



Future Ready. Community Strong.

Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN, 55337
December 13, 2018
6:30 PM

5:00 PM Farewell Reception for Outgoing Board Members (Campus Cup)

5:45 PM Listening Session with Chair Jim Schmid and Director Bob VandenBoom

- I. Call to Order
 - A. Welcome Public
 - B. Pledge of Allegiance
- II. Approval of Agenda
- III. Truth in Taxation Hearing
 - A. Introduction and Public Comment Protocol
 - B. Budget and Property Tax Presentation 4
Presenter: Lisa Rider, Executive Director of Business Services
 - C. Public Comment
 - D. Conclude the Truth in Taxation Portion of the Meeting
- IV. Information
 - A. Future Ready. Community Strong.
 - 1. Harriet Bishop Elementary Principal Overview 32
Presenter: Ken Essay
 - 2. Receive a Report on the World's Best Workforce Plan 46
Presenter: Dr. Jenna Mitchler, Director of Curriculum, Instruction and Assessment
 - B. Reports
 - 1. FY20 Budget Process and Timeline 65
Presenter: Lisa Rider, Executive Director of Business Services
 - 2. Student Representative Report 72
 - 3. Superintendent Report 73
 - 4. Board Member Reports 74
 - 5. Committee Reports 75
- V. Business Meeting
 - A. 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	76
2. Approve Personnel Recommendation	81
3. Adopt a Resolution to Accept Donations	82
4. Approve October Payroll, Receipts, Expenses and Investments	84
5. Receive a Report on the Listening Session	130
6. Approve, on a Second Reading Basis, Nonsubstantive Changes to Policies 102: <i>Equal Educational Opportunity</i> , 401: <i>Equal Employment Opportunity</i> , 406: <i>Public and Private Personnel Data</i> , 418: <i>Drug-Free Workplace/Drug-Free School</i> , 423: <i>Employee-Student Relationships</i> , 424: <i>License Status</i> , 427: <i>Workload Limits for Certain Teachers</i> , 505: <i>Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees</i> , 510: <i>School Activities</i> , 524: <i>Internet Acceptable Use and Safety Policy</i> , 614: <i>School District Assessment Program</i> , and 713: <i>Student Activity Accounting</i>	131
7. Approve, on a Second Reading Basis, Changes to Policy 422: <i>Policies Incorporated by Reference</i>	180
8. Approve, on a Second Reading Basis, Changes to Policies 202: <i>School Board Officers</i> and 212: <i>School Board Member Development</i>	182
9. Approve, on a First Reading Basis, Changes to Policies 902: <i>Advertising</i> , 530: <i>Immunization Requirements</i> , 707: <i>Transportation of Public School Students</i> , and 709: <i>Student Transportation Safety Policy</i>	188
 VI. New Business	
A. Approve Financial Audit as of June 30, 2018 Presenter: Lisa Rider, Executive Director of Business Services	219
B. Approve Final Certification of Property Tax Levy Payable in 2019 Presenter: Lisa Rider, Executive Director of Business Services	434
C. Adopt a Resolution Establishing Combined Precincts Presenter: Lisa Rider, Executive Director of Business Services	440
D. Award Contract for 2019 Fire Alarm System Replacement at Metcalf Presenter: Lisa Rider, Executive Director of Business Services	447
E. Adopt Academic Calendars for 2020-21 and 2021-22 Presenter: Jenna Mitchler, Director of Curriculum, Instruction and Assessment	455
F. Approve, on a First Reading Basis, Changes to Policy 509: <i>Enrollment of Nonresident Students</i> Presenter: Lisa Rider, Executive Director of Business Services	470
G. Approve, on a First Reading Basis, New Policy 905: <i>Advertising</i> Presenter: Lisa Rider, Executive Director of Business Services	475
H. Approve, on a First Reading Basis, Changes to Policies 404: <i>Employment Background Checks</i> , 413: <i>Harassment and Violence</i> , 525: <i>Violence Prevention</i> , and 602: <i>Organization of School Calendar and School Day</i> Presenter: Stacey Sovine, Executive Director of Human Resources	478
I. Approve, on a First Reading Basis, New Policy 722: <i>Public Data Requests</i> Presenter: Stacey Sovine, Executive Director of Human Resources	501
J. Approve, on a First Reading Basis, Changes to Policy 606: <i>Instructional</i>	508

Resources

Presenter: Dr. Jenna Mitchler, Director of Curriculum, Instruction and Assessment

- K. Approve, on a First Reading Basis, Changes to Policies 206: *Public Participation in School Board Meetings/Complaints About Persons at School Board Meetings and Data Privacy Considerations*, 504: *Student Dress and Appearance*, and 506: *Student Discipline* 513
Presenter: Cindy Amoroso, Superintendent

VII. Adjourn



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INDEPENDENT SCHOOL DISTRICT 191 PUBLIC HEARING FOR TAXES PAYABLE IN 2019

December 13, 2018, 6:30 PM

Diamondhead Education Center, Burnsville Room

Future Ready. Community Strong.

Tax Hearing Presentation

- ❑ State law requires that we present:
 - ❑ Information on the current year budget and actual revenue and expense for the prior year
 - ❑ Information on the proposed property tax levy
 - ❑ The percentage change over the prior year
 - ❑ Specific purposes and reasons for which taxes are being increased
 - ❑ Invite public to speak and ask questions

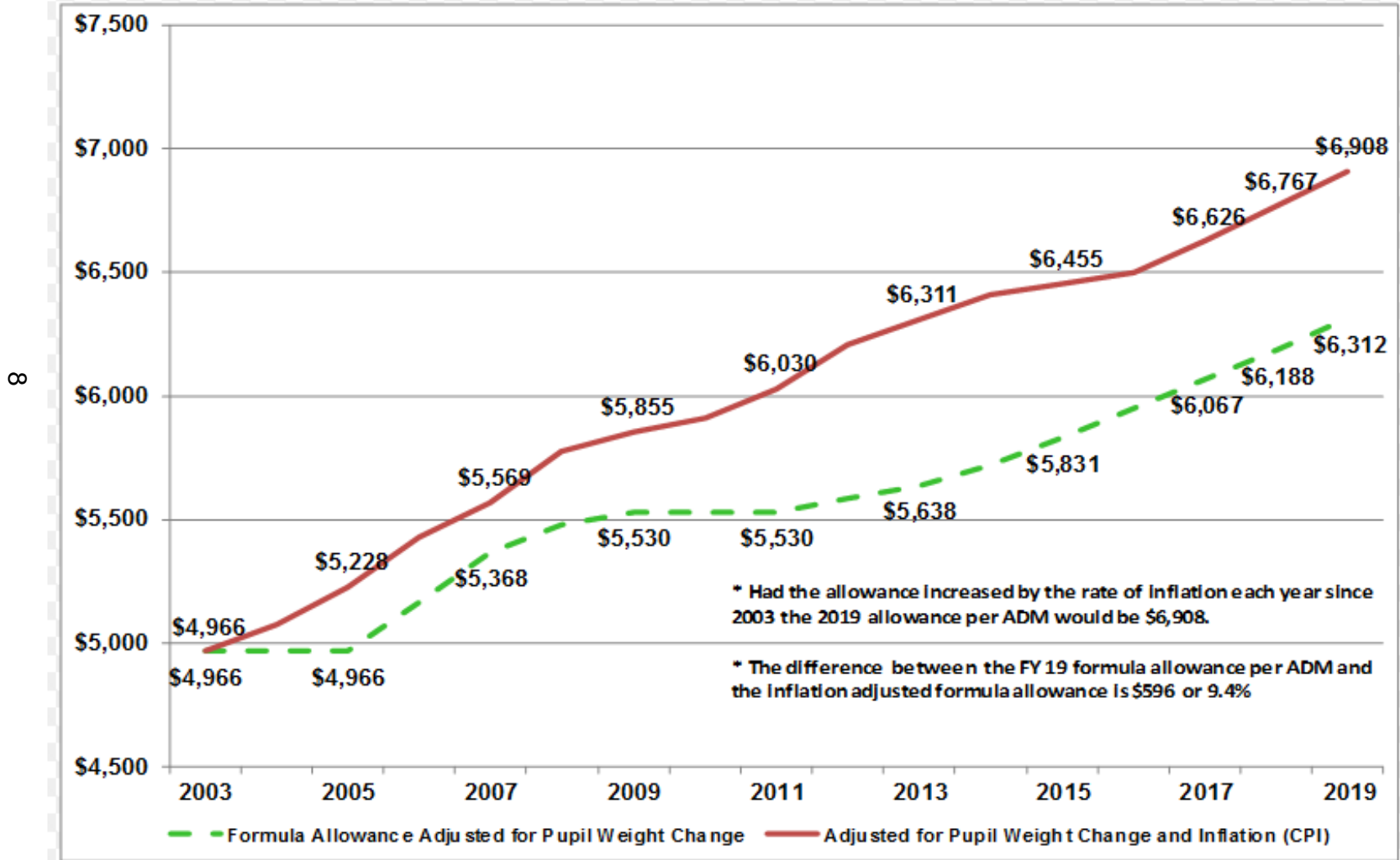
Agenda for Hearing

- A. Background on School Funding, Property Tax Levies, and Budgets
- B. Information on the District Budget
- C. Information on the District's Proposed Tax Levy for Taxes Payable in 2019
- D. Public Comments and Questions


School funding is highly regulated by the state

- State sets formulas which determine revenue; most revenue is based on specified amounts per pupil
- State sets tax policy for local schools
- State sets maximum authorized property tax levy (districts can levy less but not more than amount authorized by state, unless approved by the voters)
- State authorizes school board to submit referendums for operating and capital needs to voters for approval

General Education Formula Allowance, 2003-2019 Adjusted for Pupil Weight Change and Inflation (CPI)



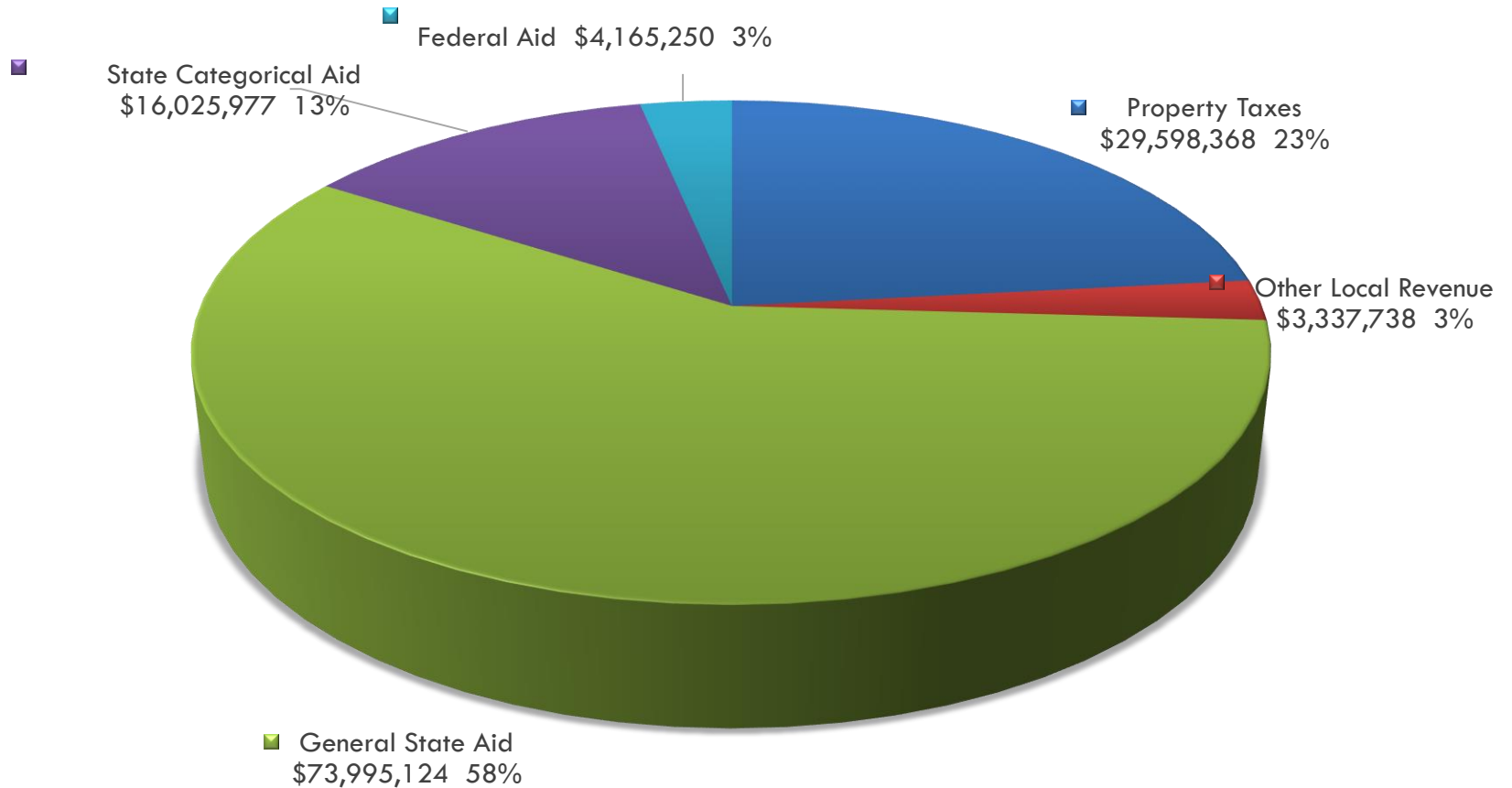
Current 2018-2019 Adopted Budget and Prior 2017-2018 Actual Revenues and Expenses

	Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266			District Revenues and Expenditures Budget for Fiscal Year (FY) 2018 and FY 2019			ED-00110-41	
	General Information: Minnesota Statutes, section 123B.10, requires that every school board shall publish the subject data of this report.							
	District Name: Independent School District 191 Burnsville Eagan Savage						District Number:	
Fund	FY 2018 Beginning Fund Balances	FY 2018 Actual Revenues and Transfers In	FY 2018 Actual Expenditures and Transfers Out	June 30, 2018 Actual Fund Balances	FY 2019 Budget Revenues and Transfers In	FY 2019 Budget Expenditures and Transfers Out	June 30, 2019 Projected Fund Balances	
General Fund/Restricted	\$ 4,026,733	\$ 26,517,928	\$ 28,753,713	\$ 1,790,948	\$ 26,535,562	\$ 29,073,218	\$ (746,708)	
General Fund/Other	\$ 16,089,997	\$ 99,304,081	\$ 101,369,823	\$ 14,024,255	\$ 100,586,895	\$ 99,686,722	\$ 14,924,428	
Food Service Fund	\$ 1,365,742	\$ 5,813,766	\$ 5,943,168	\$ 1,236,340	\$ 5,910,702	\$ 6,117,537	\$ 1,029,505	
Community Service Fund	\$ 609,794	\$ 7,344,060	\$ 7,545,745	\$ 408,109	\$ 6,842,663	\$ 7,029,322	\$ 221,450	
Building Construction Fund	\$ 6,340,765	\$ 119,984	\$ 2,706,351	\$ 3,754,398	\$ 10,000	\$ 2,132,658	\$ 1,631,740	
Debt Service Fund	\$ 32,274,457	\$ 10,262,287	\$ 39,736,460	\$ 2,800,284	\$ 9,277,225	\$ 9,697,798	\$ 2,379,711	
Trust Fund	\$ 164,765	\$ 1,033,499	\$ 983,450	\$ 214,814	\$ 840,000	\$ 840,000	\$ 214,814	
Internal Service Fund	\$ 9,656,454		\$ -	\$ 10,369,914			\$ 11,680,614	
*OPEB Revocable Trust Fund	\$ 12,683,869	\$ 738,514	\$ 650,803	\$ 12,771,580	\$ 652,472	\$ 612,017	\$ 12,812,035	
*OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
*OPEB Debt Service Fund	\$ 346,275	\$ 1,404,018	\$ 1,388,588	\$ 361,705	\$ 1,395,782	\$ 1,404,000	\$ 353,487	
Total - All Funds	\$ 83,558,852	\$ 152,538,137	\$ 189,078,102	\$ 47,732,347	\$ 152,051,301	\$ 156,593,272	\$ 44,501,076	
Long-Term Debt				Current Statutory Operating Debt per Minnesota Statutes, section 123B.81				
Outstanding July 1, 2017	\$ 187,901,272			Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2018			\$ -	
Plus: New Issues	\$ -			Cost per student - Average Daily Membership (ADM) 06/30/2018				
Less: Redeemed Issues	\$ 35,791,279			Total Operating Expenditures			\$ 128,422,266.20	
Outstanding June 30, 2018	\$ 152,109,993			FY 2018 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			8,833.00	
Short-Term Debt				FY 2018 Operating Cost per ADM			\$ 14,538.92	
Certificates of Indebtedness	\$ -							
Other Short-Term Indebtedness	\$ -							
The complete budget may be inspected upon request to the superintendent.								
Comments:								

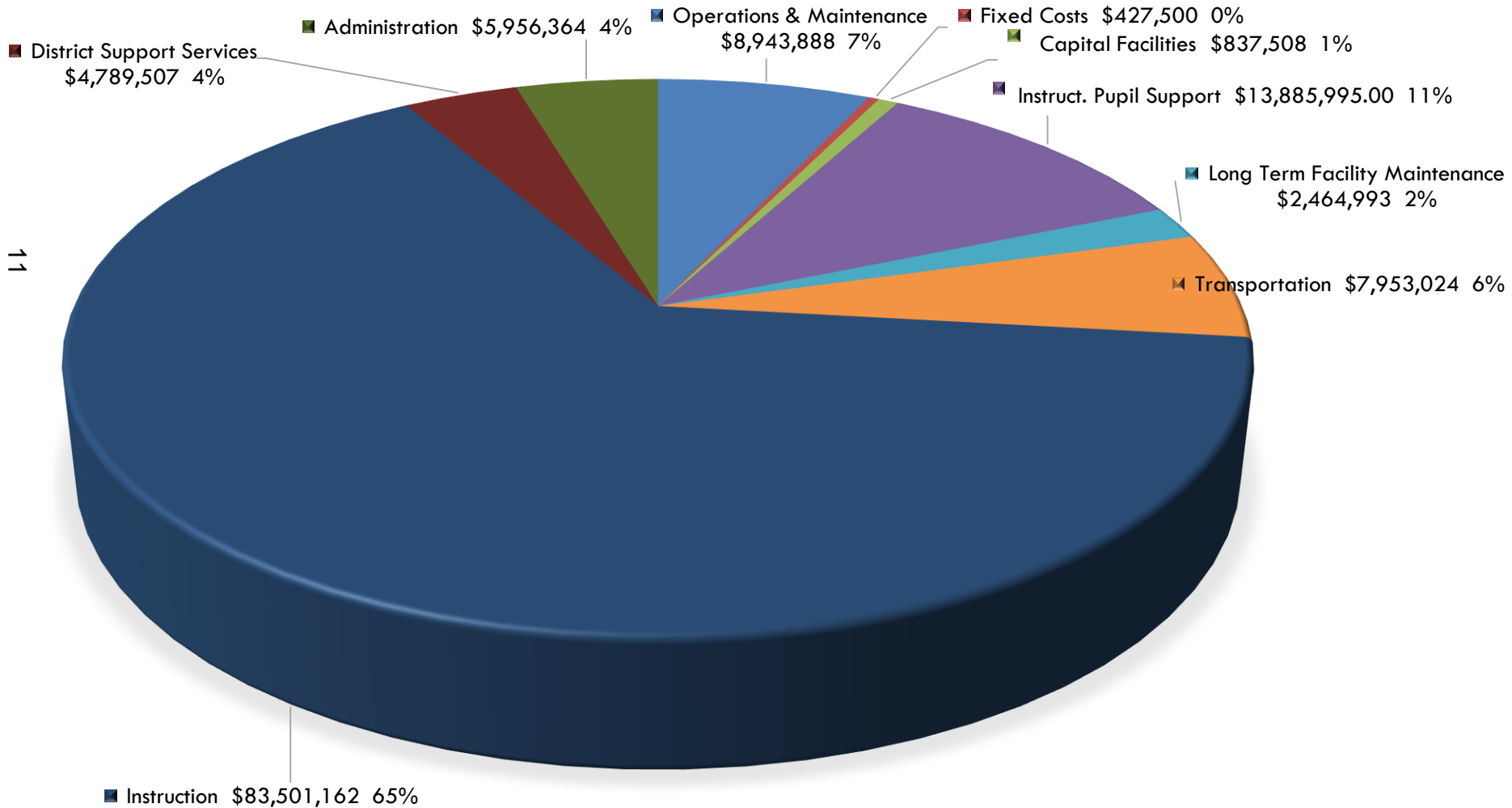
*Other Post-Employment Benefits (OPEB)

General Fund Revenue
2018-2019 Adopted Budget
\$127,122,457

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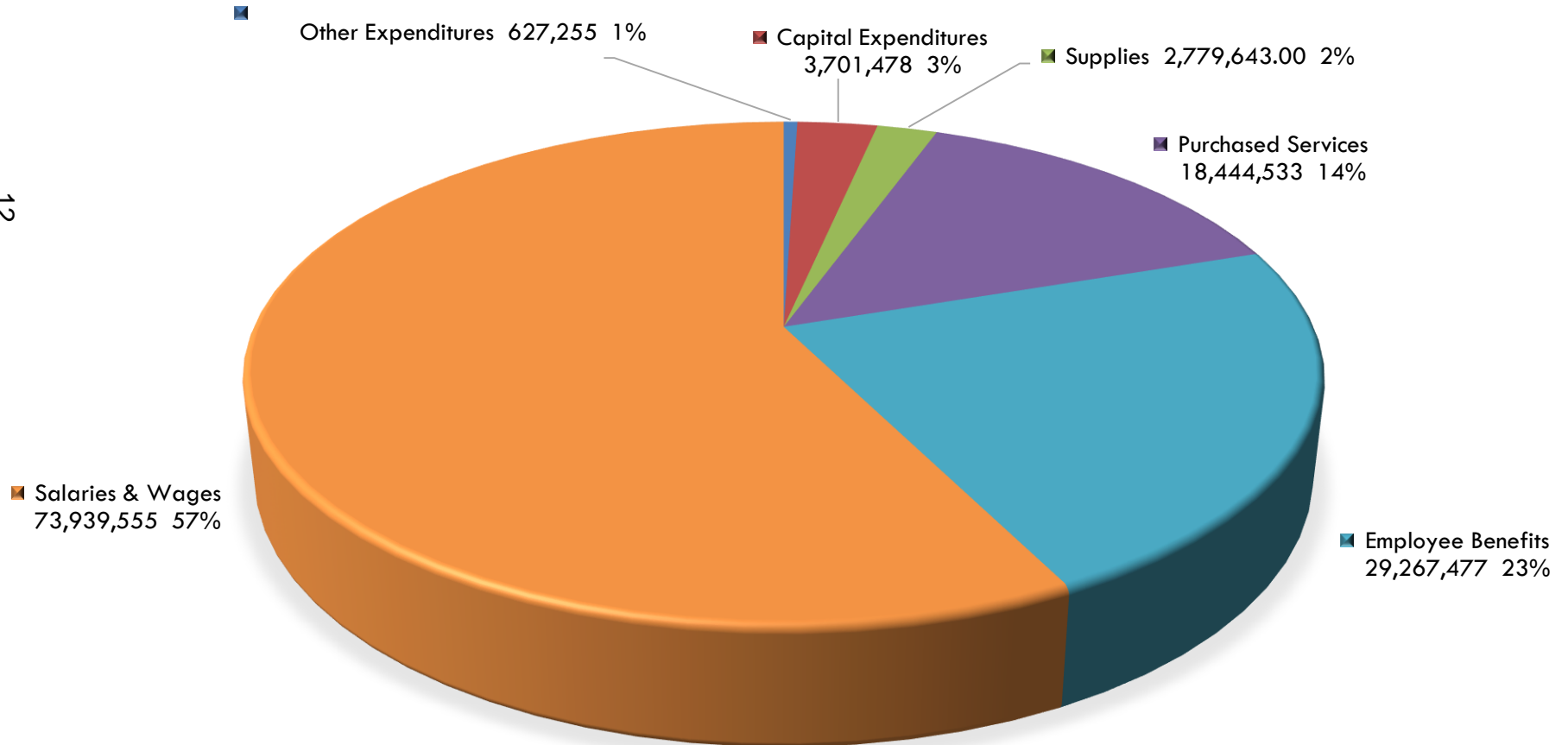


General Fund Expenditures by Program
2018-2019 Adopted Budget
\$128,759,941



General Fund Expenditures by Object
2018-2019 Adopted Budget
\$128,759,941

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ISD191 Comparison of Payable 2018 vs. Payable 2019 Certified Levies

Funds	2017 PAY 2018 Limitation	2018 PAY 2019 Limitation	Increase/Decrease	Percent Change
General	\$ 30,466,716.81	\$ 30,381,956.50	\$ (84,760.31)	-0.28%
Community Service	\$ 1,411,983.08	\$ 1,543,820.66	\$ 131,837.58	9.34%
General Debt Service	\$ 9,069,586.81	\$ 10,372,592.18	\$ 1,303,005.37	14.37%
OPEB Trust Service	\$ 1,395,781.77	\$ 1,402,666.65	\$ 6,884.88	0.49%
Total	\$ 42,344,068.47	\$ 43,701,035.99	\$ 1,356,967.52	3.20%

Proposed Tax Levy for Taxes Payable in 2019

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
General Levies:			
Referendum Levy	\$ 16,193,141	\$ 16,066,160	\$ (126,981)
Location Optional Levy	4,136,374	4,019,435	(116,939)
Equity Revenue Levy	758,376	786,231	27,855
Operating Capital Levy	743,255	878,699	135,444
Safe Schools	351,202	341,273	(9,929)
Safe Schools - District 917	112,189	118,498	6,308
Career & Technical Levy	304,791	308,806	4,015
Long Term Facilities Levy - Formerly Health & Safety Levy and Alternative Facilities Levy	2,521,307	2,300,432	(220,875)
Economic Development Abatement	31,124	30,441	(683)
Transition Revenue Levy	328,959	319,659	(9,300)
Achievement & Integration Levy	596,320	615,415	19,096
Reemployment Insurance Levy	200,000	150,000	(50,000)
Lease Levy	679,687	780,970	101,283
Capital Project Referendum Levy	2,665,552	2,889,978	224,426
Alternative Compensation Levy	836,111	847,819	11,707
Total General Levies	30,458,388	30,453,816	(4,572)
Levy Adjustments	8,328	(71,859)	(80,187)
Net General Levies	\$ 30,466,716	\$ 30,381,957	\$ (84,760)

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Proposed Tax Levy for Taxes Payable in 2019

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
<i>Community Service Fund:</i>			
<i>General Community Education</i>	\$ 475,684	\$ 475,685	\$ 1
<i>Early Childhood Family Education</i>	242,093	252,321	10,228
<i>Disabled Adults</i>	3,062	3,062	0
<i>School Age Care</i>	600,000	800,000	200,000
<i>Home Visiting</i>	5,155	5,567	412
Total Levies	1,325,994	1,536,634	210,641
Levy Adjustments	85,989	7,186	(78,803)
Community Service Levies	\$ 1,411,983	\$ 1,543,821	\$ 131,838

**Proposed
Tax Levy
for Taxes
Payable
in 2018**

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
<i>General Debt Service Fund:</i>			
<i>Voter Approved Levy</i>	\$ 3,369,290	\$ 4,228,311	\$ 859,021
<i>Long Term Facilities Debt Service formerly Alternative Facilities</i>	5,975,213	6,070,767	95,554
<i>Total Levies</i>	9,344,503	10,299,078	954,575
<i>Levy Adjustments</i>	(274,916)	73,514	348,431
<i>Debt Service Levy</i>	\$ 9,069,587	\$ 10,372,592	\$ 1,303,005

Proposed Tax Levy for Taxes Payable in 2019

	<i>2017 Payable 2018</i>	<i>2018 Payable 2019</i>	<i>Increase/ (Decrease)</i>
<i>OPEB Levy - Non-Voter Approved Levy Adjustments</i>	\$ 1,393,754 <u>2,027</u>	\$ 1,404,053 <u>(1,386)</u>	\$ 10,298 <u>(3,413)</u>
<i>OPEB Levy</i>	<u>\$ 1,395,782</u>	<u>\$ 1,402,667</u>	<u>\$ 6,885</u>

Reasons for Increase(Decreases) in General Fund Levy

- Referendum, Location Optional and Equity Revenue Levy reflects the voter approved referendum based upon lesser adjusted pupil units.
- Operating Capital Levy formula adjusted for levy/aid ratio results in \$135,444 more in Operating Capital Levy.

Reasons for Increase(Decreases) in General Fund Levy

- Long Term Facilities Maintenance Revenue decreased \$220,875 due to formula and Deferred Maintenance anticipated needs.
- Lease Levy increased \$101,283 due to Intermediate 917 increase in lease levy.
- Capital Project Referendum Levy increased by \$224,426 due to set rate and change in valuation.

Reasons for Increase(Decreases) in Community Services Fund Levy

- Increase to School Age Care Levy based on programing need

Reasons for Increase(Decreases) in General Debt Service Fund Levy

- Notable change in General Debt Service Fund Levy partly due to planned one year increase in the debt schedule for FY20 compounded by the lack of an excess funds adjustment for FY20 to offset this increase.

Reasons for Increase(Decreases) in OPEB Debt Service Fund Levy

- No notable change in OPEB Debt Service Fund Levy.

Impact on ISD 191 School Property Taxes Only (within the City of Burnsville) Payable 2018 Compared to Past Three Years

Burnsville School District No. 191

Estimated Changes in School Property Taxes, 2016 to 2019

Based on 17.4% Cumulative Changes in Property Value from 2016 to 2019 Taxes

Type of Property	Estimated Market Value for 2016 Taxes	Actual Taxes Payable in 2016	Estimated Market Value for 2017 Taxes	Actual Taxes Payable in 2017	Estimated Market Value for 2018 Taxes	Actual Taxes Payable in 2018	Estimated Market Value for 2019 Taxes	Estimated Taxes Payable in 2019	Change in Taxes 2016 to 2019	Change in Taxes 2018 to 2019
Residential Homestead	\$106,506	\$508	\$110,766	\$488	\$117,980	\$559	\$125,000	\$564	\$56	\$5
	127,807	633	132,919	607	141,576	690	150,000	697	64	7
	170,409	882	177,225	843	188,768	952	200,000	961	79	9
	234,312	1,256	243,685	1,197	259,556	1,345	275,000	1,359	103	14
	298,216	1,630	310,144	1,552	330,344	1,738	350,000	1,756	126	18
	362,119	2,005	376,604	1,906	401,132	2,131	425,000	2,150	145	19
	426,022	2,375	443,063	2,254	471,920	2,511	500,000	2,530	155	19
	511,227	2,859	531,676	2,726	566,305	3,056	600,000	3,101	242	45
639,034	3,671	664,595	3,494	707,881	3,900	750,000	3,958	287	58	
852,045	5,024	886,127	4,773	943,841	5,308	1,000,000	5,386	362	78	
Commercial/ Industrial #	\$852,045	\$5,274	\$886,127	\$5,010	\$943,841	\$5,595	\$1,000,000	\$5,683	\$409	\$88
	1,704,090	10,695	1,772,254	10,150	1,887,682	11,314	2,000,000	11,493	798	179
	2,556,135	16,115	2,658,380	15,290	2,831,523	17,033	3,000,000	17,303	1,188	270
	3,408,180	21,536	3,544,507	20,429	3,775,364	22,752	4,000,000	23,113	1,577	361
4,260,225	26,956	4,430,634	25,569	4,719,204	28,471	5,000,000	28,923	1,967	452	
Apartments and Res. Non-Homestead (2 or more units)	\$426,022	\$2,706	\$443,063	\$2,559	\$471,920	\$2,815	\$500,000	\$2,857	\$151	\$42
	639,034	4,059	664,595	3,838	707,881	4,222	750,000	4,285	226	63
	852,045	5,412	886,127	5,117	943,841	5,630	1,000,000	5,714	302	84

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Tax Rates				
Tax Capacity Rate		31.063	27.529	25.758
Referendum Market Value Rate		0.24691	0.23336	0.27448
				26.182
				0.24408

For commercial-industrial property, amounts above are for property in the City of Burnsville. Taxes for commercial-industrial property in other municipalities may be slightly different, due to the impact of the Fiscal Disparities Program.

General Notes

1. Amounts in the table are based on school district taxes only, and do not include taxes for the city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2019 are preliminary, based on the best data available.
3. For all examples of properties, taxes are based on changes in estimated market value of 4.0% from 2016 to 2017 taxes, 6.5% from 2017 to 2018, and 6.0% from 2018 to 2019.

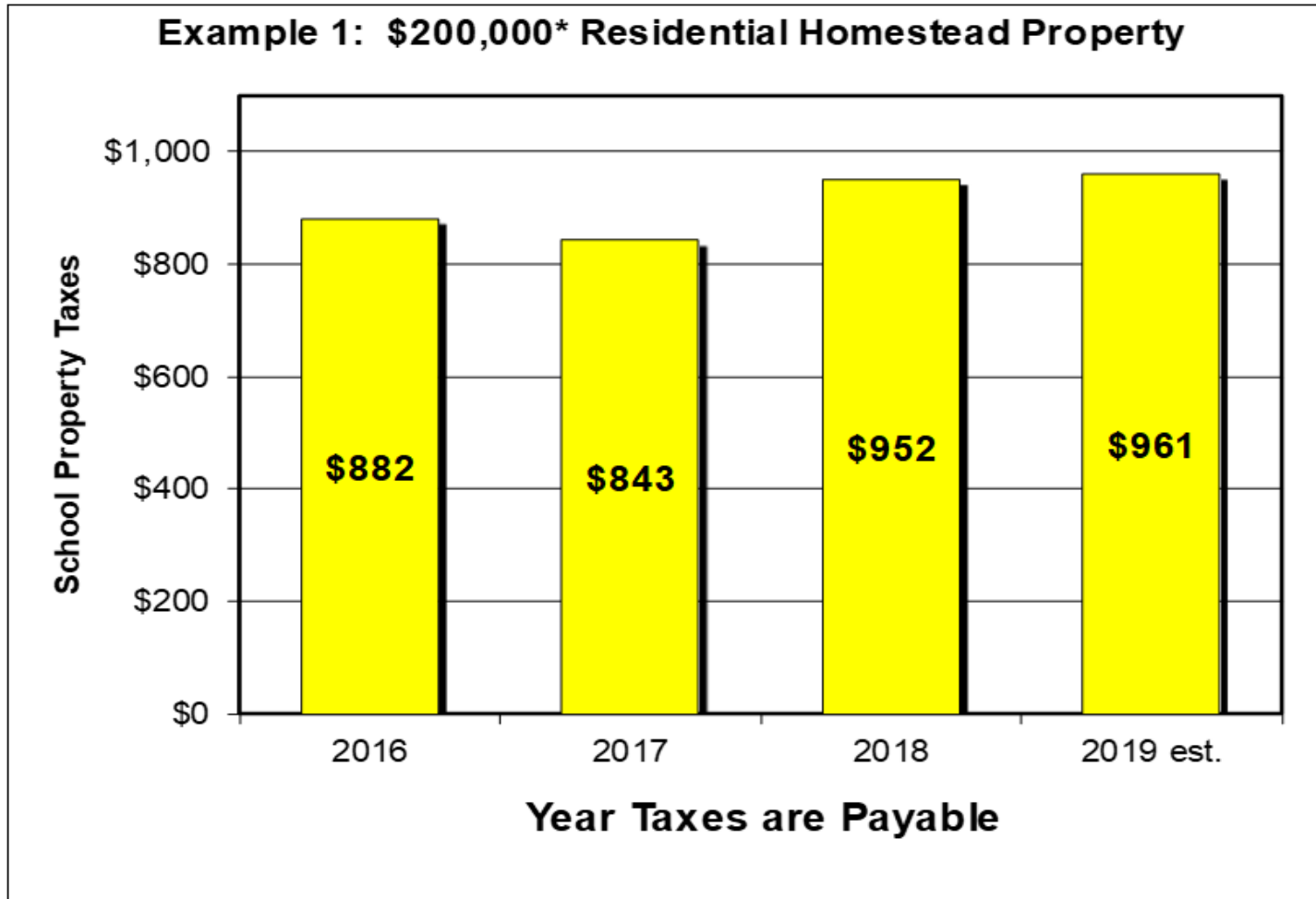
Estimated Changes in School Property Taxes 2016 to 2019

- Based on 17.4% Cumulative Changes in Property Value from 2016 to 2019 Taxes
- For all the following four examples of properties, the value shown in the series of the chart is the estimated market value for the taxes payable in 2019. Taxes are calculated based on changes in market value of 4.0% from 2016 to 2017 and 6.5% from 2017 to 2018 and 6.0% from 2018 to 2019.
- Charts and estimates provided by Ehlers

Burnsville School District No. 191

Estimated Changes in School Property Taxes, 2016 to 2019

Based on 17.4% Cumulative Changes in Property Value from 2016 to 2019 Taxes



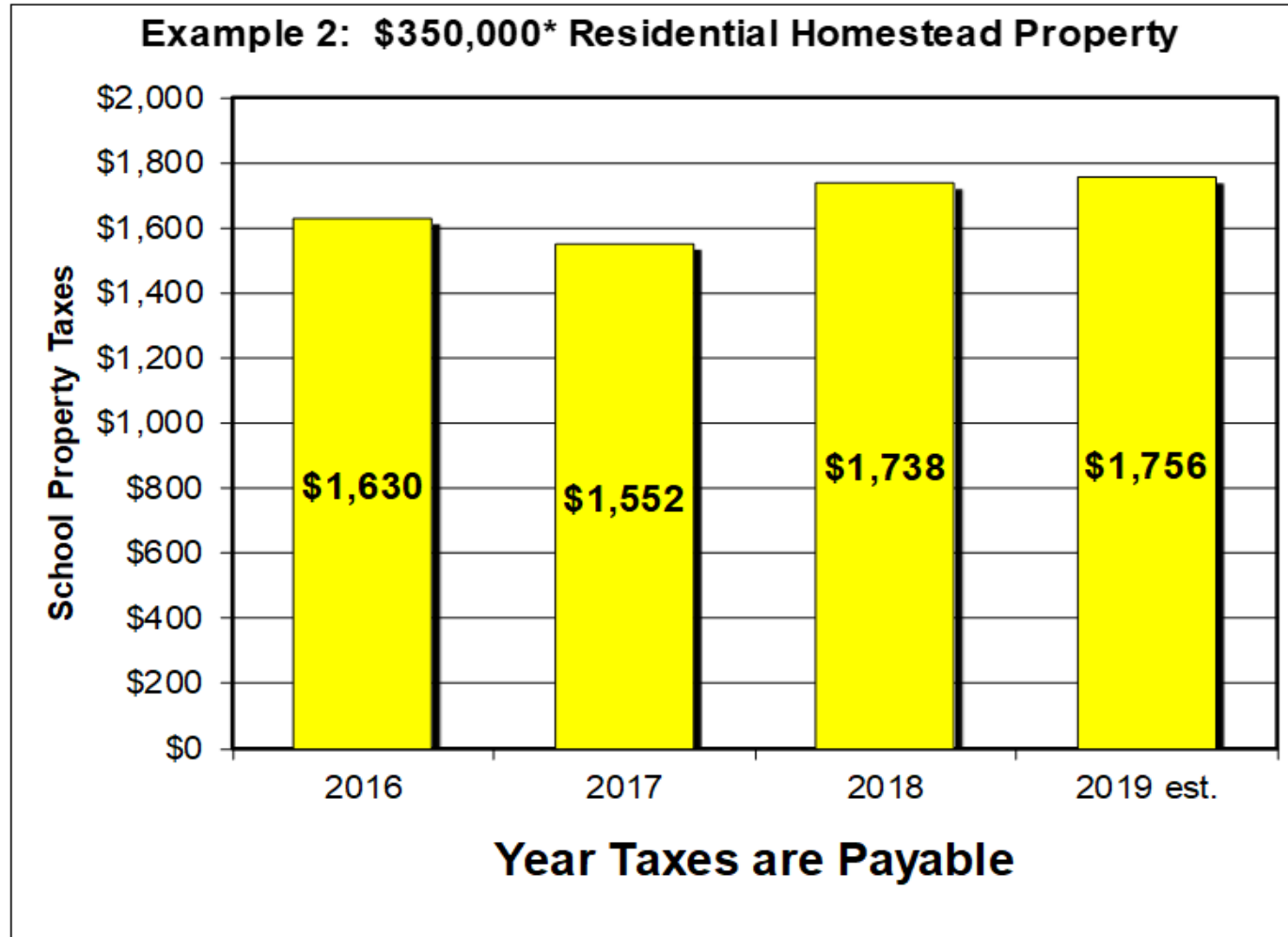
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* For all four examples of properties, the value shown in the title of the chart is the estimated market value for taxes payable in 2019. Taxes are calculated based on changes in market value of 4.0% from 2016 to 2017 taxes, 6.5% from 2017 to 2018, and 6.0% from 2018 to 2019.

Burnsville School District No. 191

Estimated Changes in School Property Taxes, 2016 to 2019

Based on 17.4% Cumulative Changes in Property Value from 2016 to 2019 Taxes



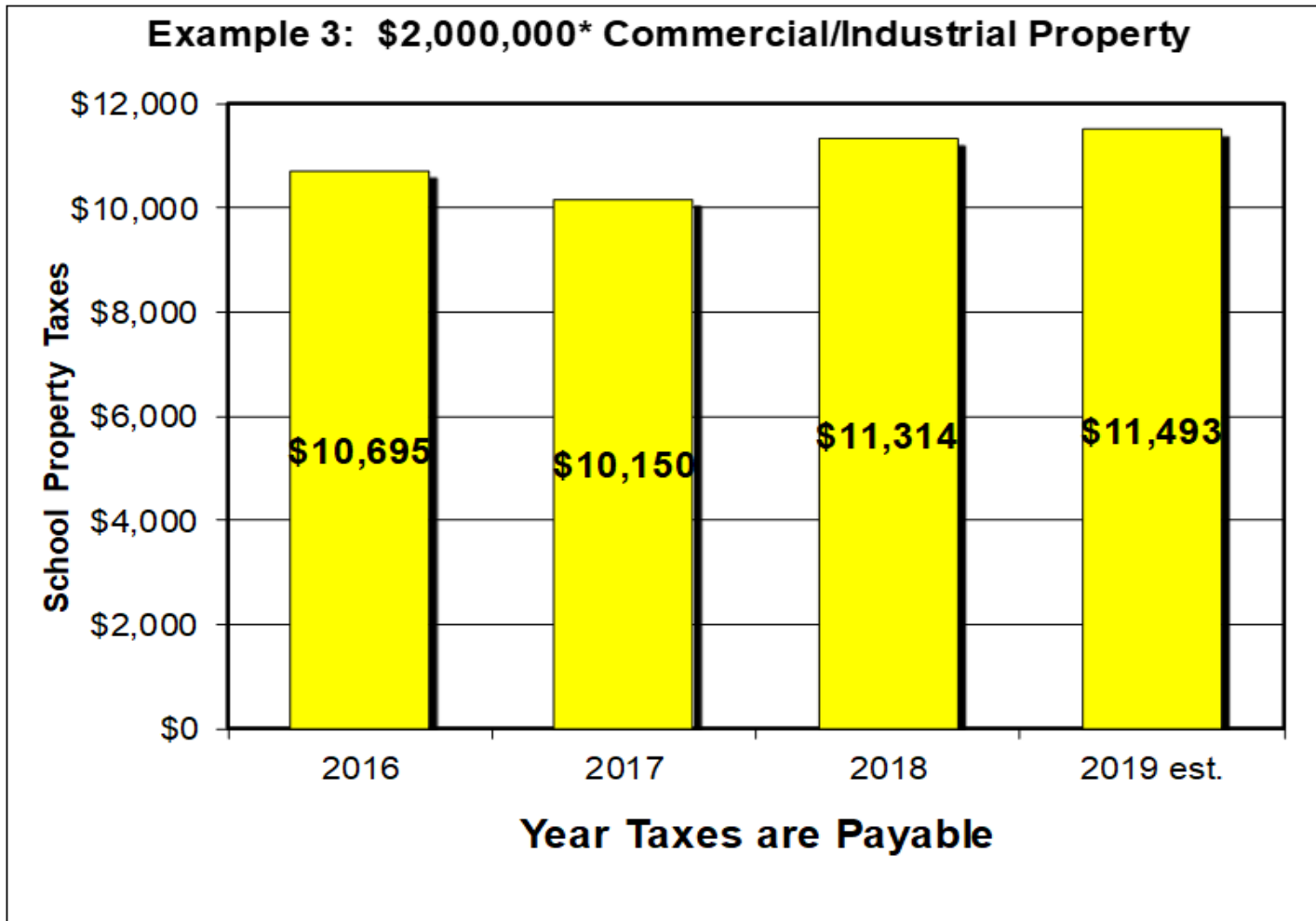
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Burnsville School District No. 191

Estimated Changes in School Property Taxes, 2016 to 2019

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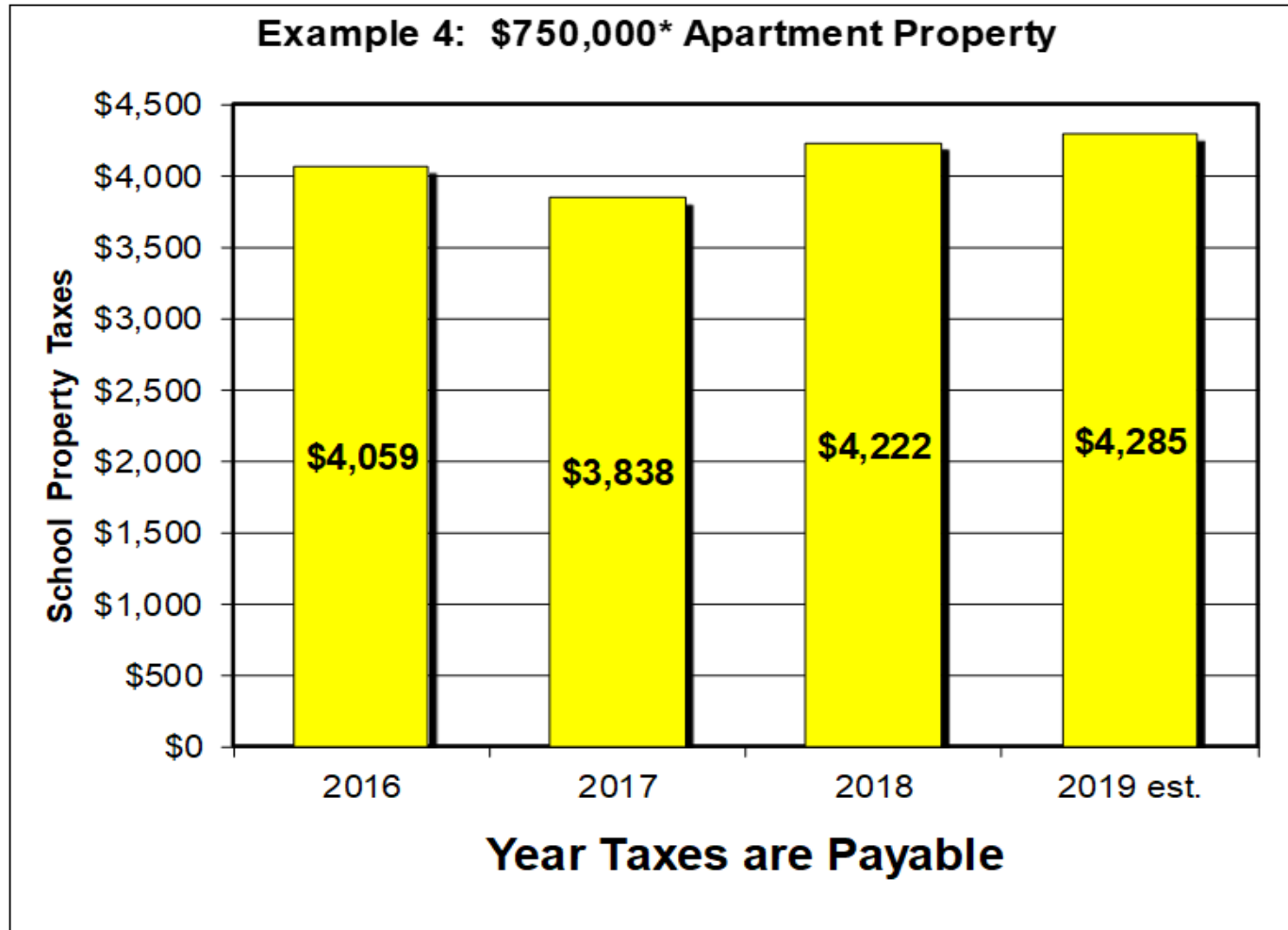
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Burnsville School District No. 191

Estimated Changes in School Property Taxes, 2016 to 2019

Based on 17.4% Cumulative Changes in Property Value from 2016 to 2019 Taxes



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* For all four examples of properties, the value shown in the title of the chart is the estimated market value for taxes payable in 2019. Taxes are calculated based on changes in market value of 4.0% from 2016 to 2017 taxes, 6.5% from 2017 to 2018, and 6.0% from 2018 to 2019.

Possible Property Tax Refund

- Resident taxpayers on a fixed income, or with significant increases to their property taxes, should inquire of a tax professional regarding eligibility for property tax refunds.

Next Board Action

Later in this meeting, agenda action item requesting Board of Education Certification of the Final Levy for Payable 2019, funding School Year 2019-2020

Invitation for Public to Comment and ask Questions



**Agenda IV.A.1.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Ken Essay, Principal

Date: November 27, 2018

Re: Harriet Bishop Elementary Principal Overview

Receive a Harriet Bishop Elementary Principal Overview from Principal Ken Essay.



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***Harriet Bishop
Elementary School
December 13th, 2018
School Board Report***

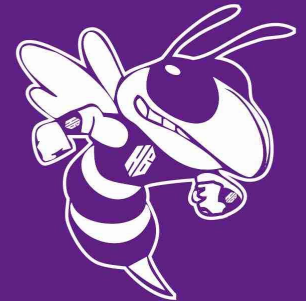
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Building Leadership Team

- Stacy Coronis - 4th Grade Teacher
- Mary Phillips - EL Teacher
- Lisa Reid- Continuous Improvement Coach
- Dawn Schmidt-Boyles- 2nd Grade Teacher
- Staci Strowbridge- 1st Grade Teacher

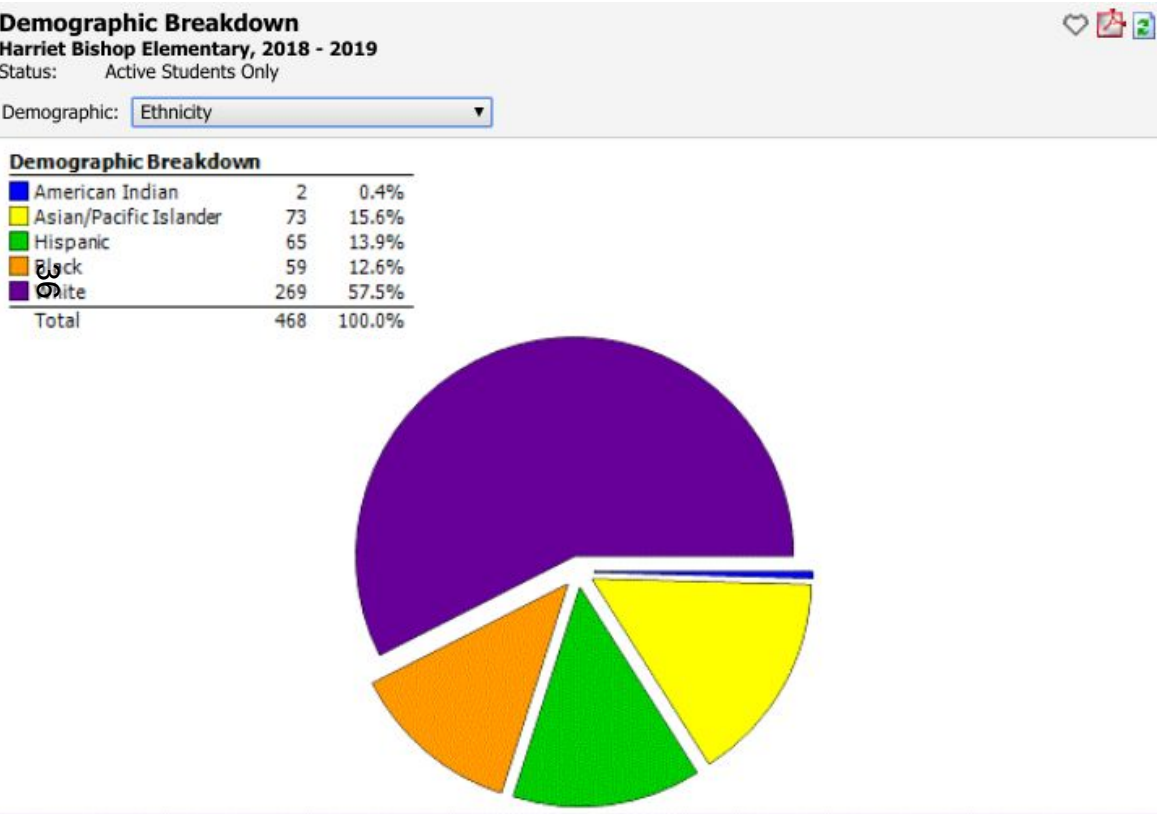
HARRIET BISHOP
ELEMENTARY



WHAT'S YOUR SUPER POWER?

Demographics

Ethnicity/ Language



Demographic Breakdown
Harriet Bishop Elementary, 2018 - 2019
Status: Active Students Only

Demographic:

Demographic Breakdown

Arabic	2	0.4%
Cambodian/Khmer	13	2.8%
Cantonese/Chinese	7	1.5%
English	344	73.5%
Nuer	2	0.4%
Hindi/Hindustani/Urdu	1	0.2%
Hmong	1	0.2%
Japanese/Okinawan	1	0.2%
Lao/Laotian	5	1.1%
Portuguese	1	0.2%
Russian	2	0.4%
Serbo-Croatian	1	0.2%
Spanish	49	10.5%
Vietnamese	5	1.1%
Bulgarian	1	0.2%
Nepali	1	0.2%
Somali	13	2.8%
Swahili	6	1.3%
Cantonese	1	0.2%
Kannada	2	0.4%
Malayalam	1	0.2%
Tamil	6	1.3%
Telugu	2	0.4%
Ilocano	1	0.2%
Total	468	100.0%

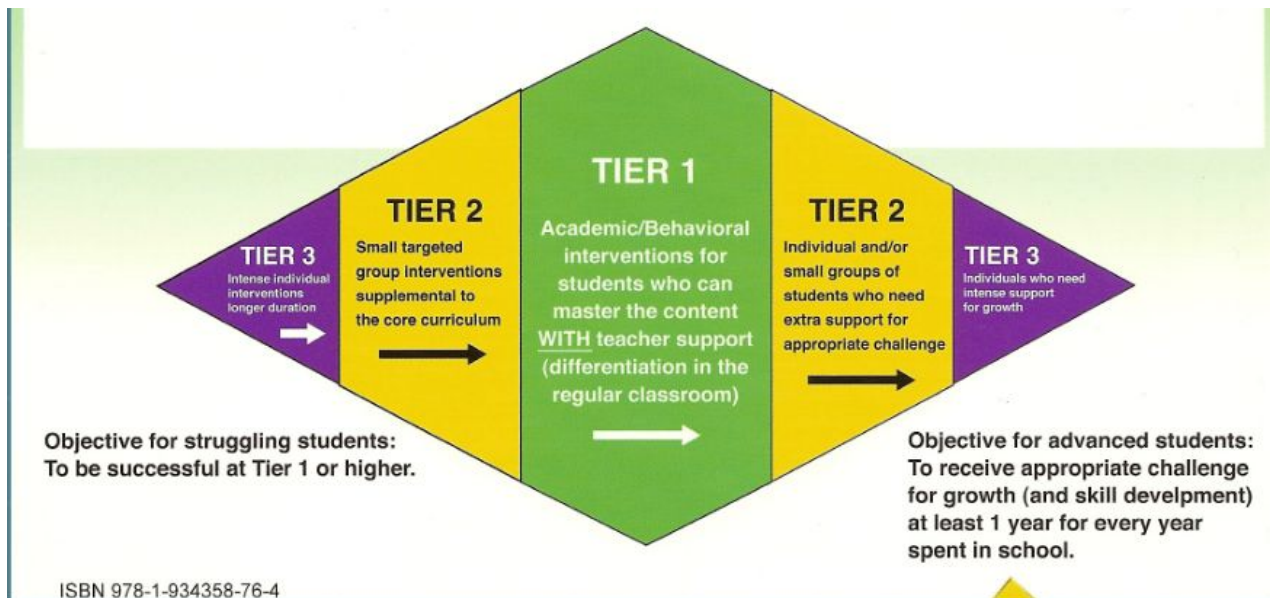
Site Improvement Goals

“The Pursuit of 100% starts here!”

- GOAL #1:
The percentage of all 3rd-5th grade black students enrolled at Harriet Bishop Elementary School by October 1st, who Meet the Standards or Exceed the Standards in Reading on the MCA test, will increase from 47.3% in 2018 to 50.3% in 2019.
- GOAL #2:
The percentage of all 3rd-5th grade hispanic students enrolled at Harriet Bishop Elementary School by October 1st, who Meet the Standards or Exceed the Standards in Reading on the MCA test, will increase from 33.4% in 2018 to 36.4% in 2019.
- ProPayGoal:
The percentage of all students enrolled in grades 3-5 at Harriet Bishop for at least half a school year who are proficient on the Reading tests (MCA and MTAS) will increase from 67.2% in 2018 to 70.2% in 2019.

ACADEMIC DATA

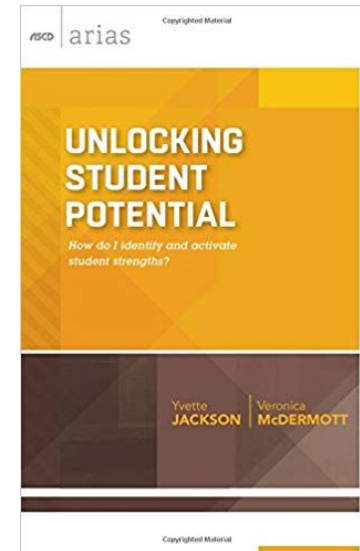
MCA Data - Reading							2017 Building Wide #'s	2018 Building Wide #'s
	2013	2014	2015	2016	2017	2018		
ALL	72.10%	75.10%	72%	71.00%	69.00%	66.00%	100.00%	100.00%
Asian	72.40%	76.30%	70.80%	70%	71%	62%	17.70%	15.10%
Black	37%	32%	31%	46%	43%	45%	9.79%	12.70%
Hispanic	36%	38.50%	51.50%	48%	59%	35%	10.73%	12.10%
White	79.40%	83.80%	79.70%	78%	74%	78%	61.58%	60.20%
LEP	37.90%	45.90%	52.90%	36%	23%	13%	13.56%	15.50%
Spec Ed	51.70%	54.10%	36.40%	35%	28%	29%	7.16%	7.16%
FRP	38.80%	39.50%	38.80%	46%	54%	34%	28.81%	28.20%



18-19 SIP Commitment #1- Strength Based School



39

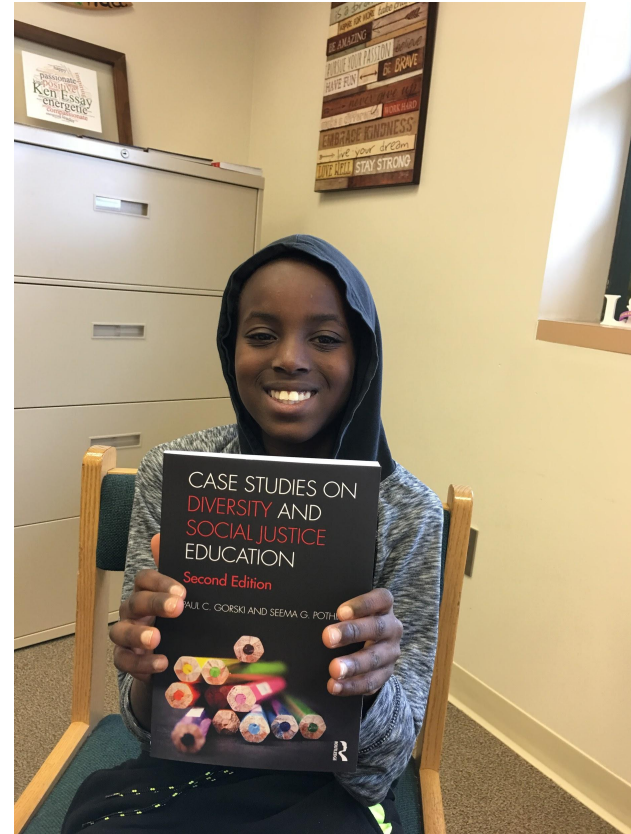
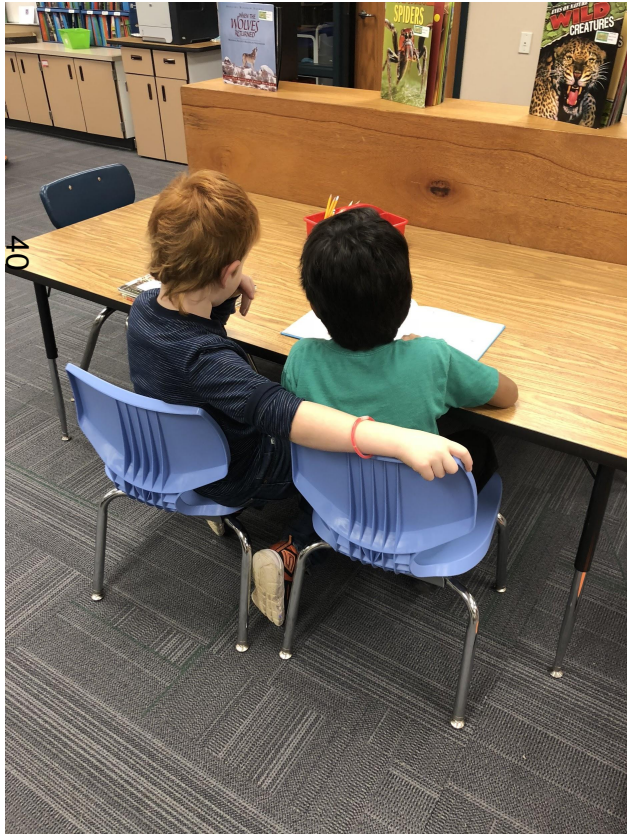


Four Domains of Team Strength

EXECUTING	INFLUENCING	RELATIONSHIP BUILDING	STRATEGIC THINKING
People with dominant Executing themes know how to take things happen.	People with dominant Influencing themes know how to take charge, speak up, and make sure the team is heard.	People with dominant Relationship Building themes have the ability to build strong relationships that can hold a team together and make the team greater than the sum of its parts.	People with dominant Strategic Thinking themes help teams consider what could be. They absorb and analyze information that can inform better decisions.
Achiever Arranger Belief Consistency Deliberative Discipline Focus Responsibility Restorative	Activator Command Communication Competition Maximizer Self-Assurance Significance Woo	Adaptability Connectedness Developer Empathy Harmony Includer Individualization Positivity Relator	Analytical Context Futuristic Ideaion Input Intellection Learner Strategic

18-19 SIP Commitment #2- CPSS

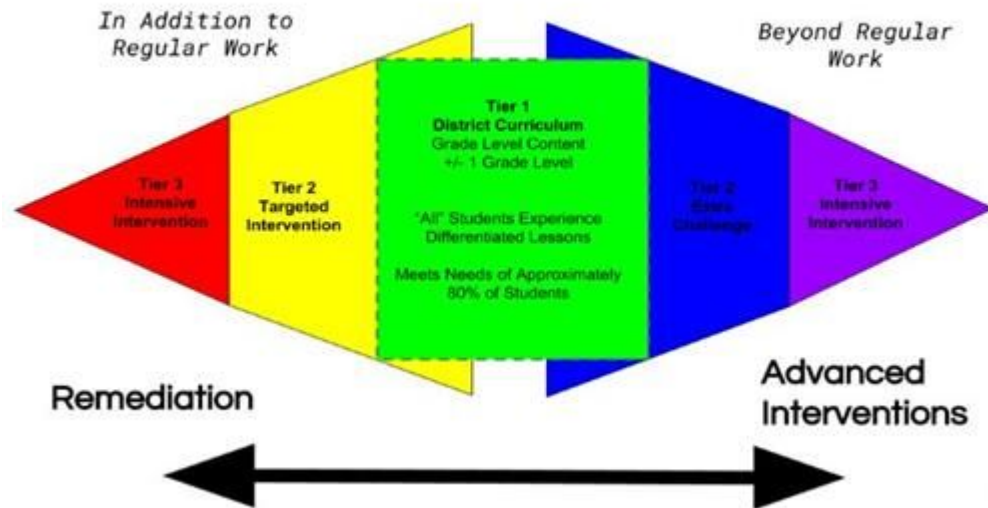
Unconscious Bias



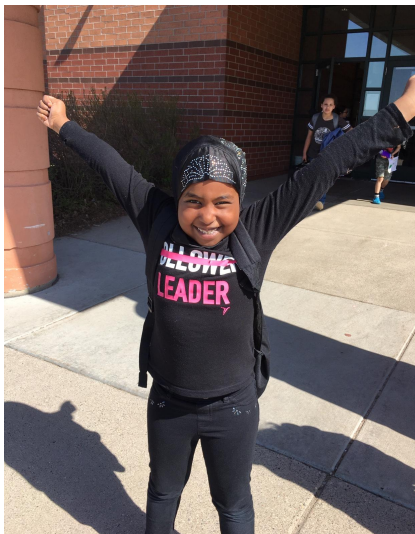
18-19 SIP Commitment #3- Multi Tiered System of Supports



Multi-Tiered System of Support (MTSS)



OUR MISSION- TO CREATE WELL ROUNDED STUDENTS WHO WILL CHANGE THE WORLD- EACH STUDENT, FUTURE READY, COMMUNITY STRONG!



Community Strong/ Service Club

“Young but Powerful”

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Service Day Saturday Saturday, April 13th



Contact Information:

Ken Essay

kessay@isd191.org

Twitter @ken_essay

952-707-3001



**Agenda IV.A.2.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Dr. Jenna Mitchler, Director of Curriculum, Instruction and Assessment

Date: November 27, 2018

Re: Report on World's Best Workforce Plan

Receive a report on the World's Best Workforce Plan from Dr. Jenna Mitchler, director of curriculum, instruction and assessment.



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December 13th, 2018

**World's Best Workforce Report
2017-18**

Future Ready. Community Strong.

World's Best Workforce Indicators

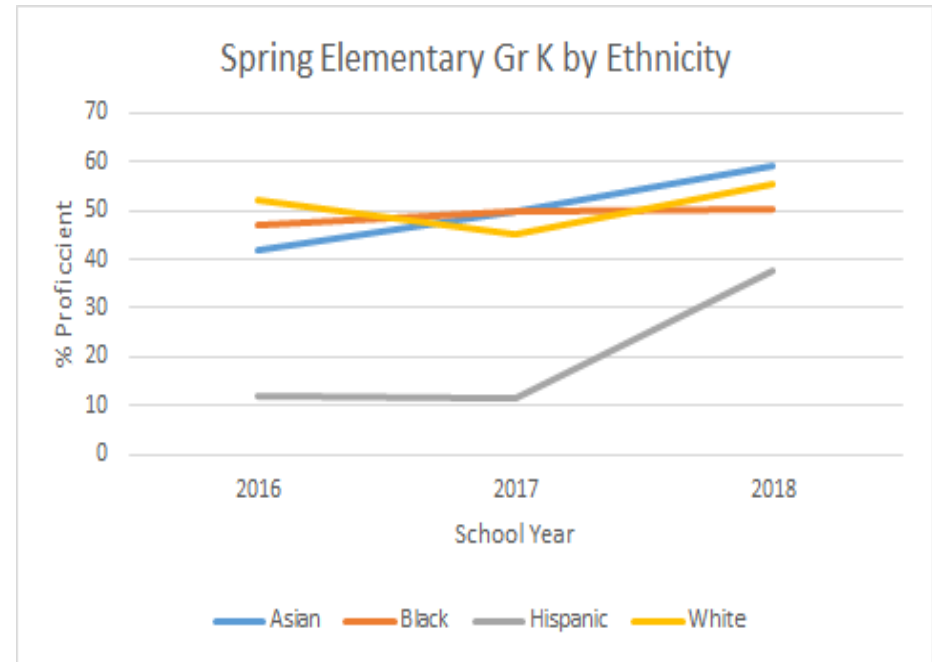
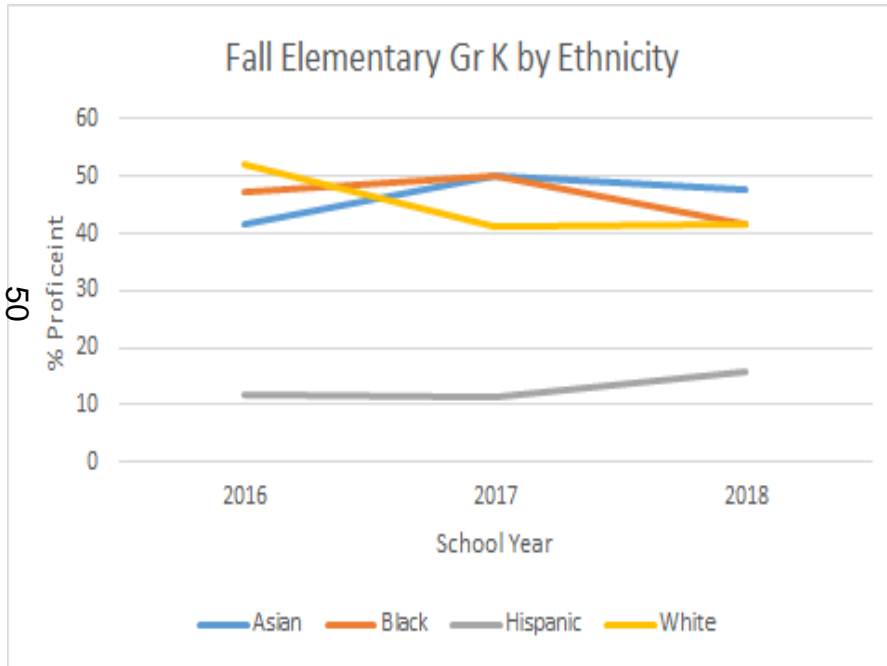
- All Students Ready For Kindergarten
- All Students in Third Grade Achieving Grade-
48 Level Literacy
- Close Achievement Gaps Among All Groups
- Career & College Ready by Graduation
- All Students Graduate

All Students Ready For Kindergarten

Goal: The average percentage of incoming kindergartners meeting or exceeding benchmark on the AIMSweb Letter/Name Fluency (LNF) fall assessment will increase from 41.6% in 2016-17 to 43.6% in 2017-18 (+2%).

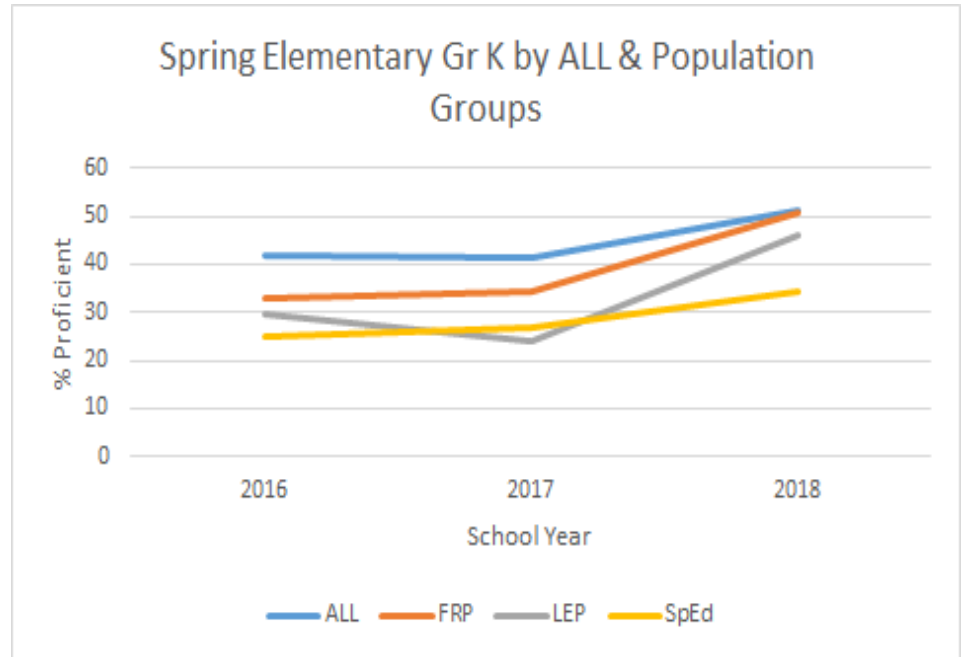
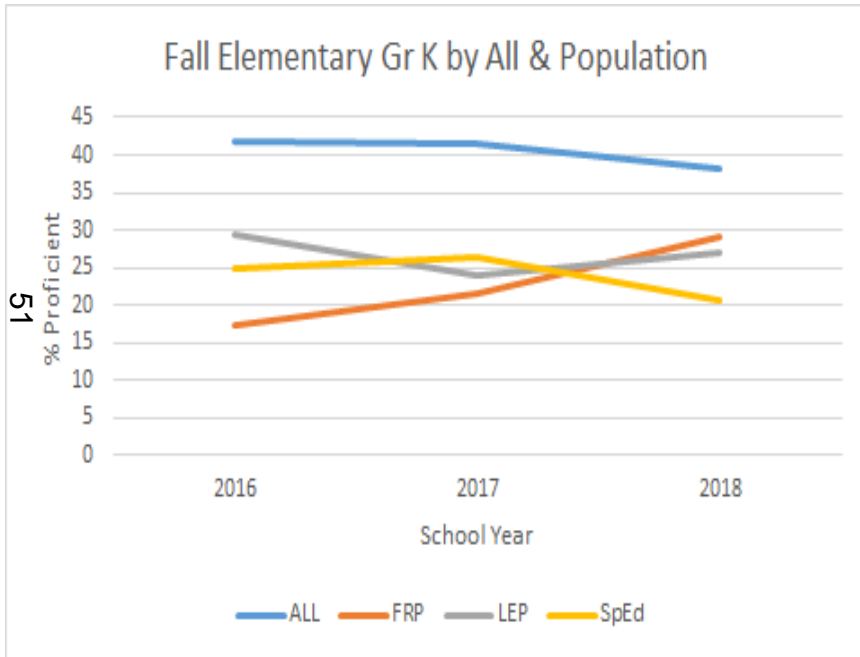
Results: In the Fall of 2017, 38.1% of kindergarteners met or exceeded the LNF AIMSWeb Benchmark.

ISD 191 AIMSweb Letter Name Fluency Elementary 3-Yr Trend



* American Indian count is too small to report

ISD 191 AIMSweb Letter Name Fluency Elementary 3-Yr Trend



* American Indian count is too small to report

All Students Ready For Kindergarten

Actions in 2018-19:

- Target 3 year olds for early screening
- Increased access to quality preschool experiences
- Develop common understanding of school readiness
- Social-Emotional Learning (SEL) curriculum
- Kindergarten information nights
- Ready for Kindergarten program

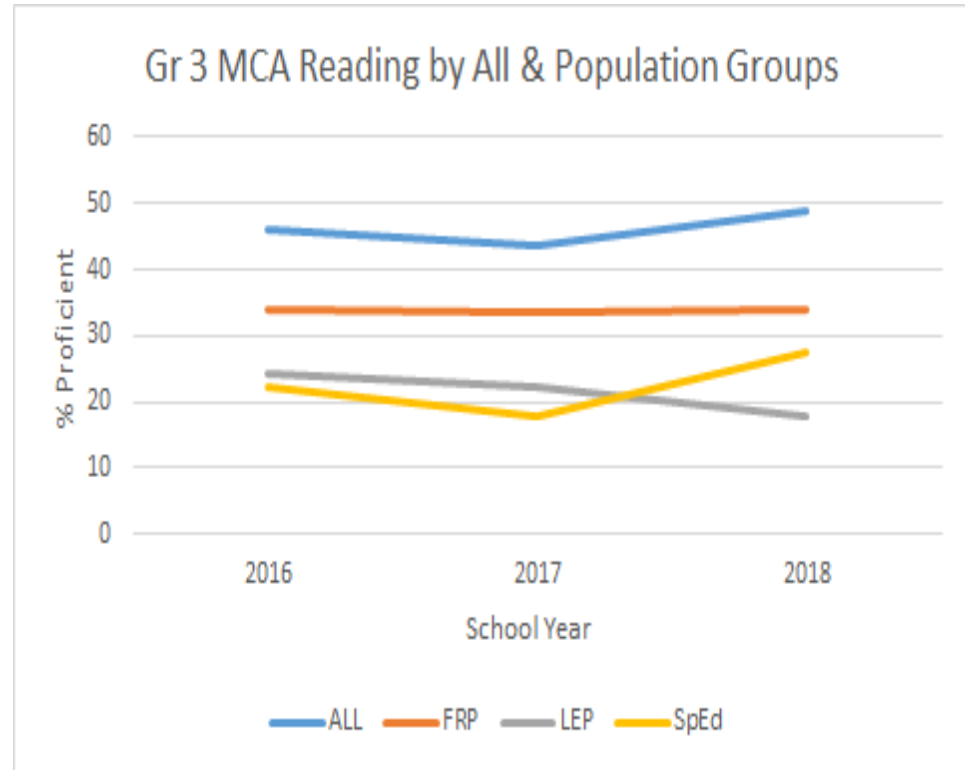
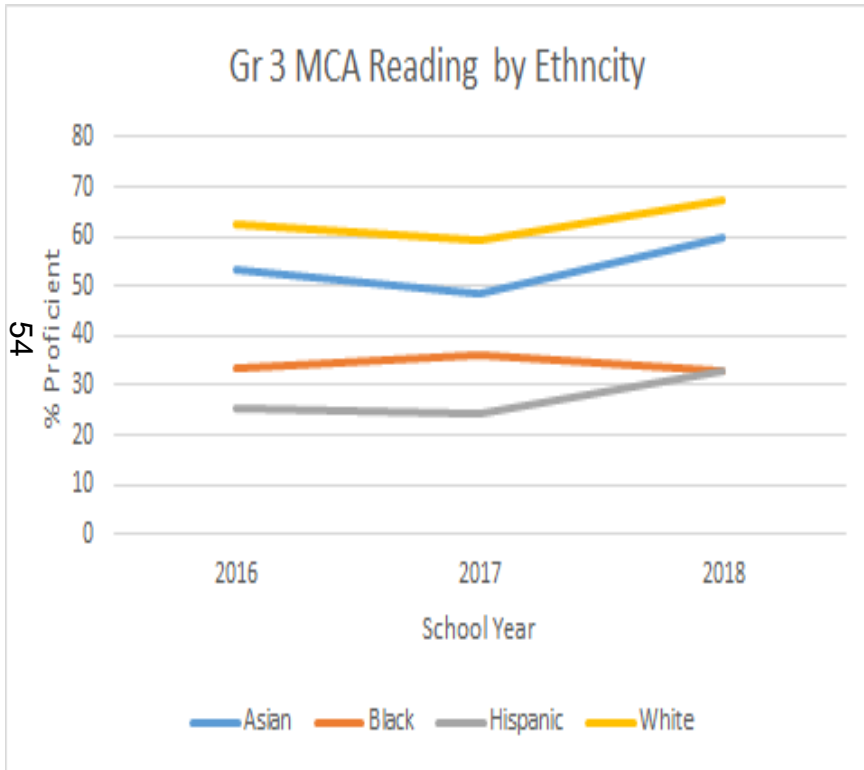
All Student in Third Grade Achieving Grade-Level Literacy

Goal: The percentage of all 3rd grade students demonstrating proficiency on the Minnesota Comprehensive Assessments (MCA) III spring reading assessment will increase from 43.7% in the spring of 2017 to 45.7% in the spring of 2018 (+2%).

Results:

In the spring of 2018, 48.7% of 3rd grade students met or exceeded proficiency.

ISD 191 MCA Reading Elementary 3-Yr Trend



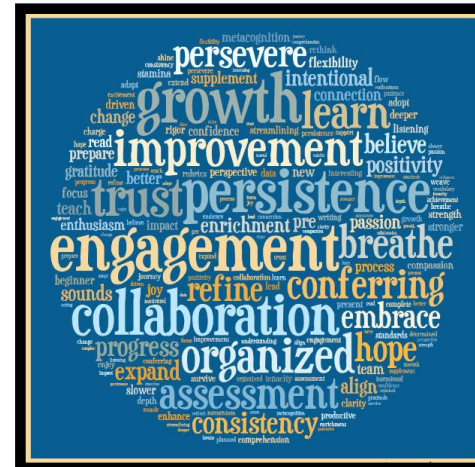
* American Indian count is too small to report

All Student in Third Grade Achieving Grade-Level Literacy

Actions in 2018-19:

- Standards-Based
 - Report card
 - Being A Reader & Making Meaning Curriculum
- Coaching
- Multi-Tiered Systems of Support (MTSS)
 - Assessment for learning
 - Targeted intervention
 - Leadership Academy

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Close the Achievement Gap(s) Among All Groups

Goal #1: Reduce the achievement gap, as measured by Minnesota Comprehensive Assessment (MCA) reading scores, between students of color and white students by 3.3% annually for a gap of 25.2% in spring of 2018.

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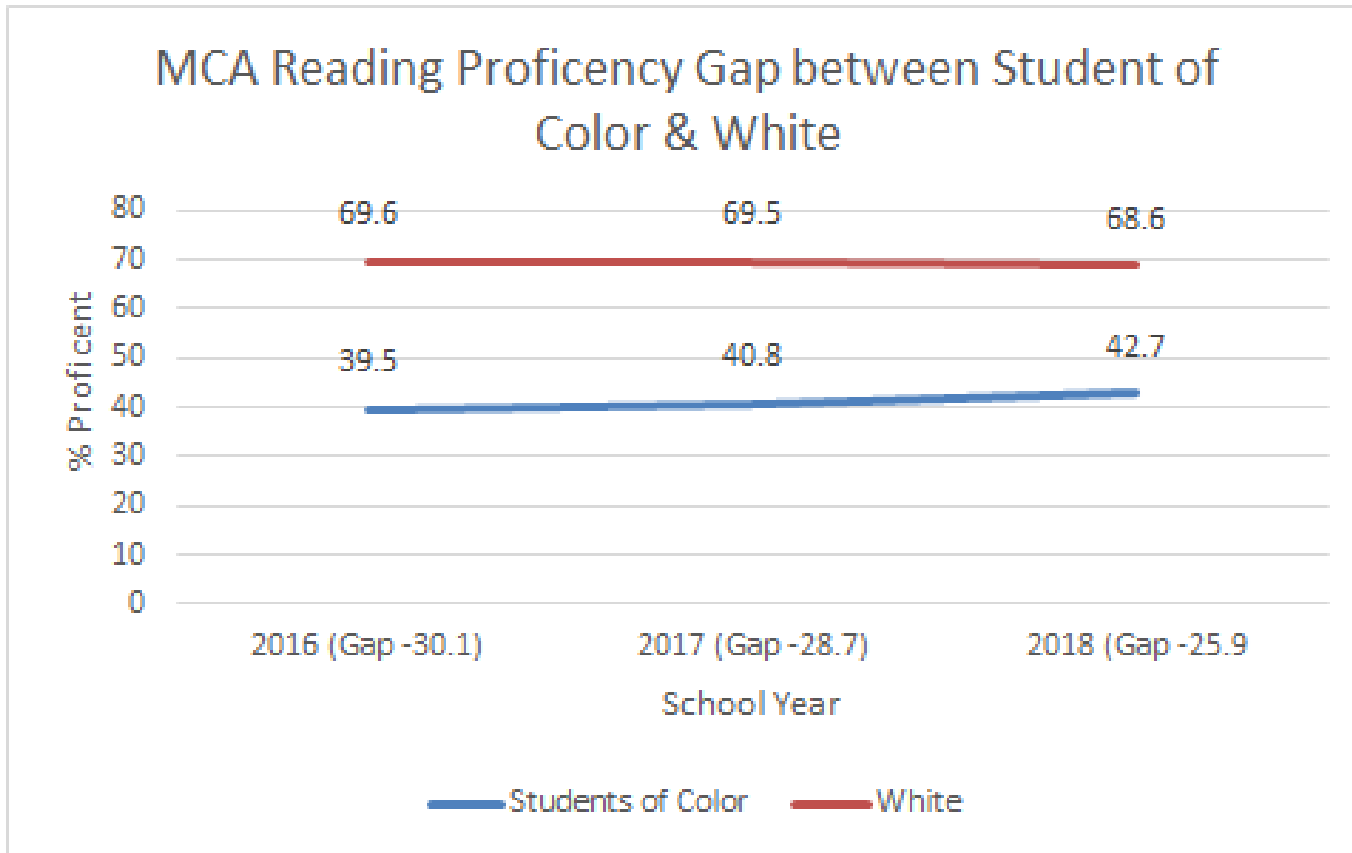
**This will keep the district on track to achieve a reduced gap of 18.5 by 2020 (One91 Scorecard goal).

Goal #2: Reduce the achievement gap, as measured by MCA reading scores, by between students who receive Free/Reduced Priced meals and students who do not receive Free/Reduced Priced meals by 3.3% annually for a gap of 29.5% in spring of 2018.

**This will keep the district on track to achieve a reduced gap of 22.8% by 2020 (One91 Scorecard goal).

Results:

Grades 3-8 & 10 MCA Reading Achievement Gap Between Students of Color & White Students 3 Year Trend



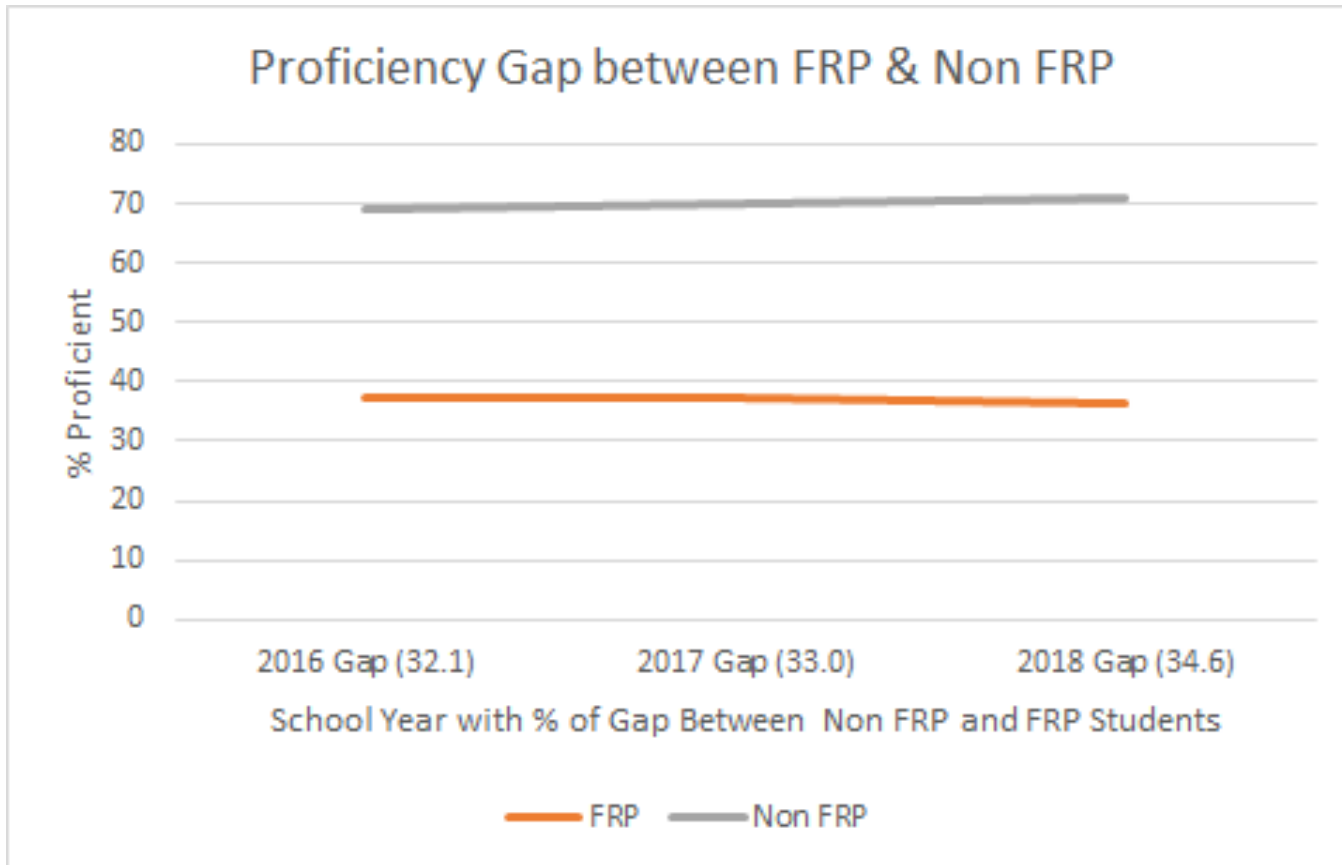
Results:

Grades 3-8 & 10 MCA Reading Achievement Gap

Free & Reduced

3 Year Trend

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Close the Achievement Gap(s) Among All Groups

Actions in 2018-19:

- Culturally Proficient School Systems (CPSS)
- Curriculum and Instruction - MN State Standards
- Multi-Tiered Systems of Support (MTSS)
- School Improvement Plans
- Leadership Academy - MTSS Focus
- Technology Integration

College and Career Ready By Graduation

Goal: In 2016-17, students who took the ACT had a mean composite score of 21.2. In 2017-18 students who take the ACT will have an average score of 21.5.

Results: In 2017-18, students who took the ACT had a mean composite score of 20.3*.

*trend seen statewide

All Students Graduate

Goal: The four-year graduation rate for Burnsville High School students will increase 1.5% from 85.5% in 2016-17 to 87% in 2017-18.

91

**This puts us on target for 90% in 2020 (One91 Report Card).

Result: The four-year graduation rate, district-wide (all students) in 2017-18 was ___%. (waiting on final data from MDE).

College and Career Ready By Graduation

Actions in 2018-19:

- Multiple options for college credit (with professional development for teachers)
- 62 ● Pathways
 - Pathway options
 - Counselors and teachers
- Blaze Time (enrichment and intervention)
- ELA curriculum review and redesign (high school)
- Advancement Via Individual Determination (AVID)
- North Star support (graduation rate)

Equitable Access to Excellent Teachers

Actions in 2018-19:

- Culturally Proficient School System (CPSS) tools used during interviews
 - Hiring team grounding
 - Interview questions
- Grow Your Own Grant and Education Pathway
- Indian Education Program Plan (AIEP) grant funding to hire additional staff

Thank You

Frannie Becquer - fbecquer@isd191.org
Cindy Check - ccheck@isd191.org
Dr. Connie Erickson - cerickson@isd191.org
Dr. Jenna Mitchler - jmitchler@isd191.org
Bethany Van Osdel - bvanosdel@isd191.org



**Agenda IV.B.1.
December 13 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Lisa Rider, Executive Director of Business Services

Date: November 27, 2018

Re: Report on FY20 Budget Process and Timeline

Receive a report on the FY20 Budget Process and Timeline from Lisa Rider, executive director of business services.



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09

2019-20 Budget Process & Timeline

Future Ready. Community Strong.

Board Workshop Summary

- Presented initial budget projections for 2019-20
- Based on projections & assumptions, including:
 - Assumed state aid increase of 1%
 - Projected average cost of living increase of 3.5%
 - Projected enrollment decline of 188 students

Initial Budget Projections

- Revenue - \$128 million
- Expenses - \$135.45 million
- Difference - \$7.45 million

Without any adjustments, District fund balance would dip to about 2% (policy = 8%)

Board Direction

- Board members want the fund balance to remain around 6 or 7 percent
- To do so, adjustments will need to equal \$7 million

Process Timeline

December

- 12 - Board Workshop to review and discuss FY20 Budget Parameters
- 13 - Board Meeting Report to present process, overview & timeline publicly
- 17 - Online idea/input form open for public

January

- 2-4 - Schools/Departments staff meetings/presentations
- 24 - Board Workshop to hear/discuss initial budget adjustments

Process Timeline

February

- 7 - Board Meeting for 1st public presentation of initial budget adjustments
- 11-15 - Staff Presentation of initial budget adjustments
- 11-15 - Public Hearing to present initial budget adjustments
- 20 - Online Input Form Closes
- 21 - Board Workshop to review input/feedback
- 28 - Board Meeting to present revised FY20 budget adjustments based on input

March

- 14 - Present FY20 budget adjustments to board



**Agenda IV.B.2.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Sundus Hussein, Student Representative

Date: November 27, 2018

Re: Student Representative Report

Receive the Student Representative report from Student Representative Sundus Hussein.



**Agenda IV.B.3.
December 13, 2018**

To: Board of Education, Members
From: Cindy Amoroso Superintendent
Date: November 27, 2018
Re: Superintendent Report

Receive the Superintendent Report from Superintendent Cindy Amoroso.



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**Agenda IV.B.4.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Jim Schmid, Board Chair

Date: November 27, 2018

Re: Board Member Reports

Receive reports from Board Members.



Future Ready. Community Strong.

**Agenda IV.B.5.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Jim Schmid, Chair

Date: November 27 2018

Re: Committee Reports

The following committees may provide updates to the School Board:

Technology Committee – Bob VandenBoom, Committee Chair

Policy Review Committee – Abigail Alt, Committee Chair

Student Performance and Achievement – Dan Luth, Committee Chair

Intermediate School District 917 - DeeDee Currier, Board Representative

Sourcewell - Abigail Alt, Board Representative

Other Board Assignments:

- MSBA
- AMSD
- Foundation 191
- Minnesota State High School League
- BHS Hall of Fame
- Burnsville Chamber of Commerce
- Savage Chamber of Commerce
- Dakota Chamber of Commerce
- Scott County SCALE
- U of M CIS

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 November 15, 2018

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

Call to Order

Members present: Directors Currier, Alt, VandenBoom, Schatz, Luth, Miller and Chair Schmid. Others in attendance were Superintendent Amoroso, administrators, staff and members of the public.

Attendance

Schmid welcomed the audience and asked VandenBoom to lead the Pledge of Allegiance.

Pledge of Allegiance

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

Agenda

Received a William Byrne Elementary Principal Overview from Lyle Bomsta, principal.

Read for the Record

Received a report on Fall Enrollment from Lisa Rider, executive director of business services.

Received committee reports from VandenBoom on behalf of Technology Committee; Alt on behalf of Policy Review Committee; Luth on behalf of Student Performance and Achievement Committee; and Currier on behalf of ISD 917 and AMSD. Alt reported on the Burnsville Chamber and Schatz reported on Foundation 191.

Reports

Received a verbal report from Sundus Hussein.

Received a verbal report from Superintendent Amoroso.

Moved by Alt, seconded by Miller, to approve the consent agenda with the removal of item 8:

Consent Agenda

-Approve minutes of the regular board meeting on October 25, 2018.

Minutes

-Approve personnel recommendations for J. Nagy, D. Brandon, T.

Personnel

Swanson, D. Wilson, S. Emhoff, J. Phommavongsa, T. Neher, D. Sather, S. Said, S. Inselman, R. Kreps, K. Carlson, R. Hop, D. Westerlund, N. Dapper, R. Thompson, B. Weston, H. Torres, A. Qualley, B. Raebel, J. Bellenir and C. White

Recommendations

-Approve and accept donations.

Donaitons

-Approve September payroll checks numbered 719108-719130 and Direct Deposit notices numbered 694508- 697390 in the net amount of \$4,243,419.14. September & October claims to date represented by checks numbered 460838-461392, 1020563- 1020694, and 102180-

Deposits, checks, receipts and investments

102184 and wire transfers and adjustments totaling \$7,486,837.96. Also, that the Board accepts September receipts of \$10,074,090.12 and investments for the General Fund & 2015A School Building Bonds and OPEB of \$51,507,917.04 as of September 30, 2018.

-Receive a report on the October 25, 2018, Listening Session.

-Approve, on a first reading basis, nonsubstantive changes to Policies 102: *Equal Educational Opportunity*, 401: *Equal Employment Opportunity*, 406: *Public and Private Personnel Data*, 418: *Drug-Free Workplace/Drug-Free School*, 423: *Employee-Student Relationships*, 424: *License Status*, 427: *Workload Limits for Certain Teachers*, 505: *Distribution of Nonschool Sponsored Materials on School Premises by Students and Employees*, 510: *School Activities*, 524: *Internet Acceptable Use and Safety Policy*, 614: *School District Assessment Program*, and 713: *Student Activity Accounting*.

-Approve, on a first reading basis, changes to Policy 422: *Policies Incorporated by Reference* and add "Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)" to the Cross References section of each policy listed on Policy 422.

Motion carried unanimously (7, 0).

Listening Session
Policies

Moved by Schatz, seconded by VandenBoom, to adopt a Resolution supporting Form A Application to Minnesota High School League Foundation. Motion carried unanimously after discussion (7, 0)

Form A

Moved by VandenBoom, seconded by Luth, to approve an extended field trip request application for initial approval of a field trip for Burnsville High School band students to go to Greece in spring 2020. Motion carried unanimously (7, 0).

Extended Field
Trip

Moved by Miller, seconded by Currier, to approve adopting a resolution canvassing returns of votes of school district general election and authorizing issuance of certificates of election and directing the school district clerk to perform other election related duties. Motion carried unanimously (7, 0).

Canvassing
Election

Moved by Currier, seconded by Miller, to approve, on a first reading basis, changes to Policies 202: *School Board Officers* and 212: *School Board Member Development*. Motion carried unanimously after discussion (7, 0).

Policies

Moved by Schatz, seconded by Alt, to adjourn to a board workshop at 8:00 p.m. Motion carried unanimously (7, 0).

Adjourn to a Board
Workshop

The workshop began at 8:10 p.m. The purpose of the workshop was Audit Review. The workshop ended at 8:40 p.m.

Workshop

Bob VandenBoom, clerk

December 13, 2018

Date Approved

DRAFT

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
November 29, 2018

The retreat of the Board of Education was called to order at 6:00 p.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Members present: Directors Currier, VandenBoom, Alt, Schatz, and Miller. Luth, Schmid and Amoroso were absent.

Attendance

Jen Holweger, Scott Hume and Lesley Chester were also present.

The purpose of the retreat was Board Development 101.

Purpose

The retreat adjourned at 8:15 p.m.

Adjourn

December 13, 2018

Bob VandenBoom, clerk

Date Approved

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
December 12, 2018

The workshop of the Board of Education was called to order by Chair Schmid at 6:00 p.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Members present: Directors Currier, VandenBoom, Alt, Schatz, Luth, Miller, and Chair Schmid. Superintendent Amoroso, administrators, staff, and members of the public were also present.

Attendance

The purpose of the workshop was FY20 Budget Parameters.

Purpose

The workshop adjourned at 7:26 p.m.

Adjourn

December 13, 2018

Bob VandenBoom, clerk

Date Approved

December 13, 2018

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

TO: Members, Board of Education
Cynthia Amoroso, Superintendent

FROM: Stacey Sovine, Executive Director of Human Resources

DATE: December 13, 2018 FINAL

RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	POSITION CONTROL	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE
Certified	Appointment		Mary Heim		ECSE Center	Teacher Long Term Substitute	11/5/2018-TBD
Certified	Appointment		Mina Moukrim		Burnsville High School	Teacher Long Term Substitute	11/19/2018-1/22/2019
Certified	Appointment		Donna Daniell	*	Eagle Ridge Middle School	Teacher Long Term Substitute	12/10/2018-2/28/2019
Certified	Appointment	New Position	Julie Pettes		Sioux Trail Elementary School	Teacher	12/3/2018
Certified	Change of Assignment		Michael Heine		Diamondhead Education Center	Teacher ABE	7/1/2018
Certified	Change of Assignment		Julie Lautigar-Beutz		Rahn Elementary School	Psychologist	1/2/2019
Certified	Leave of Absence		Kevin Silberman		Burnsville High School	Teacher	2019/2020 School Year
Certified	Retirement		Kathryn Silvers		Vista View Elementary School	Teacher	2/1/2019
Classified	Appointment	Replacement	Ernesto Alvarado		MW Savage Elementary School	Custodian I	11/26/2018
Classified	Appointment	Replacement	Kelby Claffin		Rahn Elementary School	Food Service Associate	12/3/2018
Classified	Appointment	Replacement	Lindsey Fairchild		Eagle Ridge Middle School	EA Level IV	11/26/2018
Classified	Appointment	Replacement	Nasteha Hassan		District-wide	AVID Tutor	2018/2019 School Year
Classified	Appointment	Replacement	Patricia Sanders		Nicollet Middle School	EA Level IV	11/26/2018
Classified	Appointment	Replacement	Jomally Acevedo	*	Eagle Ridge Middle School	Food Service Associate	12/10/2018
Classified	Appointment	Replacement	Husna Adan	*	Hidden Valley Elementary	EA Level III	12/10/2018
Classified	Appointment	Replacement	Sujatha Balakrishnan	*	Nicollet Middle School	Food Service Associate	12/10/2018
Classified	Appointment	New Position	Jessica Anderson		Diamondhead Education Center	CE Coordinator I	12/3/2018
Classified	Appointment	New Position	Emily Miszkiewicz	*	District-wide	AVID Tutor	2018/2019 School Year
Classified	Change of Assignment		Maria Gutierrez Beltran		Vista View Elementary School	EA Level III	1/2/2019
Classified	Change of Assignment		Patricia McDonald		Burnsville High School	Food Service Manager	12/10/2018
Classified	Probationary Release		Mohamed Aden		Burnsville High School	Custodian I	11/26/2018
Classified	Probationary Release		Klarrissa Roy		Eagle Ridge Middle School	Food Service Associate	10/30/2018
Classified	Resignation		Julie Reick		Burnsville High School	Food Service Manager	11/30/2018
Classified	Resignation		Sara Schansberg		Rahn Elementary School	Food Service Associate	11/16/2018
Classified	Resignation		Tamara Few	*	Nicollet Middle School	EA Level IV	12/21/2018
Classified	Resignation		Habiba Ali		Burnsville High School	EA Level IV	11/21/2018
Classified	Resignation		Delaine Gamache		Burnsville High School	Food Service Associate	12/21/2018
Classified	Resignation		Sujatha Balakrishnan	*	Nicollet Middle School	Food Service Associate	12/11/2018
Classified	Resignation		Ann Sandberg		Sioux Trail Elementary School	Food Service Associate	12/21/2018
Classified	Retirement		David A Berg		Burnsville High School	EA Level IV	1/4/2019
Co-Curricular/Coach	Appointment	Replacement	Abby Dvorak		Burnsville High School	Assistant Coach Swim and Dive	Winter Season 2019
Co-Curricular/Coach	Appointment	Replacement	Emily Thomas	*	Burnsville High School	Head Coach Debate	Winter Season 2019
Co-Curricular/Coach	Appointment	Replacement	John Dahl		Nicollet Middle School	Wrestling Coach	Winter Season 2019
Co-Curricular/Coach	Appointment	Replacement	Aaron Hazen		Burnsville High School	Assistant Coach Boys Hockey	Winter Season 2019
Co-Curricular/Coach	Appointment	Replacement	Chad Pearson		Eagle Ridge Middle School	Head Wrestling Coach	Winter Season 2019
Co-Curricular/Coach	Appointment	Replacement	Alyssa Sinclair	*	Burnsville High School	Assistant Coach Competitive Dance	Winter Season 2019
Co-Curricular/Coach	Appointment	Replacement	Shun Tillman	*	Burnsville High School	Assistant Coach Boys Basketball	Winter Season 2019
Co-Curricular/Coach	Appointment	New Position	Troy Iverson		Burnsville High School	Assistant Coach Girls Hockey	Winter Season 2019
Co-Curricular/Coach	Resignation		Rachel McGowan		Burnsville High School	Head Varsity Softball Coach	12/3/2018



**Agenda V.A.3.
December 13, 2018**

To: Members, Board of Education
Cindy Amoroso, Superintendent

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

Date: November 27, 2018

Re: Donations

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

RESOLUTION TO ACCEPT DONATIONS

WHEREAS,

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

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

Moved by: _____

Seconded by: _____

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on December 13, 2018.

Bob VandenBoom
Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
11/6/2018	William Byrne PTO	William Byrne Elementary	recess equipment, fundraiser supplies	\$1,638.46
11/8/2018	Wells Fargo Foundation	William Byrne Elementary	gift	\$50.00
11/12/2018	Burnsville Senior Center	Sioux Trail Elementary	Student use	A large garbage bag full of hand made hats, mittens, & scarves
9/5/2018	Burnsville Rotary	Sioux Trail Elementary	Student use	4 bags and 1 box of school supplies
10/30/2018	Marcia Herbster	Sioux Trail Elementary	student use	Supplies to be used for Makerspace
8/30/2018	Sarah Barr	Sioux Trail Elementary	student use	school supplies
11/13/2018	Tom Marlow	Gideon Pond Elementary	Funds to purchase a voice amplification unit for classroom	\$1,000.00
11/11/2018	Burnsville Senior Center	William Byrne Elementary	to help our children stay warm	hand knitted hats, gloves, scarves
11/20/2018	Garrett and Judy Sampson	BrainPower in a Backpack	Cash donation	\$145.00
11/20/2018	Burnsville Noon Rotary	BrainPower in a Backpack	Cash donation	\$10,000
11/20/2018	Marion W. Savage Parent Teacher Organization	BrainPower in a Backpack	Cash donation	\$500.00
11/21/2018	Ann Hennessy	BrainPower in a Backpack	Cash donation	\$25.00
11/21/2018	Janice O'Leary	BrainPower In A Backpack	Cash donation	\$25.00
11/20/2018	Nathan & Tamara Thompson	Sioux Trail Elementary	Student use	4 large boxes of school supplies
11/20/2018	Lisa Pozorski	Harriet Bishop Elementary	1. To help out a family who lost everything in a fire. 2. To help students at Harriet Bishop	1 box of books; 3 bags of children's clothing; 1 bag of coats; 1 box of bedding; 1 mattress; 1 bookcase; 4 chairs.
11/20/2018	Andy Karageorgiou	Sioux Trail Elementary	Student use.	Large tote of supplies for Makerspace & about 20 sports balls
11/26/2018	Savage Police Department	Hidden Valley Elementary	School Supplies Donation to be disbursed with staff and students	School Supplies

Total monetary donation received: \$13,383.46



Future Ready. Community Strong.

**Agenda V.A.4
Dec 4, 2018**

TO: Cindy Amoroso, Superintendent and Board of Education
FROM: Lisa K. Rider, Executive Director of Business Services
DATE: Dec 13, 2018
RE: October Payroll, Claims and Receipts

RECOMMENDATION: That the Board approves October payroll checks numbered 719135-719149 and Direct Deposit notices numbered 697393-700507 in the net amount of \$4,567,734.90. October & November claims to date represented by checks numbered 461393-461886, 1020695-1020877, and 102185-102187 and wire transfers and adjustments totaling \$9,638,216.82. Also, that the Board accepts October receipts of \$15,002,096.47 and investments for the General Fund & 2015A School Building Bonds and OPEB of \$50,316,238.20 as of October 31, 2018.

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

LKR/mw

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
October 2018**

Cash Receipts

Receipts		
Miscellaneous Adjustments	\$15,002,096.47	
TOTAL OCT CASH RECEIVED		15,002,096.47

CASH DISBURSEMENTS

Oct		
Regular Payroll Checks	719135-719149	\$4,567,734.90
Direct Deposit Notices	697393-700507	
Sep payables previously approved:		\$1,058,065.42
Oct Claims previously approved:		\$506,092.67
Oct Claims:	461393-461564	\$1,125,713.63
	1020695-1020794	\$9,538.38
Oct A/P Wires- Wires+P-card		\$5,659,600.72
Miscellaneous Adjustments		\$8,506.46
TOTAL OCT CASH DISBURSED		12,935,252.18

TOTAL EXPENSES TO BE APPROVED

Oct Cash Disbursed		\$12,935,252.18
Less: Items Previously Approved		-\$1,564,158.09
Plus: Oct Payables	461565-461641	\$1,082,409.61
Checks	461810-461886	
Nov Claims:	461642-461809	\$1,446,342.20
Checks	1020795-1020877	\$8,442.79
	102185-102187	\$297,663.03

TOTAL TO BE APPROVED 14,205,951.72

	<u>Money Market</u>	<u>(Original Cost) Investments</u>	<u>Total 10/31/2018</u>
GENERAL FUND	\$7,767,976.17	\$26,757,960.00	\$34,525,936.17
OPEB	\$23,499.87	\$8,918,862.00	\$8,942,361.87
OPEB EQUITY INV THROUGH OCTOBER 31, 2018	\$18,869.80	\$3,815,085.40	\$3,833,955.20
2015A SCHOOL BUILDING BONDS	\$783.67	\$3,013,201.29	\$3,013,984.96
	\$7,811,129.51	\$42,505,108.69	\$50,316,238.20

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: 10/31/18

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
LTD	0	1	10/31/18	10/31/18	PMA SECURITIES SYNDICATE (PMAS)	\$6,812,560.00	\$6,812,560.00	
MM					Investment Shares Portfolio	\$7,767,976.17	\$7,767,976.17	
SEC	39527	1	05/10/17	11/13/18	American Express Centurion Bank Certificate of Deposit	\$248,000.00	\$248,000.00	1.435
TS	262737	1	10/25/18	11/26/18	MN TRUST TERM SERIES	\$17,032,938.09	\$17,000,000.00	2.210
SEC	40472	1	09/06/17	12/06/18	American Express Bank, Fsb Certificate of Deposit	\$247,000.00	\$247,000.00	1.533
SEC	39192	1	01/31/17	01/31/19	BMW Bank Of North America Certificate of Deposit	\$248,000.00	\$248,000.00	1.417
SEC	40160	1	08/03/17	02/04/19	Morgan Stanley Bank, National Association Certificate of Deposit	\$247,000.00	\$247,000.00	1.468
SEC	40161	1	08/03/17	02/04/19	Morgan Stanley Private Bank, National Association Certificate of Deposit	\$247,000.00	\$247,000.00	1.468
SEC	40516	1	09/07/17	03/07/19	Comenity Capital Bank / World Financial Capital Bank Certificate of Deposit	\$249,000.00	\$249,000.00	1.469
CD	252115	1	03/19/18	03/19/19	CFG COMMUNITY BANK	\$249,853.11	\$244,900.00	2.023
CD	252116	1	03/19/18	03/19/19	LANDMARK COMMUNITY BANK	\$249,853.11	\$244,900.00	2.023
CD	252117	1	03/19/18	03/19/19	VILLAGE BANK & TRUST - WINTRUST	\$249,949.00	\$245,000.00	2.020
CD	258176	1	07/26/18	07/26/19	T BANK, NA	\$249,845.90	\$243,900.00	2.438
CD	258175	1	07/26/18	01/27/20	FINANCIAL FEDERAL BANK	\$249,610.58	\$240,200.00	2.600
CD	258188	1	07/27/18	01/27/20	EAGLEBANK	\$249,651.28	\$240,500.00	2.525

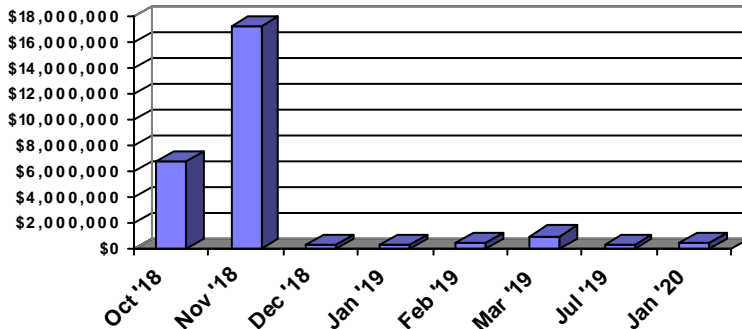
Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.

Total Amount --> **\$34,598,237.24** **\$34,525,936.17**

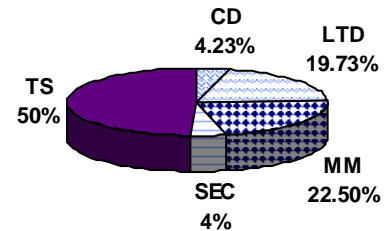
Time and Dollar Weighted Portfolio Yield: **2.196 %**

Weighted Average Portfolio Maturity: **27.26 Days**

MM: 22.50%
CD's: 4.23%
CP: 0.00%
SEC: 4.30%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type



Total Portfolio Report CAR

As of: 10/31/18

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

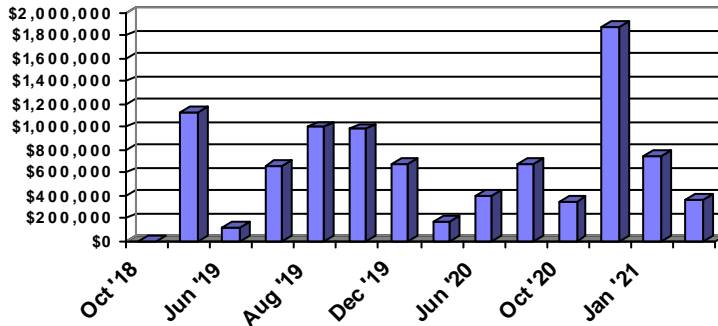
Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$23,499.87	\$23,499.87	
CD	192886	1	01/13/14	01/14/19	M.Y. SAFRA BANK	\$248,142.42	\$228,500.00	1.717
CD	192887	1	01/13/14	01/14/19	STEARNS BANK NA (N)	\$248,500.88	\$230,700.00	1.542
SEC	28287	1	10/09/12	01/15/19	Lakewood Township NJ Ref	\$630,000.00	\$630,000.00	1.580
CD	262423	1	10/15/18	06/28/19	CITADEL FCU	\$122,044.60	\$120,000.00	2.429
CD	257801	1	07/19/18	07/19/19	MAINSTREET BANK	\$249,908.71	\$244,100.00	2.380
CD	257802	1	07/19/18	07/19/19	GOLDEN CIRCLE CREDIT UNION, INC.	\$155,291.40	\$151,800.00	2.300
CD	257803	1	07/19/18	07/19/19	SONABANK	\$249,818.05	\$244,100.00	2.343
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
CD	250359	1	01/25/18	01/27/20	KS STATEBANK / KANSAS STATE BANK OF MANHATTAN	\$181,747.83	\$175,000.00	1.914
CD	262422	1	10/15/18	06/30/20	BANK OF THE VALLEY	\$151,795.23	\$145,000.00	2.732
CD	262461	1	10/16/18	06/30/20	FIRST MID-ILLINOIS BANK & TRUST	\$249,339.06	\$237,300.00	2.972
CD	257798	1	07/19/18	07/20/20	FIRST INTERNET BANK OF INDIANA	\$249,273.69	\$236,400.00	2.696
CD	257799	1	07/19/18	07/20/20	REGENT BANK	\$249,280.58	\$236,700.00	2.650
CD	257800	1	07/19/18	07/20/20	ELGA CREDIT UNION	\$175,787.50	\$166,900.00	2.637
SEC	38171	1	09/02/16	10/01/20	City of New York NY	\$345,000.00	\$345,000.00	1.300
CD	248949	1	12/01/17	12/01/20	FIRST CAPITAL BANK	\$249,924.47	\$236,100.00	1.950
CD	248950	1	12/01/17	12/01/20	CITIZENS B&TC OF JACKSON	\$173,250.83	\$163,900.00	1.900
SEC	40118	1	07/31/17	12/15/20	Kane County Forest Preserve District	\$1,450,000.00	\$1,450,000.00	1.820
CD	249934	1	01/09/18	01/11/21	THIRD COAST BANK, SSB	\$248,912.73	\$233,800.00	2.119
CD	249935	1	01/09/18	01/11/21	BANK OF WISCONSIN DELLS	\$249,105.23	\$234,700.00	2.040
CD	249936	1	01/09/18	01/11/21	PRIME ALLIANCE BANK	\$249,105.23	\$234,700.00	2.040
SEC	38170	1	09/02/16	03/01/21	City of Rochester NH	\$365,000.00	\$365,000.00	1.340

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.</i>						Total Amount -->	\$9,177,823.83	\$8,942,361.87

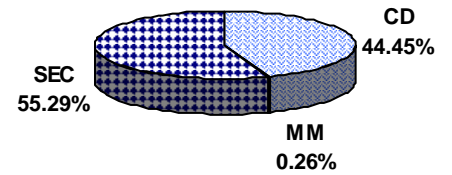
Time and Dollar Weighted Portfolio Yield: 1.887 %

Weighted Average Portfolio Maturity: 494.18 Days

MM: 0.26%
CD's: 45.79%
CP: 0.00%
SEC: 53.95%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type



Account Statement: Custom Equity

Burnsville ISD 191 OPEB (46752)

Month End (M4 Y2019)

10/01/2018 - 10/31/2018

Dated: 11/05/2018

Locked Down

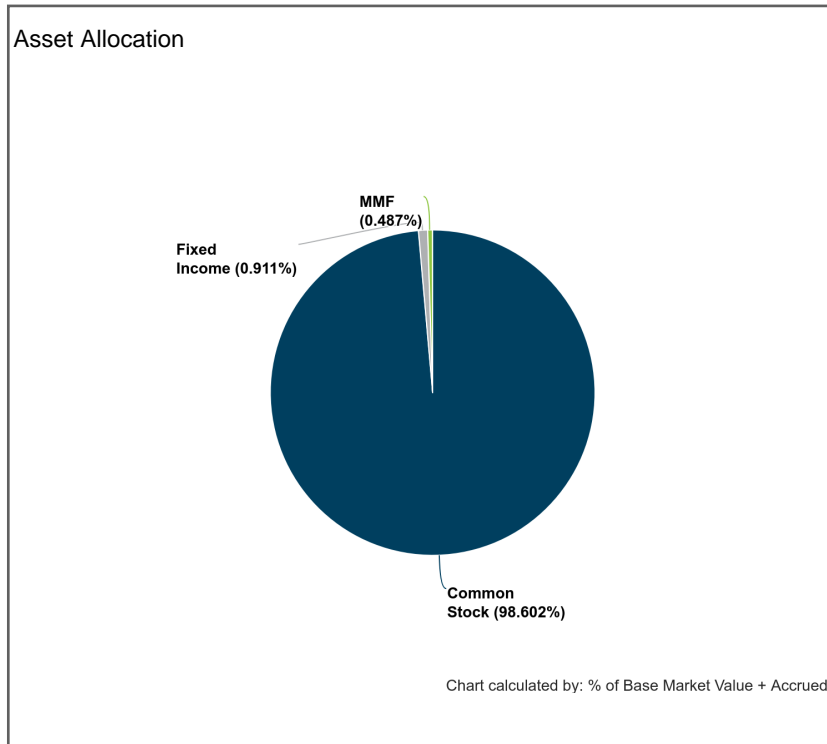
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Dated: 11/05/2018

<u>Portfolio Summary: Custom Equity (Burnsville ISD 191 OPEB (46752))</u>	1
<u>Returns (Burnsville ISD 191 OPEB (46752))</u>	2
<u>Returns: Multiple Benchmarks (Burnsville ISD 191 OPEB (46752))</u>	4
<u>Holdings: Equity Account (Burnsville ISD 191 OPEB (46752))</u>	5
<u>Transaction and Interest Summary (Burnsville ISD 191 OPEB (46752))</u>	6

Asset Allocation	
Asset Class	Market Value + Accrued
Common Stock	3,833,955.20
Fixed Income	35,417.20
Money Market Funds	18,869.80
Cash	84.59
---	3,888,326.79

Top Issuers	
Issuer	% of Base Market Value + Accrued
Vanguard Index Funds	98.602%
Vanguard Bond Index Funds	0.911%
Goldman Sachs Trust	0.485%
UNITED STATES OF AMERICA	0.002%



Equity Summary	
Equity Metric	Value
Equity	3,833,955.20
Beta	1.012
R Squared	0.989
Trailing P/E	---
Dividend Yield	0.894

Compliance Status	
Status	Compliant
As of	10/31/2018

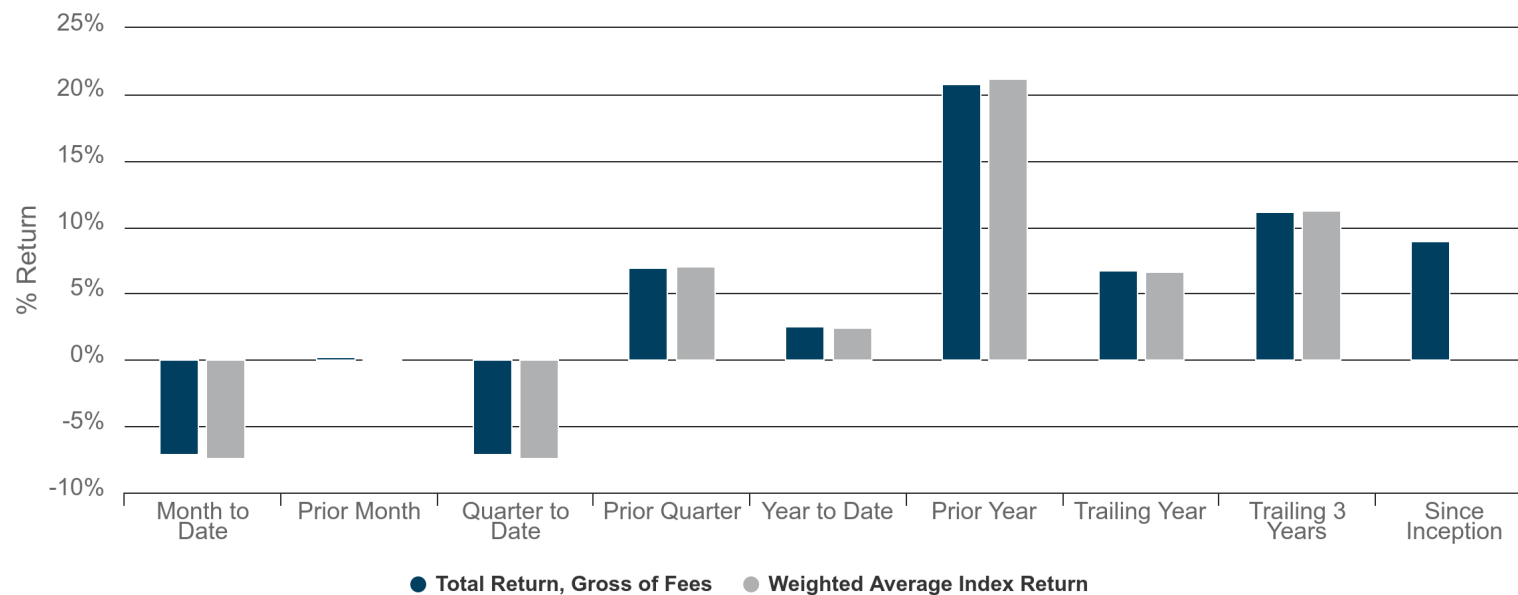
Returns

Burnsville ISD 191 OPEB (46752)

Base Currency: USD As of 10/31/2018

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Dated: 11/05/2018



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Period	Period Begin	Period End	Total Return, Gross of Fees	Weighted Average Index Return
Month to Date	10/01/2018	10/31/2018	-7.11%	-7.39%
Prior Month	09/01/2018	09/30/2018	0.19%	0.17%
Quarter to Date	10/01/2018	10/31/2018	-7.11%	-7.39%
Prior Quarter	07/01/2018	09/30/2018	7.00%	7.08%
Year to Date	01/01/2018	10/31/2018	2.58%	2.43%
Prior Year	01/01/2017	12/31/2017	20.75%	21.19%
Trailing Year	11/01/2017	10/31/2018	6.80%	6.61%
Trailing 3 Years	11/01/2015	10/31/2018	11.15%	11.26%
Since Inception	11/01/2014	10/31/2018	8.98%	---

Account	Index	Index Start Date	Index End Date
Burnsville ISD 191 OPEB	CRSP US Total Market	10/06/2015	---

Index data not available for 98 days, ranging between 06/30/2015 and 10/05/2015.

Gross of Fees (includes trading).

Returns for periods greater than a year have been annualized.

No Tax Adjustment.

Note that data will not exist prior to the performance inception date of: 11/01/2014.

Historical data exists for the options shown below, only available on historical data boundaries:

Returns

Burnsville ISD 191 OPEB (46752)

Base Currency: USD As of 10/31/2018

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Dated: 11/05/2018

<i>Begin Date</i>	<i>End Date</i>	<i>Return Type</i>	<i>Fee Options</i>	<i>Tax Options</i>
11/01/2014	12/31/2014	Total Return	Gross of Fees, Net of Fees	No Tax Adjustment

Reported Index Return is always Total Return.

Returns: Multiple Benchmarks

Burnsville ISD 191 OPEB (46752)

Base Currency: USD As of 10/31/2018

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Dated: 11/05/2018

Account and Primary Benchmark

Account/Index	Performance Inception Date	Month to Date Total Return, Gross of Fees	Prior Month Total Return, Gross of Fees	Quarter to Date Total Return, Gross of Fees	Prior Quarter Total Return, Gross of Fees	Year to Date Total Return, Gross of Fees	Prior Year Total Return, Gross of Fees	Trailing Year Total Return, Gross of Fees	Trailing 3 Years Total Return, Gross of Fees	Since Account Inception Total Return, Gross of Fees
Burnsville ISD 191 OPEB	11/01/2014	-7.11%	0.19%	-7.11%	7.00%	2.58%	20.75%	6.80%	11.15%	8.98%
CRSP US Total Market	10/06/2015	-7.39%	0.17%	-7.39%	7.08%	2.43%	21.19%	6.61%	11.26%	---
---	---	---	---	---	---	---	---	---	---	---

Additional Benchmarks

Account/Index	Performance Inception Date	Month to Date Total Return, Gross of Fees	Prior Month Total Return, Gross of Fees	Quarter to Date Total Return, Gross of Fees	Prior Quarter Total Return, Gross of Fees	Year to Date Total Return, Gross of Fees	Prior Year Total Return, Gross of Fees	Trailing Year Total Return, Gross of Fees	Trailing 3 Years Total Return, Gross of Fees	Since Account Inception Total Return, Gross of Fees
S&P 500 (TR)	12/31/2002	-6.84%	0.57%	-6.84%	7.71%	3.01%	21.83%	7.35%	11.51%	9.85%
S&P 500 (TR)	12/31/2002	-6.84%	0.57%	-6.84%	7.71%	3.01%	21.83%	7.35%	11.51%	9.85%

Gross of Fees (includes trading).

Returns for periods greater than a year have been annualized.

No Tax Adjustment.

Note that data will not exist prior to the performance inception date of: 11/01/2014.

Historical data exists for the options shown below, only available on historical data boundaries:

Begin Date	End Date	Return Type	Fee Options	Tax Options
11/01/2014	12/31/2014	Total Return	Gross of Fees, Net of Fees	No Tax Adjustment

Reported Index Return is always Total Return.

Holdings: Equity Account

As of 10/31/2018

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Burnsville ISD 191 OPEB (46752)

Dated: 11/05/2018

Cash

Cash

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
Receivable	10/31/2018 10/31/2018	CCYUSD	84.59 84.59	1.0000	84.59 84.59	84.59 84.59	0.00 0.00	0.00	Aaa AAA	0.00 0.00	0.00
GOLDMAN:FS GOVT INST	10/31/2018 10/31/2018	38141W273	18,869.80 18,869.80	1.0000	18,869.80 18,869.80	18,869.80 18,869.80	0.00 84.59	0.00	Aaa AAAm	2.10 2.10	0.00
---	10/31/2018 10/31/2018	---	18,954.39 18,954.39	1.0000	18,954.39 18,954.39	18,954.39 18,954.39	0.00 84.59	0.00	Aaa AAA	2.09 2.09	0.00

Funds

Debt Fund

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
VANGUARD TOT BD ETF	---	921937835	455.00 455.00	77.8400	35,417.20 35,417.20	36,711.96 36,711.96	0.00 0.00	-1,294.76	NA NA	---	---
VANGUARD TOT BD ETF	---	921937835	455.00 455.00	77.8400	35,417.20 35,417.20	36,711.96 36,711.96	0.00 0.00	-1,294.76	NA NA	---	---

CF Funds

Equity Fund

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
VANGUARD TSM IDX ETF	---	922908769	27,670.00 27,670.00	138.5600	3,833,955.20 3,833,955.20	2,981,217.40 2,981,217.40	0.00 0.00	852,737.80	NA NA	---	---
VANGUARD TSM IDX ETF	---	922908769	27,670.00 27,670.00	138.5600	3,833,955.20 3,833,955.20	2,981,217.40 2,981,217.40	0.00 0.00	852,737.80	NA NA	---	---

Summary

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
---	10/31/2018 10/31/2018	---	47,079.39 47,079.39	137.3364	3,888,326.79 3,888,326.79	3,036,883.75 3,036,883.75	0.00 84.59	851,443.04	Aaa AAA	2.09 2.09	0.00

* Grouped by: Market Sector -> Industry Group. * Groups Sorted by: Market Sector. * Weighted by: Market Value + Accrued, except Book Yield by Base Book Value + Accrued. * Holdings Displayed by: Position.

Transaction and Interest Summary

Burnsville ISD 191 OPEB (46752)

Base Currency: USD 10/01/2018 - 10/31/2018

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Dated: 11/05/2018

* Does not Lock Down.

Buy

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
---	---	MMFUND 2.100 10/31/2018	38141W273 Goldman Sachs Trust GOLDMAN:FS GOVT INST	154,771.94 154,771.94	Direct	1.000	154,771.94	0.00	-154,771.94	0.00
10/11/2018	10/15/2018	ETF --- ---	922908769 Vanguard Index Funds VANGUARD TSM IDX ETF	1,000.00 1,000.00	BARCLAYS CAPITAL INC./LE	139.999	140,006.50	0.00	-140,006.50	0.00
---	---	2.100 10/31/2018	---	155,771.94 155,771.94	---	---	294,778.44	0.00	-294,778.44	0.00

Cash Transfer

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/11/2018	10/11/2018	CASH 0.000 10/31/2018	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	-135,000.00	0.00
10/15/2018	10/15/2018	CASH 0.000 10/31/2018	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	140,000.00	0.00
06--	---	CASH 0.000 10/31/2018	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	5,000.00	0.00

Equity Dividend

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/01/2018	10/04/2018	ETF --- ---	921937835 Vanguard Bond Index Funds VANGUARD TOT BD ETF	0.00 0.00	Direct	---	0.00	0.00	83.45	0.00
10/01/2018	10/04/2018	ETF --- ---	921937835 Vanguard Bond Index Funds VANGUARD TOT BD ETF	0.00 0.00	Direct	---	0.00	0.00	83.45	0.00

Management Fee

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/09/2018	10/09/2018	CASH 0.000 10/31/2018	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	-3,123.66	0.00
10/09/2018	10/09/2018	CASH 0.000 10/31/2018	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	-3,123.66	0.00

Money Market Funds

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/31/2018	10/31/2018	MMFUND 2.100 10/31/2018	38141W273 Goldman Sachs Trust GOLDMAN:FS GOVT INST	0.00 0.00	Direct	---	0.00	0.00	84.76	0.00

Transaction and Interest Summary

Burnsville ISD 191 OPEB (46752)

Base Currency: USD 10/01/2018 - 10/31/2018

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Dated: 11/05/2018

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/31/2018	10/31/2018	MMFUND 2.100 10/31/2018	38141W273 Goldman Sachs Trust GOLDMAN:FS GOVT INST	0.00 0.00	Direct	---	0.00	0.00	84.76	0.00

Sell

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
---	---	MMFUND 2.100 10/31/2018	38141W273 Goldman Sachs Trust GOLDMAN:FS GOVT INST	-138,130.16 -138,130.16	Direct	1.000	-138,130.16	0.00	138,130.16	0.00
10/02/2018	10/04/2018	ETF --- ---	922908769 Vanguard Index Funds VANGUARD TSM IDX ETF	-900.00 -900.00	BARCLAYS CAPITAL INC./LE	149.998	-134,991.49	0.00	134,991.49	40,032.76
---	---	--- 2.100 10/31/2018	--- --- ---	-139,030.16 -139,030.16	---	---	-273,121.65	0.00	273,121.65	40,032.76

Summary

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
---	---	--- 2.100 10/31/2018	--- --- ---	16,741.78 16,741.78	---	---	21,656.79	0.00	-19,612.24	40,032.76

* Grouped by: Transaction Type. * Groups Sorted by: Transaction Type. * Showing transactions with Entry Date within selected date range. * Weighted by: Absolute Value of Base Principal. * MMF transactions are collapsed.

* The Transaction Detail/Trading Activity reports provide our most up-to-date transactional details. As such, these reports are subject to change even after the other reports on the website have been locked down. While these reports can be useful tools in understanding recent activity, due to their dynamic nature we do not recommend using them for booking journal entries or reconciliation.

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Prudent Man Advisors, Inc. ("Prudent Man") is an investment adviser registered with the U.S. Securities and Exchange Commission.

Statements

Prudent Man's customer statement is intended to detail the investment advisory activity through separately managed accounts. This statement is for general information purposes only and is not intended to provide specific advice or recommendations. All transactions are reflected as of trade date. Although market value, market analytics and other information contained in this Statement have been obtained from third-party sources believed to be reliable, Prudent Man cannot guarantee the accuracy or completeness of such information.

Custodian Bank

Please note that the custodian bank maintains control of all account assets, executes/settles all investment transactions and is the official record of securities, investments, cash holdings and transactions in the account. The custodian bank will provide you customer statements of your account and you are encouraged to compare this statement to the custodian's statement and reconcile any differences. Many custodian banks use a settlement date basis which may result in the need to reconcile due to a timing difference.

Legal or Tax Information

Prudent Man and its employees do not offer tax or legal advice. You should consult with your tax and/or legal advisors before making any tax or legal related investment decisions. Cost data and realized gains/losses are provided for your informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your transactions. Prudent Man does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported.

Account Assets, Cost and Valuation

In computing the market value of any asset of the Account, each security listed on any national securities exchange shall be valued at the last quoted sale price on the valuation date on the principal exchange on which such security is traded. Any other security or asset shall be valued in a manner determined in good faith by Prudent Man to reflect its fair market value. Certain accounting values are calculated by our accounting system, including amortized cost (which is calculated on a straight line basis), may differ from your method. Non-negotiable FDIC-insured deposit products are priced at par. Although Prudent Man believes the price to be reliable, the values of the investments do not always represent the prices at which the investments could have been bought or sold.

Ratings

Information provided for ratings is based upon a good faith inquiry of selected sources, but their accuracy and completeness cannot be guaranteed. Standard & Poor's and Moody's ratings may represent the long-term rating of the issue or issuer as available. For guaranteed or collateralized investments, the secured rating is represented.

Risk

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

Account Control

Prudent Man does not have the authority to withdraw funds from the Client's account with the custodian bank. Our clients retain responsibility for their internal account policies, implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

Notification of Changes

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

Firm Brochure

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

Affiliated Entities

Securities, public finance services and institutional brokerage services are offered through PMA Securities, Inc. PMA Securities, Inc. is a broker-dealer and municipal advisor registered with the SEC and MSRB, and is a member of FINRA and SIPC. Prudent Man Advisors provides investment advisory services to local government investment pools, local governments and other institutional clients. All other products and services are provided by PMA Financial Network, Inc. PMA Securities, Inc., Prudent Man Advisors, Inc. and PMA Financial Network, Inc. are under common ownership.

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

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For more information visit www.pmanetwork.com
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Total Portfolio Report CAR

As of: 10/31/18

PMA Financial Network, Inc.

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Naperville, Illinois 60563
Telephone . 630-657-6400
Facsimile . 630-718-8701

BURNSVILLE ISD 191 / 2015A BONDS

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Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$783.67	\$783.67	
SDA					Savings Deposit Account - ASSOCIATED BANK, NA	\$3,013,201.29	\$3,013,201.29	

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

Total Amount --> \$3,013,984.96 \$3,013,984.96

Time and Dollar Weighted Portfolio Yield: 2.050 %

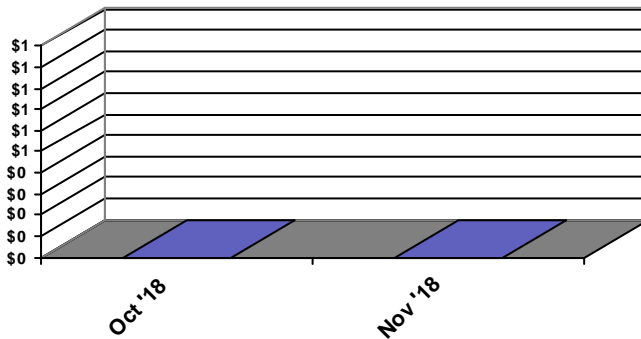
Weighted Average Portfolio Maturity: 1.00 Days

MM: 100.00%

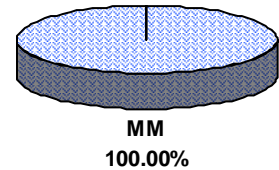
CD's: 0.00%

CP: 0.00%

SEC: 0.00%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type

October 2018

Wire Transfers

Date	From	To	Amount	For
100118	MSDLAF	Preferred One	276,237.13	Health Insurance
100118	MSDLAF	Internal Revenue Service	781,470.87	9/30/18 Payroll - Federal Taxes
100118	MSDLAF	State of Minnesota	139,384.24	9/30/18 Payroll - State Taxes
100118	MSDLAF	State of Minnesota	2,169.90	9/30/18 Payroll - Child Support
100118	MSDLAF	State of Minnesota	421.00	9/30/18 Payroll - Garnishment
100118	MSDLAF	PERA	120,464.75	9/30/18 Payroll - PERA
100118	MSDLAF	TRA	373,227.53	9/30/18 Payroll - TRA
100418	MSDLAF	Delta Dental	21,519.52	Dental Insurance
100518	MSDLAF	Corporate Health	31,310.20	Medical Claims
100518	MSDLAF	Corporate Health	15,329.47	Flex Claims
100918	MSDLAF	Preferred One	361,110.55	Health Insurance
101118	MSDLAF	Preferred One	111,322.50	Health Insurance
101118	MSDLAF	Delta Dental	11,835.13	Dental Insurance
101118	MSDLAF	First Bank & Trust	191,020.96	9/28/18 Payroll - TSA Wire
101218	MSDLAF	Corporate Health	5,052.83	Flex Claims
101218	MSDLAF	Corporate Health	10,690.35	Medical Claims
101518	MSDLAF	Preferred One	335,773.94	Health Insurance
101618	MSDLAF	State of Minnesota	847,635.90	10/15/18 Payroll - Federal Taxes
101618	MSDLAF	Internal Revenue Service	154,091.95	10/15/18 Payroll - State Taxes

101618	MSDLAF	Teacher's Federal Credit Union	39,065.95	10/15/18 Payroll - Teacher's Dues
101718	MSDLAF	Delta Dental	15,169.90	Dental Insurance
101718	MSDLAF	First Bank & Trust	194,749.32	10/15/18 Payroll - TSA Wire
101818	MSDLAF	State of Minnesota	2,169.90	10/15/18 Payroll - Child Support
101818	MSDLAF	State of Minnesota	474.00	10/15/18 Payroll - Garnishments
101818	MSDLAF	PERA	142,061.93	10/15/18 Payroll - PERA
101818	MSDLAF	TRA	413,152.07	10/15/18 Payroll - TRA
101918	MSDLAF	State of Minnesota	2,071.80	10/15/18 HCSP - Retirees and Retiree Rollover
102218	MSDLAF	Corporate Health	8,479.62	Medical Claims
102218	MSDLAF	Corporate Health	10,003.26	Flex Claims
102218	MSDLAF	Preferred One	262,242.90	Health Insurance
102418	MSDLAF	Delta Dental	16,217.75	Dental Insurance
102618	MSDLAF	Corporate Health	6,726.43	Medical Claims
102618	MSDLAF	Corporate Health	2,512.40	Flex Claims
102918	MSDLAF	Preferred One	314,824.30	Health Insurance

Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1020695		\$370.00	Oct 17, 2018	88888	9091	WALCHER, PAMELA J
1	1020696		\$60.17	Oct 17, 2018	88888	9239	OPATZ, LARRY
1	1020697		\$24.15	Oct 17, 2018	88888	9293	SCHROEDER, PATRICIA
1	1020698		\$265.90	Oct 17, 2018	88888	9298	ZUPKE, SAMUEL
1	1020699		\$35.00	Oct 17, 2018	88888	9629	MCKINNEY, MARGARET
1	1020700		\$85.57	Oct 17, 2018	88888	9670	ROBOLE, VICKI M
1	1020701		\$5.83	Oct 17, 2018	88888	13672	RINGGER, TRACY A
1	1020702		\$125.24	Oct 17, 2018	88888	15010	NELSON, KATIE L
1	1020703		\$65.56	Oct 17, 2018	88888	15386	ORLICH-SULLIVAN, MEGAN
1	1020704		\$35.00	Oct 17, 2018	88888	15697	OLSON, KIMBERLY LENORA
1	1020705		\$35.00	Oct 17, 2018	88888	15741	PHILLIPS, MARIA
1	1020706		\$10.90	Oct 17, 2018	88888	16066	REAGAN, KATHRYN M
1	1020707		\$37.06	Oct 17, 2018	88888	16501	NESS, KAREN M
1	1020708		\$38.84	Oct 17, 2018	88888	16999	CLANCY, CARISSA M
1	1020709		\$30.08	Oct 17, 2018	88888	17241	SCHRIVER, MARA C
1	1020710		\$12.32	Oct 17, 2018	88888	17719	NIERENGARTEN, BRIANNA L
1	1020711		\$45.34	Oct 17, 2018	88888	17898	SPONSEL, KAY
1	1020712		\$61.48	Oct 17, 2018	88888	18536	SPAULDING, SHEILA J
1	1020713		\$10.79	Oct 17, 2018	88888	18679	MEYER, JESSICA M
1	1020714		\$28.45	Oct 17, 2018	88888	18846	OTTO, CARON
1	1020715		\$88.62	Oct 17, 2018	88888	18893	PATRIE, ORION D
1	1020716		\$189.01	Oct 17, 2018	88888	19507	MITCHLER, JENNA G
1	1020717		\$54.55	Oct 17, 2018	88888	19577	NAVARRO, RACHEL
1	1020718		\$55.97	Oct 17, 2018	88888	7847	KOLSTAD, MICHELE M
1	1020719		\$8.18	Oct 17, 2018	88888	9829	BONNEVILLE, JON G
1	1020720		\$22.17	Oct 17,	88888	14183	BELLMONT, CHRISTOPHER

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
1	1020721		\$29.70	Oct 17, 2018	88888	14479	KIBLER, JEANNE
1	1020722		\$99.52	Oct 17, 2018	88888	14624	JORDAN, JOANNA
1	1020723		\$226.79	Oct 17, 2018	88888	14970	DEUTSCH, MATTHEW R
1	1020724		\$32.37	Oct 17, 2018	88888	15809	INSELMAN, SANDRA L
1	1020725		\$44.69	Oct 17, 2018	88888	16633	CLOUTIER, DANA M
1	1020726		\$20.17	Oct 17, 2018	88888	16823	BUNKERS, KATHLEEN K
1	1020727		\$11.12	Oct 17, 2018	88888	17156	BOMSTA, LYLE J
1	1020728		\$676.53	Oct 17, 2018	88888	17175	FUNSTON, KATHY L
1	1020729		\$68.67	Oct 17, 2018	88888	17283	ERBES, SARAH L
1	1020730		\$62.78	Oct 17, 2018	88888	17322	CZAPAR, KELLY N
1	1020731		\$32.21	Oct 17, 2018	88888	17563	BLACK, KRISTINE C
1	1020732		\$25.40	Oct 17, 2018	88888	17742	BUCK, REBECCA L
1	1020733		\$6.49	Oct 17, 2018	88888	17796	BLOMQUIST, STEPHANIE
1	1020734		\$72.98	Oct 17, 2018	88888	17796	BLOMQUIST, STEPHANIE
1	1020735		\$20.04	Oct 17, 2018	88888	17951	BARTLING, MEGHAN
1	1020736		\$6.81	Oct 17, 2018	88888	17981	BLOOD, KELSEY JO
1	1020737		\$50.96	Oct 17, 2018	88888	17981	BLOOD, KELSEY JO
1	1020738		\$102.08	Oct 17, 2018	88888	18668	ABDULLAHI, SACDIYO J
1	1020739		\$1,000.00	Oct 17, 2018	88888	18668	ABDULLAHI, SACDIYO J
1	1020740		\$5.94	Oct 17, 2018	88888	18951	CESARO-MOXLEY, RACHEL L
1	1020741		\$13.08	Oct 17, 2018	88888	18951	CESARO-MOXLEY, RACHEL L
1	1020742		\$102.19	Oct 17, 2018	88888	19158	EWERT, CASEY B
1	1020743		\$11.89	Oct 17, 2018	88888	19261	ATTANASIO, MEGAN
1	1020744		\$12.99	Oct 17, 2018	88888	19277	ANDERSON, LAURIE
1	1020745		\$15.57	Oct 17, 2018	88888	19277	ANDERSON, LAURIE

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1020746		\$88.95	Oct 17, 2018	88888	19277	ANDERSON, LAURIE
1	1020747		\$126.88	Oct 17, 2018	88888	19446	HOLLOWAY, ANDREA
1	1020748		\$501.36	Oct 24, 2018	88888	14970	DEUTSCH, MATTHEW R
1	1020749		\$150.00	Oct 24, 2018	88888	15983	BAGGOT, LYNN
1	1020750		\$49.65	Oct 24, 2018	88888	17435	LUND, ELLIOTT J
1	1020751		\$23.54	Oct 24, 2018	88888	17819	ABRAHAMSON, JONATHAN
1	1020752		\$50.04	Oct 24, 2018	88888	18043	AMOROSO, CYNTHIA
1	1020753		\$9.77	Oct 24, 2018	88888	18797	GOODBUFFALO, DOMINIC E
1	1020754		\$26.18	Oct 24, 2018	88888	19284	DERUSHA, JESSALYNN
1	1020755		\$31.28	Oct 24, 2018	88888	19322	KOSLOSKI, SCOTT
1	1020756		\$112.98	Oct 24, 2018	88888	19656	ENGBRETSON, LISA A
1	1020757		\$27.36	Oct 24, 2018	88888	10820	SHELDEN, JON
1	1020758		\$125.00	Oct 24, 2018	88888	10911	SILVERS, KATHRYN
1	1020759		\$211.80	Oct 24, 2018	88888	11689	TUSA, ANGELA M
1	1020760		\$40.00	Oct 24, 2018	88888	13426	MILINOVICH, CHRIS M
1	1020761		\$15.99	Oct 24, 2018	88888	13431	PAETZOLD, ROBERT JAMES
1	1020762		\$11.56	Oct 24, 2018	88888	13470	SMALLEY, AMY C
1	1020763		\$85.62	Oct 24, 2018	88888	16345	WALCZAK, CHERYL M
1	1020764		\$29.50	Oct 24, 2018	88888	18679	MEYER, JESSICA M
1	1020765		\$106.47	Oct 24, 2018	88888	18987	ROTTJAKOB, RONDA K
1	1020766		\$20.00	Oct 24, 2018	88888	19566	MORRIS, ALISON A
1	1020767		\$106.66	Oct 24, 2018	88888	19645	NAVA, BERENICE
1	1020768		\$63.87	Oct 30, 2018	88888	7269	BARTH, TAMI RAE
1	1020769		\$220.00	Oct 30, 2018	88888	9363	BIEN, BERNADETTE L
1	1020770		\$19.69	Oct 30, 2018	88888	11821	BLANDIN, MELISSA
1	1020771		\$47.39	Oct 30,	88888	11833	DOUGLAS, LORI

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
1	1020772		\$252.04	Oct 30, 2018	88888	14970	DEUTSCH, MATTHEW R
1	1020773		\$66.09	Oct 30, 2018	88888	14970	DEUTSCH, MATTHEW R
1	1020774		\$194.16	Oct 30, 2018	88888	17175	FUNSTON, KATHY L
1	1020775		\$19.00	Oct 30, 2018	88888	17175	FUNSTON, KATHY L
1	1020776		\$15.00	Oct 30, 2018	88888	17175	FUNSTON, KATHY L
1	1020777		\$6.00	Oct 30, 2018	88888	17175	FUNSTON, KATHY L
1	1020778		\$15.00	Oct 30, 2018	88888	17175	FUNSTON, KATHY L
1	1020779		\$5.45	Oct 30, 2018	88888	17764	COZAD, PATRICIA M
1	1020780		\$19.62	Oct 30, 2018	88888	17819	ABRAHAMSON, JONATHAN
1	1020781		\$19.97	Oct 30, 2018	88888	17904	ERICKSON, SHELLY L
1	1020782		\$400.00	Oct 30, 2018	88888	18043	AMOROSO, CYNTHIA
1	1020783		\$200.00	Oct 30, 2018	88888	18391	JOHNSON, DOUGLAS A
1	1020784		\$58.47	Oct 30, 2018	88888	8627	ORTH, STEVEN D. R.
1	1020785		\$150.00	Oct 30, 2018	88888	11320	WALDRON, RACHELLE
1	1020786		\$10.90	Oct 30, 2018	88888	13654	ROBB, BRADLEY E
1	1020787		\$131.89	Oct 30, 2018	88888	13692	NIEMIEC, ALICIA
1	1020788		\$295.88	Oct 30, 2018	88888	15750	SUTTER, LINDA
1	1020789		\$200.00	Oct 30, 2018	88888	16166	RIDER, LISA K
1	1020790		\$200.00	Oct 30, 2018	88888	17487	SOVINE, STACEY
1	1020791		\$200.00	Oct 30, 2018	88888	18215	WATKINS, DAVID
1	1020792		\$14.22	Oct 30, 2018	88888	18624	ROEHL, PETER A
1	1020793		\$200.00	Oct 30, 2018	88888	19154	PIKAL, ROBIN
1	1020794		\$11.00	Oct 30, 2018	88888	19368	RATHSABANDITH, TANYA
1	1020795		\$75.59	Nov 7, 2018	88888	7490	LEAKE, DONALD L
1	1020796		\$10.52	Nov 7, 2018	88888	8189	BRAUN, JEAN C
1	1020797		\$8.30	Nov 7, 2018	88888	9236	LIPPKA, JONALYN

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1020798		\$22.02	Nov 7, 2018	88888	9302	BOHR, JENNIFER L
1	1020799		\$2.95	Nov 7, 2018	88888	9829	BONNEVILLE, JON G
1	1020800		\$34.28	Nov 7, 2018	88888	12319	CIN, STEPHANIE P
1	1020801		\$54.00	Nov 7, 2018	88888	15074	CHAMERLIK, KAREN
1	1020802		\$12.54	Nov 7, 2018	88888	15682	GONZALEZ, MEGAN
1	1020803		\$121.48	Nov 7, 2018	88888	16451	LOPEZ, MARIA T
1	1020804		\$101.42	Nov 7, 2018	88888	16789	KRONABETTER, JULIE R
1	1020805		\$12.38	Nov 7, 2018	88888	18381	DEROUIN, JILL
1	1020806		\$7.88	Nov 7, 2018	88888	18797	GOODBUFFALO, DOMINIC E
1	1020807		\$56.19	Nov 7, 2018	88888	18797	GOODBUFFALO, DOMINIC E
1	1020808		\$20.44	Nov 7, 2018	88888	18990	FLIKEID, TASHA
1	1020809		\$46.48	Nov 7, 2018	88888	19539	DREY, WESLEY J
1	1020810		\$73.96	Nov 7, 2018	88888	19646	GAGE, LUCAS B
1	1020811		\$266.94	Nov 7, 2018	88888	4356	SIMON, GLENN D.
1	1020812		\$20.11	Nov 7, 2018	88888	7347	SMITH, KELLY L
1	1020813		\$20.66	Nov 7, 2018	88888	8281	PLASCHKO, MARY BETH
1	1020814		\$32.16	Nov 7, 2018	88888	9091	WALCHER, PAMELA J
1	1020815		\$115.50	Nov 7, 2018	88888	12283	NELSON, MICHELLE L
1	1020816		\$300.00	Nov 7, 2018	88888	12283	NELSON, MICHELLE L
1	1020817		\$28.64	Nov 7, 2018	88888	14779	ZAK, GLORIA
1	1020818		\$97.01	Nov 7, 2018	88888	15010	NELSON, KATIE L
1	1020819		\$30.79	Nov 7, 2018	88888	15398	SKOGLUND, ALLISON L
1	1020820		\$39.46	Nov 7, 2018	88888	17247	WOOD, KIMBERLY R
1	1020821		\$21.36	Nov 7, 2018	88888	17462	TINKLENBERG, AARON D
1	1020822		\$24.63	Nov 7, 2018	88888	17565	PETRI, KATHRYN E
1	1020823		\$9.59	Nov 7, 2018	88888	17719	NIERENGARTEN, BRIANNA L
1	1020824		\$11.55	Nov 7, 2018	88888	18924	SMITH, ASHLEY
1	1020825		\$91.67	Nov 7, 2018	88888	19217	SELLARS, JASON A
1	1020826		\$5.62	Nov 7, 2018	88888	19302	SCHROEDER, WENDY
1	1020827		\$170.00	Nov 7, 2018	88888	19486	OMEROVIC, AMRA
1	1020828		\$496.64	Nov 7, 2018	88888	19527	BOWEN, CASSANDRA J
1	1020829		\$48.40	Nov 14, 2018	88888	7269	BARTH, TAMI RAE
1	1020830		\$48.78	Nov 14, 2018	88888	7847	KOLSTAD, MICHELE M
1	1020831		\$301.74	Nov 14, 2018	88888	8297	GALLAND, JOHN
1	1020832		\$15.10	Nov 14, 2018	88888	11821	BLANDIN, MELISSA
1	1020833		\$44.69	Nov 14, 2018	88888	13495	BROWN, CHRISTOPHER M
1	1020834		\$32.37	Nov 14,	88888	14613	JOHNSON, RONNA E

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Check Register Report

Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
1	1020835		\$107.96	Nov 14, 2018	88888	14624	JORDAN, JOANNA
1	1020836		\$32.05	Nov 14, 2018	88888	14751	KELLER, KATIE
1	1020837		\$1,063.34	Nov 14, 2018	88888	14970	DEUTSCH, MATTHEW R
1	1020838		\$39.46	Nov 14, 2018	88888	15394	BEAULIEU, KOURTNEY A
1	1020839		\$17.00	Nov 14, 2018	88888	15809	INSELMAN, SANDRA L
1	1020840		\$170.00	Nov 14, 2018	88888	15983	BAGGOT, LYNN
1	1020841		\$66.71	Nov 14, 2018	88888	16004	JORGENSON, SHANNON E
1	1020842		\$27.74	Nov 14, 2018	88888	16823	BUNKERS, KATHLEEN K
1	1020843		\$8.45	Nov 14, 2018	88888	17156	BOMSTA, LYLE J
1	1020844		\$66.98	Nov 14, 2018	88888	17322	CZAPAR, KELLY N
1	1020845		\$7.00	Nov 14, 2018	88888	17742	BUCK, REBECCA L
1	1020846		\$104.71	Nov 14, 2018	88888	17807	ANDERSON, EMILY E
1	1020847		\$72.27	Nov 14, 2018	88888	17951	BARTLING, MEGHAN
1	1020848		\$402.09	Nov 14, 2018	88888	18410	JUNGERS, GAIL
1	1020849		\$73.09	Nov 14, 2018	88888	18691	GULDEN, JANET
1	1020850		\$33.98	Nov 14, 2018	88888	19137	BORMANN, MEGAN
1	1020851		\$17.48	Nov 14, 2018	88888	19139	HARROLD, EMMA
1	1020852		\$13.63	Nov 14, 2018	88888	19261	ATTANASIO, MEGAN
1	1020853		\$106.60	Nov 14, 2018	88888	19446	HOLLOWAY, ANDREA
1	1020854		\$37.37	Nov 14, 2018	88888	6874	STEAD, AMY JO
1	1020855		\$51.28	Nov 14, 2018	88888	7836	NANIA, PAULA A
1	1020856		\$117.72	Nov 14, 2018	88888	9670	ROBOLE, VICKI M
1	1020857		\$136.47	Nov 14, 2018	88888	10543	WURDEMAN, SCOTT
1	1020858		\$10.90	Nov 14, 2018	88888	10820	SHELDEN, JON
1	1020859		\$187.48	Nov 14, 2018	88888	12579	STARKEY, MICHELE M

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
1	1020860		\$5.45	Nov 14, 2018	88888	13654	ROBB, BRADLEY E
1	1020861		\$11.55	Nov 14, 2018	88888	14128	SIMPSON, LISA
1	1020862		\$40.51	Nov 14, 2018	88888	14130	MCCROSKEY, SHARI
1	1020863		\$69.87	Nov 14, 2018	88888	15112	NELSON, TARA A
1	1020864		\$28.45	Nov 14, 2018	88888	15700	REID, LISA M
1	1020865		\$18.60	Nov 14, 2018	88888	16669	PETTINELLI, STEPHEN M
1	1020866		\$20.17	Nov 14, 2018	88888	17169	VAUGHT, ELIZABETH C
1	1020867		\$21.75	Nov 14, 2018	88888	17183	VOIGT, PAMELA M
1	1020868		\$32.70	Nov 14, 2018	88888	17547	MERKEL, SARA A
1	1020869		\$21.26	Nov 14, 2018	88888	17565	PETRI, KATHRYN E
1	1020870		\$444.99	Nov 14, 2018	88888	18037	PARKINSON, JACQUELYN R
1	1020871		\$31.00	Nov 14, 2018	88888	18071	MCPARLAND, SHANNON
1	1020872		\$624.34	Nov 14, 2018	88888	18090	SALMELA, KATHRYN
1	1020873		\$62.35	Nov 14, 2018	88888	18536	SPAULDING, SHEILA J
1	1020874		\$16.73	Nov 14, 2018	88888	18846	OTTO, CARON
1	1020875		\$26.27	Nov 14, 2018	88888	18849	PETERSEN, HOLLY M
1	1020876		\$447.23	Nov 14, 2018	88888	19217	SELLARS, JASON A
1	1020877		\$613.97	Nov 14, 2018	88888	19507	MITCHLER, JENNA G
Check Count	183	Grand Total	\$17,981.17				

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461393	Clear	\$480.00	Oct 17, 2018	28551	0	ADVANCED IMAGING SOLUTIONS
4	461394	Clear	\$442.75	Oct 17, 2018	00428	0	ARAMARK
4	461395	Clear	\$855.52	Oct 17, 2018	28540	0	CORE BEVERAGE
4	461396	Clear	\$4,433.94	Oct 17, 2018	28385	0	CYPRUS CLASSICAL ACADEMY
4	461397	Clear	\$78,923.34	Oct 17, 2018	00809	0	DAKOTA ELECTRIC ASSOCIATION
4	461398	Clear	\$1,029.00	Oct 17, 2018	09837	2	DEPARTMENT OF HUMAN SERVICES
4	461399	Clear	\$185.00	Oct 17, 2018	29872	0	DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT
4	461400		\$123.00	Oct 17, 2018	28531	0	EDUCATION MINNESOTA
4	461401	Clear	\$4,000.00	Oct 17, 2018	27889	0	FIRST
4	461402		\$190.43	Oct 17, 2018	28202	0	FOUNDATION 191
4	461403	Clear	\$169.61	Oct 17, 2018	00016	2448	FRANSEN, ANGELA
4	461404	Clear	\$130.00	Oct 17, 2018	27604	0	GREAT LAKES HIGHER EDUCATION CORPORATION
4	461405	Clear	\$538.00	Oct 17, 2018	20324	1	GURSTEL LAW FIRM, P.C.
4	461406	Clear	\$350.00	Oct 17, 2018	29529	0	JH POOL CONSULTING, INC.
4	461407	Clear	\$371.00	Oct 17, 2018	28572	0	JOJO'S RISE AND WINE
4	461408	Clear	\$21.50	Oct 17, 2018	08356	1	KENNEDY & GRAVEN, CHARTERED
4	461409	Clear	\$70.40	Oct 17, 2018	00000	8283	KNOKE, BARB
4	461410	Clear	\$110.00	Oct 17, 2018	29899	0	KORPI, CYNTHIA
4	461411	Clear	\$1,142.82	Oct 17, 2018	02196	0	MACKIN EDUCATIONAL RESOURCES
4	461412	Clear	\$220.00	Oct 17, 2018	08865	21	METRO ECSU
4	461413	Clear	\$640.57	Oct 17, 2018	23914	0	MIDWEST VENDING
4	461414	Clear	\$300.00	Oct 17, 2018	22324	0	MULTILINGUAL WORD, INC.
4	461415	Clear	\$16.79	Oct 17, 2018	27563	1	NORTH AMERICAN BANKING COMPANY
4	461416	Clear	\$180.00	Oct 17, 2018	24879	0	PEREZ, MELISSA M.
4	461417	Clear	\$562.00	Oct 17, 2018	00488	0	REGION 3AA
4	461418	Clear	\$3,940.00	Oct 17,	29754	0	REGION V COMPUTER SERVICES

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461419		\$354.00	Oct 17, 2018	28277	0	ROBERT J. BRUNO, LTD
4	461420		\$30.00	Oct 17, 2018	08220	0	ROCHESTER MAYO HIGH SCHOOL
4	461421	Clear	\$1,700.00	Oct 17, 2018	29575	0	SKOW, KAREN
4	461422	Clear	\$243.95	Oct 17, 2018	29900	0	SMART CARE EQUIPMENT SOLUTIONS
4	461423	Clear	\$150.00	Oct 17, 2018	07091	4	ST CLOUD STATE UNIVERSITY
4	461424	Clear	\$3,953.13	Oct 17, 2018	24346	0	STRATEGIC BEHAVIORAL SOLUTIONS
4	461425		\$14.10	Oct 17, 2018	00001	1834	STUEVEN, CHRISTOPHER
4	461426	Clear	\$1,800.00	Oct 17, 2018	29848	0	THE ANTON GROUP LLC
4	461427	Clear	\$309.71	Oct 17, 2018	25854	1	TRIMARK
4	461428	Clear	\$10.46	Oct 17, 2018	04172	0	UNITED PARCEL SERVICE
4	461429	Clear	\$42,442.44	Oct 17, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461430	Unissued	\$0.00	Oct 17, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461431	Unissued	\$0.00	Oct 17, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461432	Clear	\$165.00	Oct 17, 2018	02813	8	US DEPARTMENT OF EDUCATION
4	461433	Clear	\$357.97	Oct 17, 2018	04417	1	US FOODS INC
4	461434	Clear	\$249.00	Oct 19, 2018	29771	0	AMERICAN MAILING MACHINES
4	461435		\$50.00	Oct 19, 2018	29901	0	BOLTEN, NOAH
4	461436	Clear	\$3,884.55	Oct 19, 2018	06231	0	CONSOLIDATED COMMUNICATIONS
4	461437	Clear	\$729.22	Oct 19, 2018	01390	0	INTERMEDIATE SCHOOL DISTRICT 287
4	461438	Clear	\$60.00	Oct 19, 2018	24542	0	JAMA, SAFIYO
4	461439		\$16.50	Oct 19, 2018	00016	2665	KEEZER, JODY
4	461440	Clear	\$22.00	Oct 19, 2018	00001	1835	LEWIS, CHARLA
4	461441	Clear	\$3,806.17	Oct 19, 2018	28612	0	MASTER AUTOMOTIVE TIRE & QUICK LUBE
4	461442	Clear	\$275.00	Oct 19, 2018	06098	1	MN STATE BAR ASSOCIATION
4	461443	Clear	\$237.00	Oct 19, 2018	07039	0	NASP PUBLICATIONS

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461444		\$250.80	Oct 19, 2018	03858	3	NATIONAL GEOGRAPHIC EXPLORER
4	461445	Clear	\$4,939.00	Oct 19, 2018	24335	1	NEW DOMINION SCHOOL
4	461446	Clear	\$1,674.30	Oct 19, 2018	02440	0	NORTHEAST METRO INTERMEDIATE DIST. 916
4	461447	Clear	\$300.00	Oct 19, 2018	24879	0	PEREZ, MELISSA M.
4	461448	Clear	\$2,665.53	Oct 19, 2018	20099	2	RELIASTAR LIFE INSURANCE COMPANY
4	461449		\$2,732.30	Oct 19, 2018	20099	3	RELIASTAR LIFE INSURANCE COMPANY
4	461450	Clear	\$1,618.86	Oct 19, 2018	20099	4	RELIASTAR LIFE INSURANCE COMPANY
4	461451	Clear	\$495.00	Oct 19, 2018	29837	0	RODENBURG LAW FIRM
4	461452	Clear	\$742,762.63	Oct 19, 2018	09331	0	SCHMITTY & SONS SCHOOL BUSES, INC.
4	461453	Clear	\$544.50	Oct 19, 2018	03196	6	SCHOLASTIC INC.
4	461454	Clear	\$3,389.20	Oct 19, 2018	28502	0	THE MCDOWELL AGENCY, INC.
4	461455	Clear	\$26,842.99	Oct 19, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461456	Unissued	\$0.00	Oct 19, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461457	Unissued	\$0.00	Oct 19, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461458	Clear	\$322.00	Oct 23, 2018	00111	1	ACT, INC
4	461459	Clear	\$240.00	Oct 23, 2018	28551	0	ADVANCED IMAGING SOLUTIONS
4	461460	Clear	\$130.47	Oct 23, 2018	22956	1	AMAZON CAPITAL SERVICES
4	461461	Clear	\$110.00	Oct 23, 2018	00016	3385	BERC, ELIZABETH
4	461462	Clear	\$2,279.01	Oct 23, 2018	02519	0	CENTERPOINT ENERGY
4	461463	Clear	\$266.50	Oct 23, 2018	00502	0	CORNERSTONE COPY CENTER
4	461464		\$833.33	Oct 23, 2018	22061	1	DISTRIBUTED WEBSITE CORPORATION
4	461465		\$129.00	Oct 23, 2018	00001	1801	GJEVRE, ANN
4	461466	Clear	\$395.00	Oct 23, 2018	29729	0	GREATAMERICA FINANCIAL SERVICES
4	461467		\$90.00	Oct 23, 2018	26466	0	MN HIGHWAY SAFETY & RESEARCH CENTER
4	461468		\$540.00	Oct 23, 2018	24879	0	PEREZ, MELISSA M.
4	461469	Clear	\$170.72	Oct 23,	24681	0	PROFESSIONAL WIRELESS

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			COMMUNICATIONS
4	461470	Clear	\$25.00	Oct 23, 2018	08798	12	REGENTS OF THE UNIVERSITY OF MINNESOTA
4	461471	Clear	\$64.00	Oct 23, 2018	08790	0	RELIABLE MEDICAL SUPPLY INC
4	461472	Clear	\$652.85	Oct 23, 2018	03532	2	SCHMITT MUSIC
4	461473	Clear	\$317.53	Oct 23, 2018	03196	6	SCHOLASTIC INC.
4	461474	Clear	\$510.00	Oct 23, 2018	29575	0	SKOW, KAREN
4	461475	Clear	\$657.82	Oct 23, 2018	04417	1	US FOODS INC
4	461476		\$154.50	Oct 26, 2018	02623	1	ACCO BRANDS USA LLC
4	461477	Clear	\$1,105.30	Oct 26, 2018	28551	0	ADVANCED IMAGING SOLUTIONS
4	461478	Clear	\$193.50	Oct 26, 2018	06215	0	AIRPORT TAXI, INC.
4	461479		\$60.00	Oct 26, 2018	23909	0	ALEMENY-JONES, AUREA
4	461480		\$1,402.58	Oct 26, 2018	29704	0	ANCHOR SOLAR INVESTMENTS, LLC
4	461481		\$48.00	Oct 26, 2018	04895	0	ASSOCIATION OF CLERICAL EMPLOYEES
4	461482		\$1,000.00	Oct 26, 2018	07129	3	AUGSBURG UNIVERSITY
4	461483	Clear	\$67.00	Oct 26, 2018	27373	0	AYENI, PHILIP
4	461484		\$300.00	Oct 26, 2018	01740	0	BHS ALPINE SKI TEAM BOOSTER
4	461485		\$67.00	Oct 26, 2018	29566	0	BROTHERTON, JAMES CARROLL JR
4	461486		\$52.00	Oct 26, 2018	29904	0	BROWNE, JHAIQUAN
4	461487		\$1,824.00	Oct 26, 2018	29905	0	BURLINGTON ENGLISH, INC.
4	461488	Clear	\$150.00	Oct 26, 2018	00673	0	BURNSVILLE, CITY OF
4	461489		\$5,734.07	Oct 26, 2018	02519	0	CENTERPOINT ENERGY
4	461490		\$320.00	Oct 26, 2018	07014	0	CHASKA HIGH SCHOOL
4	461491		\$67.00	Oct 26, 2018	29865	0	CHURCHILL, ADAM
4	461492		\$248.00	Oct 26, 2018	27899	0	COONCE, PERRY
4	461493		\$186.00	Oct 26, 2018	00502	0	CORNERSTONE COPY CENTER
4	461494		\$10.00	Oct 26, 2018	00016	3386	CROMIE, ALISON

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461495		\$27.65	Oct 26, 2018	00001	1171	DUFAULT, WILLIAM
4	461496		\$144.00	Oct 26, 2018	25222	0	EAGAN ROTARY CLUB
4	461497		\$79.20	Oct 26, 2018	09272	2	ECM PUBLISHERS, INC.
4	461498	Clear	\$87.00	Oct 26, 2018	28200	0	FANCHER, JAMES JR
4	461499		\$211.03	Oct 26, 2018	01463	0	FEDEX
4	461500		\$67.00	Oct 26, 2018	29908	0	GOTHMANN, AARON
4	461501	Clear	\$67.00	Oct 26, 2018	01450	0	GOTHMANN, TOM
4	461502		\$53.00	Oct 26, 2018	00016	3387	GREEN, JIM
4	461503	Clear	\$295.00	Oct 26, 2018	29903	0	HALLS OF MAGIC, INC.
4	461504	Clear	\$87.00	Oct 26, 2018	04713	0	HARDY, RICHARD
4	461505	Clear	\$1,534.33	Oct 26, 2018	07139	0	HASTINGS BUS COMPANY
4	461506		\$6,000.00	Oct 26, 2018	29746	1	HEARTLAND PAYMENT SYSTEMS
4	461507		\$1,667.50	Oct 26, 2018	00906	5	ISD 917-FUND CHEF
4	461508		\$19.00	Oct 26, 2018	00000	4682	KALKMAN, MARY
4	461509	Clear	\$347.00	Oct 26, 2018	08356	1	KENNEDY & GRAVEN, CHARTERED
4	461510		\$93.00	Oct 26, 2018	00000	6314	KNAPP, LYNN
4	461511		\$38.00	Oct 26, 2018	00000	7369	KOEHLER, CINDY
4	461512	Clear	\$10,848.33	Oct 26, 2018	02102	0	KRAUS-ANDERSON INS. AGENCY, INC.
4	461513	Clear	\$36.50	Oct 26, 2018	00001	1836	KURTZHALS, NAOMI
4	461514		\$125.00	Oct 26, 2018	02673	10	LAKEVILLE SOUTH HIGH SCHOOL
4	461515		\$144.00	Oct 26, 2018	21553	4	LIFETIME FITNESS - BLOOMINGTON SOUTH
4	461516		\$115.00	Oct 26, 2018	27404	0	LORENSON, DEB
4	461517		\$67.00	Oct 26, 2018	28591	0	LUBOW, SCOTT
4	461518		\$87.00	Oct 26, 2018	29288	0	MADDIO, MICHAEL
4	461519		\$115.00	Oct 26, 2018	08984	0	MADER, MARIA
4	461520		\$87.00	Oct 26,	22980	0	MANN, KEVIN

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461521		\$952.79	Oct 26, 2018	03029	1	MINNESOTA ENERGY RESOURCES
4	461522	Clear	\$1,025.00	Oct 26, 2018	02540	0	MN SCHOOL BOARDS ASSOCIATION (MSBA)
4	461523	Clear	\$626.00	Oct 26, 2018	21021	0	NORTHERN STAR COUNCIL/BSA
4	461524		\$67.00	Oct 26, 2018	04870	0	OELFKE, MARK
4	461525	Clear	\$115.00	Oct 26, 2018	29572	0	OLERUD, JODY
4	461526		\$101.00	Oct 26, 2018	29906	0	OLINGER, CHRISTOPHER KYLE II
4	461527	Clear	\$67.00	Oct 26, 2018	25059	0	OLSON, THOR
4	461528		\$115.00	Oct 26, 2018	25811	0	PEARSON, LANE
4	461529		\$57.00	Oct 26, 2018	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	461530		\$28.00	Oct 26, 2018	24679	0	SCHALLER, WES
4	461531		\$248.00	Oct 26, 2018	29907	0	STOEKLEN, BROOKE
4	461532		\$79,347.95	Oct 26, 2018	29847	0	TEACHERS ON CALL
4	461533	Clear	\$138.25	Oct 26, 2018	28502	0	THE MCDOWELL AGENCY, INC.
4	461534		\$660.00	Oct 26, 2018	28298	0	US HEALTH WORKS MEDICAL GRP MN, PC
4	461535		\$67.00	Oct 26, 2018	26210	0	VANDERVEREN, BRADLEY
4	461536		\$87.00	Oct 26, 2018	08731	0	WARD, DENNIS
4	461537		\$475.00	Oct 30, 2018	27125	0	ALLEN, DARIEL J.
4	461538		\$290.00	Oct 30, 2018	09426	0	ARNESON, AL
4	461539		\$55.93	Oct 30, 2018	00386	1	BARNES & NOBLE, INC.
4	461540		\$1,238.40	Oct 30, 2018	29462	2	CONQUER NINJA ATHLETICS
4	461541		\$505.20	Oct 30, 2018	00502	0	CORNERSTONE COPY CENTER
4	461542		\$108.90	Oct 30, 2018	09272	2	ECM PUBLISHERS, INC.
4	461543		\$1,798.35	Oct 30, 2018	28651	0	FOOD GROUP
4	461544		\$300.00	Oct 30, 2018	24432	0	I GOT SKILLS
4	461545		\$2,159.85	Oct 30, 2018	01390	0	INTERMEDIATE SCHOOL DISTRICT 287

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461546		\$31.95	Oct 30, 2018	28748	0	LAMPRECHT, JOHN
4	461547		\$240.00	Oct 30, 2018	25512	0	MAYER ARTS, INC.
4	461548		\$462.00	Oct 30, 2018	24921	0	MECA SPORTSWEAR
4	461549		\$1,835.00	Oct 30, 2018	09621	4	MN PERCUSSION ASSOCIATION
4	461550		\$70.00	Oct 30, 2018	22324	0	MULTILINGUAL WORD, INC.
4	461551		\$599.97	Oct 30, 2018	21571	0	PESI
4	461552		\$5,098.00	Oct 30, 2018	00488	0	REGION 3AA
4	461553		\$888.00	Oct 30, 2018	04555	1	REGION 6AA
4	461554		\$268.80	Oct 30, 2018	28168	0	ROARK, RICHARD JEFFREY
4	461555		\$110.00	Oct 30, 2018	03532	2	SCHMITT MUSIC
4	461556		\$327.00	Oct 30, 2018	03196	3	SCHOLASTIC INC.
4	461557		\$93.12	Oct 30, 2018	25097	1	SCHOOL SPECIALTY INC
4	461558		\$1,812.69	Oct 30, 2018	03609	0	SCIENCE MUSEUM OF MINN.
4	461559		\$10.05	Oct 30, 2018	00016	3232	STOUT, JEANA
4	461560		\$123.75	Oct 30, 2018	00497	6	TIME FOR KIDS
4	461561		\$1,742.00	Oct 30, 2018	28417	0	UNIVERSAL ATHLETIC SERVICE INC.
4	461562		\$29,674.21	Oct 30, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461563	Unissued	\$0.00	Oct 30, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461564		\$28.77	Oct 30, 2018	04417	1	US FOODS INC
4	461565		\$2,828.29	Nov 1, 2018	29434	0	ACER SERVICE CORPORATION
4	461566		\$9,303.93	Nov 1, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461567	Unissued	\$0.00	Nov 1, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461568	Unissued	\$0.00	Nov 1, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461569	Unissued	\$0.00	Nov 1, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461570	Unissued	\$0.00	Nov 1, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461571	Unissued	\$0.00	Nov 1,	28147	1	AGROPUR INC. DIVISION NATREL USA

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461572	Unissued	\$0.00	Nov 1, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461573		\$57.96	Nov 1, 2018	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	461574		\$425.00	Nov 1, 2018	00106	0	AQUA ENGINEERING, INC.
4	461575		\$10,109.15	Nov 1, 2018	00477	0	BIX PRODUCE COMPANY
4	461576	Unissued	\$0.00	Nov 1, 2018	00477	0	BIX PRODUCE COMPANY
4	461577	Unissued	\$0.00	Nov 1, 2018	00477	0	BIX PRODUCE COMPANY
4	461578	Unissued	\$0.00	Nov 1, 2018	00477	0	BIX PRODUCE COMPANY
4	461579		\$3,902.12	Nov 1, 2018	26720	0	BLUE BELL ENTERPRISES, INC.
4	461580		\$88.16	Nov 1, 2018	00483	0	CASSIDY-TRICKER INDUSTRIAL SALES, INC.
4	461581		\$24,196.60	Nov 1, 2018	24466	1	CENTER FOR THE COLLABORATIVE CLASSROOM
4	461582		\$1,780.03	Nov 1, 2018	27279	1	COLE PAPERS INC.
4	461583		\$200.04	Nov 1, 2018	00552	1	CONNEY SAFETY PRODUCTS
4	461584		\$40,540.62	Nov 1, 2018	23509	0	COOL AIR MECHANICAL, INC.
4	461585		\$28.66	Nov 1, 2018	29846	0	COTTENS' INC.
4	461586		\$42.12	Nov 1, 2018	00647	0	CROWN RENTAL, INC.
4	461587		\$13,360.00	Nov 1, 2018	04186	1	DALCO
4	461588	Unissued	\$0.00	Nov 1, 2018	04186	1	DALCO
4	461589	Unissued	\$0.00	Nov 1, 2018	04186	1	DALCO
4	461590		\$4,150.63	Nov 1, 2018	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	461591	Unissued	\$0.00	Nov 1, 2018	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	461592		\$662.80	Nov 1, 2018	01064	2	EARL F. ANDERSEN
4	461593		\$6,032.17	Nov 1, 2018	08846	2	ECOLAB
4	461594		\$59.32	Nov 1, 2018	08698	1	FERGUSON ENTERPRISES # 1657
4	461595		\$216.80	Nov 1, 2018	24032	0	GAME TIME INC
4	461596		\$2,091.75	Nov 1, 2018	01458	1	GOPHER

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461597		\$2,762.46	Nov 1, 2018	04387	1	GRAINGER
4	461598	Unissued	\$0.00	Nov 1, 2018	04387	1	GRAINGER
4	461599	Unissued	\$0.00	Nov 1, 2018	04387	1	GRAINGER
4	461600		\$181.65	Nov 1, 2018	01478	1	GRAYBAR ELECTRIC COMPANY, INC.
4	461601		\$3,700.00	Nov 1, 2018	01641	0	H&B SPECIALIZED PRODUCTS, INC.
4	461602		\$36.75	Nov 1, 2018	24154	1	HEALTH COUNSELING SERVICES, LLC
4	461603		\$5,395.50	Nov 1, 2018	01436	2	HEINEMANN EDUCATIONAL BOOKS
4	461604		\$5,108.25	Nov 1, 2018	29853	1	HELENA AGRI-ENTERPRISES, LLC
4	461605		\$2,053.91	Nov 1, 2018	09046	0	HI TECH REFRIGERATION, INC
4	461606		\$5,074.01	Nov 1, 2018	26668	1	HM RECEIVABLES CO LLC
4	461607		\$16,884.41	Nov 1, 2018	03587	1	JOHNSON CONTROLS FIRE PROTECTION LP
4	461608		\$15,453.00	Nov 1, 2018	28688	0	K12 TRANSPORTATION MANAGEMENT SERVICES, INC.
4	461609		\$5,575.00	Nov 1, 2018	24803	1	L&M BOILER SYSTEMS, INC.
4	461610		\$2,011.00	Nov 1, 2018	26151	0	LIGHTSPEED TECHNOLOGIES, INC.
4	461611		\$13,817.20	Nov 1, 2018	28793	1	MANSFIELD OIL COMPANY
4	461612		\$828.81	Nov 1, 2018	28612	0	MASTER AUTOMOTIVE TIRE & QUICK LUBE
4	461613		\$648.97	Nov 1, 2018	04333	1	MEDCO SUPPLY COMPANY
4	461614		\$909.00	Nov 1, 2018	27063	0	MIDWEST BLINDS
4	461615		\$850.00	Nov 1, 2018	25369	0	MIDWEST PLAYGROUND CONTRACTORS INC
4	461616		\$4,260.00	Nov 1, 2018	22012	0	MIDWEST PLAYSAPES INC
4	461617		\$90.00	Nov 1, 2018	07752	0	MILLER ELECTRIC, INC.
4	461618		\$1,790.00	Nov 1, 2018	09509	0	MINITEX
4	461619		\$700.00	Nov 1, 2018	28341	0	MINNESOTA ROADWAYS CO.
4	461620		\$40.00	Nov 1, 2018	08014	0	MN ASSOC OF SECRETARIES TO THE PRINCIPA(MASP)
4	461621		\$3,193.21	Nov 1, 2018	25372	4	NCS PEARSON INC
4	461622		\$5,547.08	Nov 1,	20320	0	NORTHERN AIR CORPORATION (NAC)

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461623		\$1,759.87	Nov 1, 2018	06477	0	OFFICE OF MN IT SERVICES
4	461624		\$9,131.33	Nov 1, 2018	28785	1	PRODOCON, INC
4	461625		\$228,077.08	Nov 1, 2018	29749	0	RAK CONSTRUCTION, INC.
4	461626		\$40.00	Nov 1, 2018	28528	0	ROCK HARD LANDSCAPE SUPPLY
4	461627		\$3,807.71	Nov 1, 2018	23241	0	RYAN MECHANICAL, INC.
4	461628		\$8,176.00	Nov 1, 2018	03532	2	SCHMITT MUSIC
4	461629		\$44.12	Nov 1, 2018	03472	2	SHIFFLER EQUIPMENT SALES INC
4	461630		\$755.82	Nov 1, 2018	02217	1	SIEMENS INDUSTRY, INC.
4	461631		\$345.42	Nov 1, 2018	03553	0	SOUTHPAW ENTERPRISES, INC.
4	461632		\$641.34	Nov 1, 2018	03689	0	STATE SUPPLY CO., INC.
4	461633		\$584.22	Nov 1, 2018	03658	0	SUBSCRIPTION SERVICES OF AMERICA INC.
4	461634		\$277.50	Nov 1, 2018	23998	2	SUMMIT COMMERCIAL FACILITIES GROUP
4	461635		\$477.95	Nov 1, 2018	04308	0	SUPER DUPER SCHOOL CO.
4	461636		\$53.40	Nov 1, 2018	00826	1	TIERNEY BROTHERS, INC.
4	461637		\$11,302.83	Nov 1, 2018	03802	0	TRIO SUPPLY
4	461638	Unissued	\$0.00	Nov 1, 2018	03802	0	TRIO SUPPLY
4	461639	Unissued	\$0.00	Nov 1, 2018	03802	0	TRIO SUPPLY
4	461640		\$74.26	Nov 1, 2018	04243	1	VIKING ELECTRIC SUPPLY, INC.
4	461641		\$6,365.00	Nov 1, 2018	04306	0	W.E. NEAL SLATE CO.
4	461642		\$15,904.86	Nov 2, 2018	28551	0	ADVANCED IMAGING SOLUTIONS
4	461643		\$26,320.00	Nov 2, 2018	28551	1	ADVANCED IMAGING SOLUTIONS
4	461644		\$60.00	Nov 2, 2018	29909	0	AFRAH, AMINA
4	461645		\$100.00	Nov 2, 2018	29913	0	BARBARA BRODSHO, LLC
4	461646		\$1,901.66	Nov 2, 2018	00386	1	BARNES & NOBLE, INC.
4	461647		\$1,490.00	Nov 2, 2018	09991	0	BURNSVILLE ASSOCIATION OF EDUCATIONAL ASSTS

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461648		\$1,350.00	Nov 2, 2018	00673	0	BURNSVILLE, CITY OF
4	461649		\$773.40	Nov 2, 2018	29243	0	CARLSON, GERRI
4	461650		\$147.50	Nov 2, 2018	24393	0	CASTELLANO, FAYE
4	461651		\$300.00	Nov 2, 2018	28401	0	CHOY, KEREN
4	461652		\$322.50	Nov 2, 2018	25919	0	CORDOVA, LETICIA
4	461653		\$185.00	Nov 2, 2018	29872	0	DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT
4	461654		\$360.00	Nov 2, 2018	20524	0	DEWALD, RINA C.
4	461655		\$345.00	Nov 2, 2018	27732	0	DIALOG ONE LLC
4	461656		\$123.00	Nov 2, 2018	28531	0	EDUCATION MINNESOTA
4	461657		\$457.20	Nov 2, 2018	26262	1	EDUCATORS BENEFIT CONSULTANTS, LLC
4	461658		\$781.25	Nov 2, 2018	04416	0	FAIRVIEW
4	461659		\$190.43	Nov 2, 2018	28202	0	FOUNDATION 191
4	461660		\$52.00	Nov 2, 2018	29910	0	GATELEY, DYLAN
4	461661		\$130.00	Nov 2, 2018	27604	0	GREAT LAKES HIGHER EDUCATION CORPORATION
4	461662		\$224.00	Nov 2, 2018	29911	0	HOLMEN, ORRIE JOCK
4	461663		\$325.00	Nov 2, 2018	29912	0	MERRY, VANESSA
4	461664		\$1,327.50	Nov 2, 2018	24523	0	MIDWEST LANGUAGE BANC, INC.
4	461665		\$4,780.00	Nov 2, 2018	09509	0	MINITEX
4	461666		\$135.00	Nov 2, 2018	29825	0	MINUTEMAN PRESS
4	461667		\$11,920.00	Nov 2, 2018	08543	9	MN DEPT OF HEALTH
4	461668	Unissued	\$0.00	Nov 2, 2018	08543	9	MN DEPT OF HEALTH
4	461669		\$80.00	Nov 2, 2018	08769	0	NCPERS MINNESOTA
4	461670		\$135.00	Nov 2, 2018	29813	0	OVERBO, ELIZABETH
4	461671		\$780.00	Nov 2, 2018	24879	0	PEREZ, MELISSA M.
4	461672		\$200.00	Nov 2, 2018	24359	0	PLAINVIEW ELGIN MILVILLE HIGH SCHOOL
4	461673		\$700.70	Nov 2,	29413	1	QIVITALITY, LLC

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461674		\$280.00	Nov 2, 2018	28277	0	ROBERT J. BRUNO, LTD
4	461675		\$235.00	Nov 2, 2018	29837	0	RODENBURG LAW FIRM
4	461676		\$253.75	Nov 2, 2018	25562	0	SACHS, ALICE
4	461677		\$7,395.01	Nov 2, 2018	07382	0	SCHOOL SERVICES EMPLOYEES LOCAL 284
4	461678		\$553.40	Nov 2, 2018	28183	0	SECOND HARVEST HEARTLAND
4	461679		\$651.00	Nov 2, 2018	27465	0	SUMMER, JULIE ANNA
4	461680		\$60.00	Nov 2, 2018	24968	0	TRANG, KRISTINE
4	461681		\$31.56	Nov 2, 2018	21190	0	TROUSIL, WANDA
4	461682		\$195.00	Nov 2, 2018	29914	0	UNIVERSITY OF SIOUX FALLS
4	461683		\$38,629.14	Nov 2, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461684	Unissued	\$0.00	Nov 2, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461685	Unissued	\$0.00	Nov 2, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461686		\$71.00	Nov 2, 2018	02813	8	US DEPARTMENT OF EDUCATION
4	461687		\$60.00	Nov 2, 2018	25560	0	WARSAME, KADRA
4	461688		\$14.31	Nov 2, 2018	02776	0	XCEL ENERGY
4	461689		\$1,636.94	Nov 2, 2018	04484	1	ZANER-BLOSER
4	461690		\$26,631.20	Nov 2, 2018	24274	1	INNOVATIVE OFFICE SOLUTIONS, LLC
4	461691		\$180.00	Nov 2, 2018	24542	0	JAMA, SAFIYO
4	461692		\$76.00	Nov 2, 2018	08356	1	KENNEDY & GRAVEN, CHARTERED
4	461693		\$601.46	Nov 6, 2018	01982	0	ADHESIVE LABEL
4	461694		\$837.38	Nov 6, 2018	28551	0	ADVANCED IMAGING SOLUTIONS
4	461695		\$1,614.65	Nov 6, 2018	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	461696		\$89.00	Nov 6, 2018	29210	0	APPLE VALLEY MEDICAL CLINIC, LTD
4	461697		\$48.00	Nov 6, 2018	04895	0	ASSOCIATION OF CLERICAL EMPLOYEES
4	461698		\$19,164.93	Nov 6, 2018	04226	0	BURNSVILLE, CITY OF

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461699	Unissued	\$0.00	Nov 6, 2018	04226	0	BURNSVILLE, CITY OF
4	461700		\$1,018.50	Nov 6, 2018	24487	0	CADE, STEPHANIE
4	461701		\$5,000.00	Nov 6, 2018	27322	0	CLIFTONLARSONALLEN, LLP
4	461702		\$11,103.54	Nov 6, 2018	00641	0	DICK'S/LAKEVILLE SANITATION, INC.
4	461703		\$950.40	Nov 6, 2018	09272	2	ECM PUBLISHERS, INC.
4	461704		\$665.55	Nov 6, 2018	26262	1	EDUCATORS BENEFIT CONSULTANTS, LLC
4	461705		\$50.00	Nov 6, 2018	29910	0	GATELEY, DYLAN
4	461706		\$331.90	Nov 6, 2018	16514	0	GRAFF, SALLY M
4	461707		\$52.00	Nov 6, 2018	28568	0	KLEIST, DOUGLAS
4	461708		\$1,440.69	Nov 6, 2018	08682	2	LIFETOUCH
4	461709		\$69.00	Nov 6, 2018	08647	0	MARSHALL, JAMES
4	461710		\$76,424.80	Nov 6, 2018	06559	1	MATRIX COMMUNICATIONS, INC.
4	461711		\$325.00	Nov 6, 2018	27735	0	MN JUNIOR HIGH SCHOOL MATHEMATICS LEAGUE
4	461712		\$5,980.15	Nov 6, 2018	29793	1	PLANSOURCE
4	461713		\$69.00	Nov 6, 2018	27023	0	PLOENZKE, DANIEL
4	461714		\$7.25	Nov 6, 2018	03532	2	SCHMITT MUSIC
4	461715		\$34,590.32	Nov 6, 2018	09331	1	SCHMITTY & SONS
4	461716		\$458.62	Nov 6, 2018	25097	1	SCHOOL SPECIALTY INC
4	461717		\$403.97	Nov 6, 2018	24465	2	SHRED-IT USA
4	461718		\$8,223.62	Nov 6, 2018	29345	1	T-MOBILE
4	461719		\$1,425.00	Nov 6, 2018	29848	0	THE ANTON GROUP LLC
4	461720		\$40,997.21	Nov 6, 2018	24486	0	THE HARTFORD
4	461721		\$975.20	Nov 6, 2018	28502	0	THE MCDOWELL AGENCY, INC.
4	461722		\$115.05	Nov 6, 2018	E7415	0	UMHOEFER, THOMAS C
4	461723		\$49.93	Nov 6, 2018	04172	0	UNITED PARCEL SERVICE
4	461724		\$2,610.00	Nov 6,	08595	0	UNIVERSITY OF MINNESOTA-TUITION

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461725		\$990.00	Nov 6, 2018	28298	0	US HEALTH WORKS MEDICAL GRP MN, PC
4	461726		\$86.48	Nov 9, 2018	00428	0	ARAMARK
4	461727		\$45.00	Nov 9, 2018	29916	0	BAKER, MARK
4	461728		\$266.02	Nov 9, 2018	02781	5	CENTURYLINK
4	461729		\$875.73	Nov 9, 2018	03866	0	CONTINENTAL CLAY COMPANY
4	461730		\$466.28	Nov 9, 2018	28540	0	CORE BEVERAGE
4	461731		\$175.00	Nov 9, 2018	22013	0	CUSTOM WATER WORKS
4	461732		\$961.00	Nov 9, 2018	29543	0	DAHLEN SIGN COMPANY
4	461733		\$360.00	Nov 9, 2018	20524	0	DEWALD, RINA C.
4	461734		\$833.33	Nov 9, 2018	22061	1	DISTRIBUTED WEBSITE CORPORATION
4	461735		\$297.00	Nov 9, 2018	29031	0	GOSWAMI, ALPA
4	461736		\$3,120.00	Nov 9, 2018	26911	0	INTERNATIONAL GYMNASTICS OF MN, LLC
4	461737		\$45.00	Nov 9, 2018	29917	0	MARKSON, WHITNEY
4	461738		\$1,000.00	Nov 9, 2018	00016	3388	MARTINEAU, CHRISTIAN
4	461739		\$245.87	Nov 9, 2018	23914	0	MIDWEST VENDING
4	461740		\$1,886.74	Nov 9, 2018	03029	1	MINNESOTA ENERGY RESOURCES
4	461741		\$14,538.45	Nov 9, 2018	07448	0	MINNESOTA VALLEY ELECTRIC COOPERATIVE
4	461742		\$6,300.00	Nov 9, 2018	28271	0	MN EQUIPMENT SOLUTION
4	461743		\$165.00	Nov 9, 2018	09127	1	MN SHAPE
4	461744		\$165.00	Nov 9, 2018	29919	0	OCCUPATIONAL HEALTH CENTERS OF MN, P.C.
4	461745		\$154.00	Nov 9, 2018	29778	0	PETROVA, IRINA
4	461746		\$8,700.00	Nov 9, 2018	26796	0	SAFEWAY DRIVING SCHOOL
4	461747		\$10,517.44	Nov 9, 2018	09588	0	SAVAGE, CITY OF
4	461748		\$18,858.12	Nov 9, 2018	23848	0	SFM
4	461749		\$255.00	Nov 9, 2018	29575	0	SKOW, KAREN

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461750		\$72,532.21	Nov 9, 2018	29847	0	TEACHERS ON CALL
4	461751		\$200.00	Nov 9, 2018	28852	0	TYLER, BRUCE
4	461752		\$16,968.29	Nov 9, 2018	02776	0	XCEL ENERGY
4	461753		\$11,308.00	Nov 14, 2018	05296	0	360 COMMUNITIES
4	461754		\$367.50	Nov 14, 2018	23909	0	ALEMENY-JONES, AUREA
4	461755		\$1,402.58	Nov 14, 2018	29704	0	ANCHOR SOLAR INVESTMENTS, LLC
4	461756		\$50.00	Nov 14, 2018	29921	0	ANDERSON, JULIE
4	461757		\$180.00	Nov 14, 2018	29405	0	ARRUNATEGUI, CARLA
4	461758		\$750.00	Nov 14, 2018	29923	0	BRILLIANT MINDFULNESS, LLC
4	461759		\$1,500.00	Nov 14, 2018	29922	0	BURKHART, GERALD CLAIR
4	461760		\$120.00	Nov 14, 2018	29403	0	CARLEVARINO, GIOVANNA
4	461761		\$279.00	Nov 14, 2018	28973	0	CASPERSON, JULIE
4	461762		\$264.00	Nov 14, 2018	27274	0	COMPUTER EXPLORERS
4	461763		\$405.00	Nov 14, 2018	25919	0	CORDOVA, LETICIA
4	461764		\$11.98	Nov 14, 2018	29846	0	COTTENS' INC.
4	461765		\$42.00	Nov 14, 2018	02213	3	DAKOTA COUNTY MASTER GARDENERS
4	461766		\$360.00	Nov 14, 2018	20524	0	DEWALD, RINA C.
4	461767		\$1,620.00	Nov 14, 2018	27732	0	DIALOG ONE LLC
4	461768		\$200.00	Nov 14, 2018	29920	0	DILLON, CORBIN
4	461769		\$2,601.27	Nov 14, 2018	02333	1	EARTHGRAINS BAKING CO. INC.
4	461770		\$790.00	Nov 14, 2018	24387	0	FLAMINIO, KATHRYN
4	461771		\$1,950.00	Nov 14, 2018	29719	0	GRAFINMAC, LLC
4	461772		\$1,575.00	Nov 14, 2018	29656	0	HOUK, MARY
4	461773		\$225.00	Nov 14, 2018	29182	0	HUTSAL, OLEKSANDRA
4	461774		\$600.00	Nov 14, 2018	24432	0	I GOT SKILLS
4	461775		\$616.49	Nov 14,	01880	5	IND. SCHOOL DIST. 194

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
				2018			
4	461776		\$354.06	Nov 14, 2018	02483	1	INTEGRA TELECOM
4	461777		\$360.00	Nov 14, 2018	24542	0	JAMA, SAFIYO
4	461778		\$67.51	Nov 14, 2018	28748	0	LAMPRECHT, JOHN
4	461779		\$85.00	Nov 14, 2018	09951	0	MATH MASTERS OF MN
4	461780		\$400.00	Nov 14, 2018	08865	0	METRO ECSU
4	461781		\$45.00	Nov 14, 2018	03814	0	MINNESOTA COMMUNITY EDUCATION ASSOC (MCEA)
4	461782		\$6,056.66	Nov 14, 2018	03029	1	MINNESOTA ENERGY RESOURCES
4	461783		\$315.00	Nov 14, 2018	08543	9	MN DEPT OF HEALTH
4	461784		\$4,362.00	Nov 14, 2018	02445	0	MN STATE HIGH SCHOOL LEAGUE (MSHSL)
4	461785		\$60.00	Nov 14, 2018	28322	0	MOHAMMOUD, ZAHRA ALI
4	461786		\$240.00	Nov 14, 2018	24243	0	MUNOZ, MARIBEL
4	461787		\$234.00	Nov 14, 2018	02467	0	NOVAK, JANICE S.
4	461788		\$409.72	Nov 14, 2018	02489	1	OFFICE DEPOT COMPANY
4	461789		\$435.00	Nov 14, 2018	26842	0	PERALTA, GERMAN
4	461790		\$930.00	Nov 14, 2018	24879	0	PEREZ, MELISSA M.
4	461791		\$1,000.00	Nov 14, 2018	19154	0	PIKAL, ROBIN
4	461792		\$82.00	Nov 14, 2018	24681	0	PROFESSIONAL WIRELESS COMMUNICATIONS
4	461793		\$70.00	Nov 14, 2018	21343	0	RAMACHER, THUY
4	461794		\$15,577.00	Nov 14, 2018	29855	0	REGION 1
4	461795		\$196.32	Nov 14, 2018	03532	2	SCHMITT MUSIC
4	461796		\$808,341.94	Nov 14, 2018	09331	2	SCHMITTY & SONS
4	461797		\$720.68	Nov 14, 2018	28183	0	SECOND HARVEST HEARTLAND
4	461798		\$935.00	Nov 14, 2018	29575	0	SKOW, KAREN
4	461799		\$90.00	Nov 14, 2018	26857	0	SOTO, NESTOR DAVID
4	461800		\$597.00	Nov 14, 2018	28477	1	SOULO COMMUNICATIONS

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Bank Number	Check Number	Check Status	Check Amount	Check Date	Vendor Number	Vendor Address Number	Vendor Name
4	461801		\$126.10	Nov 14, 2018	28502	0	THE MCDOWELL AGENCY, INC.
4	461802		\$274.60	Nov 14, 2018	03986	0	THE TROPHY HOUSE, INC.
4	461803		\$3,890.47	Nov 14, 2018	04153	1	U.S. POSTMASTER
4	461804		\$26.60	Nov 14, 2018	04172	0	UNITED PARCEL SERVICE
4	461805		\$47,064.33	Nov 14, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461806	Unissued	\$0.00	Nov 14, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461807	Unissued	\$0.00	Nov 14, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461808	Unissued	\$0.00	Nov 14, 2018	29826	0	UPPER LAKES FOOD, INC.
4	461809		\$225.00	Nov 14, 2018	25837	0	WILLIAMS, REBECCA
4	461810		\$2,995.00	Nov 16, 2018	28491	0	A.J. MOORE ELECTRIC, INC.
4	461811		\$1,682.52	Nov 16, 2018	29434	0	ACER SERVICE CORPORATION
4	461812		\$12,634.29	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461813	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461814	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461815	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461816	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461817	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461818	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461819	Unissued	\$0.00	Nov 16, 2018	28147	1	AGROPUR INC. DIVISION NATREL USA
4	461820		\$29.02	Nov 16, 2018	22956	1	AMAZON CAPITAL SERVICES
4	461821		\$263.96	Nov 16, 2018	01365	0	AMERIPRIDE LINEN AND APPAREL SERVICES
4	461822		\$98.00	Nov 16, 2018	00106	0	AQUA ENGINEERING, INC.
4	461823		\$1,759.33	Nov 16, 2018	26500	0	ARMSTRONG TORSETH SKOLD & RYDEEN INC.
4	461824		\$363.09	Nov 16, 2018	09987	1	BEARCOM
4	461825		\$10,025.23	Nov 16, 2018	00477	0	BIX PRODUCE COMPANY
4	461826	Unissued	\$0.00	Nov 16,	00477	0	BIX PRODUCE 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
				2018			
4	461827	Unissued	\$0.00	Nov 16, 2018	00477	0	BIX PRODUCE COMPANY
4	461828	Unissued	\$0.00	Nov 16, 2018	00477	0	BIX PRODUCE COMPANY
4	461829		\$23,972.86	Nov 16, 2018	29306	0	C.G.T. LIMITED
4	461830		\$44.08	Nov 16, 2018	00483	0	CASSIDY-TRICKER INDUSTRIAL SALES, INC.
4	461831		\$8,868.39	Nov 16, 2018	20289	1	CDW GOVERNMENT, INC.
4	461832		\$409.78	Nov 16, 2018	27279	1	COLE PAPERS INC.
4	461833		\$60.08	Nov 16, 2018	00552	1	CONNEY SAFETY PRODUCTS
4	461834		\$3,781.89	Nov 16, 2018	23509	0	COOL AIR MECHANICAL, INC.
4	461835		\$32.97	Nov 16, 2018	29846	0	COTTENS' INC.
4	461836		\$147.51	Nov 16, 2018	00645	0	CUB FOODS
4	461837		\$3,511.24	Nov 16, 2018	04186	1	DALCO
4	461838	Unissued	\$0.00	Nov 16, 2018	04186	1	DALCO
4	461839		\$4,215.48	Nov 16, 2018	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	461840	Unissued	\$0.00	Nov 16, 2018	00279	0	DIVERSIFIED SNACK DISTRIBUTION
4	461841		\$449.89	Nov 16, 2018	01064	2	EARL F. ANDERSEN
4	461842		\$244.10	Nov 16, 2018	28982	0	EKON-O-PAC, LLC
4	461843		\$9,131.07	Nov 16, 2018	01078	0	ELECTRO WATCHMAN, INC.
4	461844		\$23.79	Nov 16, 2018	23054	1	FASTENAL
4	461845		\$94.50	Nov 16, 2018	01231	0	FLINN SCIENTIFIC, INC.
4	461846		\$41.03	Nov 16, 2018	00691	0	FRONTIER AG & TURF
4	461847		\$5,240.14	Nov 16, 2018	01541	1	GENERAL PARTS, LLC
4	461848		\$1,301.48	Nov 16, 2018	27736	0	GLOBAL COMMUNICATIONS WIRING & SERVICES
4	461849		\$1,004.13	Nov 16, 2018	04387	1	GRAINGER
4	461850	Unissued	\$0.00	Nov 16, 2018	04387	1	GRAINGER
4	461851		\$13,680.00	Nov 16, 2018	00575	0	GROTH MUSIC 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
4	461852		\$564.80	Nov 16, 2018	01641	0	H&B SPECIALIZED PRODUCTS, INC.
4	461853		\$18,447.50	Nov 16, 2018	05805	0	HILLER COMMERCIAL FLOORS
4	461854		\$197.87	Nov 16, 2018	09318	1	HILLYARD INC - MINNEAPOLIS
4	461855		\$1,211.61	Nov 16, 2018	26668	1	HM RECEIVABLES CO LLC
4	461856		\$14,310.00	Nov 16, 2018	03362	4	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.
4	461857		\$1,755.00	Nov 16, 2018	27693	0	IDEAL SERVICES, INC.
4	461858		\$3,312.64	Nov 16, 2018	03587	1	JOHNSON CONTROLS FIRE PROTECTION LP
4	461859		\$524.25	Nov 16, 2018	08955	0	KELLEHER, HELMRICH AND ASSOCIATES
4	461860		\$423.72	Nov 16, 2018	07460	0	KELVIN
4	461861		\$146.53	Nov 16, 2018	06419	1	LENSCRAFTERS, INC.
4	461862		\$58.00	Nov 16, 2018	05077	0	LOCKSAFE INC.
4	461863		\$1,080.95	Nov 16, 2018	28612	0	MASTER AUTOMOTIVE TIRE & QUICK LUBE
4	461864		\$94.00	Nov 16, 2018	27932	1	MATHESON TRI-GAS, INC.
4	461865		\$63.48	Nov 16, 2018	04333	1	MEDCO SUPPLY COMPANY
4	461866		\$1,015.43	Nov 16, 2018	27342	1	MONOPRICE
4	461867		\$1,153.36	Nov 16, 2018	25372	4	NCS PEARSON INC
4	461868		\$4,950.00	Nov 16, 2018	20320	0	NORTHERN AIR CORPORATION (NAC)
4	461869		\$1,301.00	Nov 16, 2018	26086	0	ORKIN COMMERCIAL SERVICES
4	461870		\$4,012.14	Nov 16, 2018	28785	1	PRODOCON, INC
4	461871		\$338.00	Nov 16, 2018	03409	0	R.M. COTTON COMPANY
4	461872		\$1,190.00	Nov 16, 2018	29715	0	RAINBOW TREE COMPANY
4	461873		\$399,936.59	Nov 16, 2018	29749	0	RAK CONSTRUCTION, INC.
4	461874		\$326.22	Nov 16, 2018	05511	1	RED WING SHOE COMPANY INC
4	461875		\$125.00	Nov 16, 2018	21851	1	RED WING SHOE COMPANY INC
4	461876		\$220.00	Nov 16, 2018	25729	0	RENT N' SAVE PORTABLE SERVICES
4	461877		\$586.56	Nov 16,	03472	2	SHIFFLER EQUIPMENT SALES 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
				2018			
4	461878		\$879.56	Nov 16, 2018	03689	0	STATE SUPPLY CO., INC.
4	461879		\$96.00	Nov 16, 2018	00826	1	TIERNEY BROTHERS, INC.
4	461880		\$550.00	Nov 16, 2018	21785	0	TONY'S APPLIANCE, INC.
4	461881		\$4,130.38	Nov 16, 2018	29519	1	TRI-DIM FILTER CORP
4	461882		\$4,298.18	Nov 16, 2018	03802	0	TRIO SUPPLY
4	461883	Unissued	\$0.00	Nov 16, 2018	03802	0	TRIO SUPPLY
4	461884		\$19,363.68	Nov 16, 2018	28642	0	VALLEY RICH CO, INC
4	461885		\$403.54	Nov 16, 2018	04243	1	VIKING ELECTRIC SUPPLY, INC.
4	461886		\$338.56	Nov 16, 2018	29757	1	WERNER ELECTRIC
Check Count	494	Grand Total	\$3,654,465.44				

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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	102185		\$16,441.65	Nov 2, 2018	01078	0	ELECTRO WATCHMAN, INC.
3	102186		\$281,221.38	Nov 2, 2018	24274	1	INNOVATIVE OFFICE SOLUTIONS, LLC
3	102187	Unissued	\$0.00	Nov 2, 2018	24274	1	INNOVATIVE OFFICE SOLUTIONS, LLC
Check Count	3	Grand Total	\$297,663.03				

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**Agenda V.A.5.
December 13, 2018**

To: Board of Education, Members
From: Cindy Amoroso, Superintendent
Date: November 27, 2018
Re: Report on Listening Session on November 15, 2018

11.15.18 School Board Listening Session

In attendance:
Board Members Abigail Alt and Bob VandenBoom
Superintendent Amoroso.

Speakers: None

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Future Ready. Community Strong.

**Agenda V.A.6.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Stacey Sovine, Executive Director of Human Resources,
Lisa Rider, Executive Director of Business Services, and
Dave Watkins, Assistant Superintendent

Date: November 27, 2018

Re: Second reading of nonsubstantive changes to policies

Recommendation: Approve, on a second reading basis, nonsubstantive changes to Policies 102: *Equal Educational Opportunity*, 401: *Equal Employment Opportunity*, 406: *Public and Private Personnel Data*, 418: *Drug-Free Workplace/Drug-Free School*, 423: *Employee-Student Relationships*, 424: *License Status*, 427: *Workload Limits for Certain Teachers*, 505: *Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees*, 510: *School Activities*, 524: *Internet Acceptable Use and Safety Policy*, 614: *School District Assessment Program*, and 713: *Student Activity Accounting*.

The policy changes were suggested by MSBA and reviewed by administration and by the Policy Review Committee on October 25. The first reading was approved by the Board on November 15.

Adopted: 10/1999
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds: AC

Burnsville-Eagan-Savage School District Policy 102

102 EQUAL EDUCATIONAL OPPORTUNITY

I. PURPOSE

The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district's policy is to provide equal educational opportunity for all students. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation, gender identity and expression, or age. The school district also makes reasonable accommodations for students with disabilities.
- B. The school district prohibits the harassment of any individual for any of the categories listed above. For information about the types of conduct that constitute violation of the school district's policy on harassment and violence and the school district's procedures for addressing such complaints, refer to the school district's policy on harassment and violence.
- C. This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.
- D. Every teacher, administrator, volunteer, contractor, or other employee of the school district is responsible to comply with and ensure compliance with this policy.
- E. Any student, parent or guardian having a question regarding this policy should discuss it with the Assistant Superintendent.

Legal References: Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: Burnsville-Eagan-Savage School District Policy 402 (Disability Nondiscrimination)

Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)

Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)

Burnsville-Eagan-Savage School District Policy 521 (Student Disability Nondiscrimination)

Burnsville-Eagan-Savage School District Policy 522 (Student Sex Nondiscrimination)

Adopted: 11/1983
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 401

401 EQUAL EMPLOYMENT OPPORTUNITY

I. PURPOSE

The purpose of this policy is to provide equal employment opportunity for all applicants for Independent School District 191 employment and school district employees.

II. GENERAL STATEMENT OF POLICY

- A. The school district's policy is to provide equal employment opportunity for all applicants and employees. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation, gender identity or expression, age, family care leave status, or veteran status. The school district also makes reasonable accommodations for disabled employees.
- B. The school district prohibits the harassment of any individual for any of the categories listed above. For information about the types of conduct that constitute impermissible harassment and the school district's internal procedures for addressing complaints of harassment, please refer to the school district's policy on harassment and violence.
- C. This policy applies to all areas of employment including hiring, discharge, promotion, compensation, facilities, or privileges of employment.
- D. Every teacher, administrator, volunteer, contractor, or other employee of the school district shall be responsible for following this policy.
- E. Any person having a question regarding this policy should discuss it with the Executive Director of Human Resources.

Legal References: Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 2615 (Family and Medical Leave Act)
38 U.S.C. § 4211 *et seq.* (Employment and Training of Veterans)
38 U.S.C. § 4301 *et seq.* (Employment and Reemployment Rights of Members of the Uniformed Services)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Equal Opportunity for Individuals with Disabilities)

Cross References: Burnsville-Eagan-Savage School District Policy 402 (Disability Nondiscrimination)
Burnsville-Eagan-Savage School District Policy 405 (Veteran's Preference)
Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)

Adopted: 12/03
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds: GBLA

406 PUBLIC AND PRIVATE PERSONNEL DATA

I. PURPOSE

The purpose of this policy is to provide guidance to Independent School District 191 employees as to the data the school district collects and maintains regarding its personnel.

II. GENERAL STATEMENT OF POLICY

- A. All data on individuals collected, created, received, maintained or disseminated by Independent School District 191, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

III. DEFINITIONS

- A. "Public" means that the data is available to anyone who requests it.
- B. "Private" means the data is available to the subject of the data and to school district staff who need it to conduct the business of the school district.
- C. "Confidential" means the data is not available to the subject.
- D. "Personnel data" means government data on individuals collected because they are or were employees of the school district, applicants for employment, volunteers or independent contractors for the school district, or members of or applicants for an advisory board or commission. Personnel data includes data submitted to the school district by an employee as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or to improve school district operations. An employee who is identified in a suggestion shall have access to all data in the suggestion except the identity of the employee making the suggestion.
- E. "Finalist" means an individual who is selected to be interviewed by the school board for a position.
- F. "Protected health information" means individually identifiable health information transmitted in electronic form by a school district acting as a health

care provider. "Protected health information" excludes health information in education records covered by the Federal Family Educational Rights and Privacy Act and employment records held by a school district in its role as employer.

- G. "Public officials" means business managers; human resource directors; athletic directors whose duties include at least 50 percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendents and principals.

IV. PUBLIC PERSONNEL DATA

- A. The following information on employees, including volunteer and independent contractors, is public:

1. name;
2. employee identification number, which may not be the employee's social security number;
3. actual gross salary;
4. salary range;
5. terms and conditions of employment relationship;
6. contract fees;
7. actual gross pension;
8. the value and nature of employer-paid fringe benefits;
9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;
10. job title;
11. bargaining unit;
12. job description;
13. education and training background;
14. previous work experience;
15. date of first and last employment;

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

B. The following information on applicants for employment or advisory board/ commission is public:

1. veteran status;
2. relevant test scores;
3. rank on eligible list;
4. job history;
5. education and training; and
6. work availability;

- C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when they become finalists for an employment position.
- D. Regardless of whether there has been a final disposition as defined in Minn. Stat. §13.43, Subd.2 (b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minn. Stat. 13.43, Subd. 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources.
- E. According to Minn. Stat. Section 13.43, subd. 2 (f)(1)(2), data relating to a complaint or charge against a public official is public only if: (1) the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or (2) potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement. Data that is classified as private under another law is not made public by this provision.

V. PRIVATE PERSONNEL DATA

- A. All other personnel data is private and will only be shared with school district staff whose work requires such access. Private data will not be otherwise released unless authorized by law or by the employee's informed written consent.
- B. Data pertaining to an employee's dependents is private data on individuals.
- C. Data created, collected, or maintained by the school district to administer employee assistance programs are private.
- D. An individual's checking account number is private when submitted to a government entity.
- E. Personal data may be disseminated to labor organizations to the extent the school district determines it is necessary for the labor organization to conduct its business or when ordered or authorized by the Commissioner of the Bureau of Mediation Services.
- F. Independent School District 191 may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- G. Independent School District 191 may, if the responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:

1. The person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
 2. A pre-petition screening team conducting an investigation of the employee under Minn. Stat. §253.07, Subd. 1; or
 3. A court, law enforcement agency or prosecuting authority.
- H. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of such a crime or alleged crime.
- I. A complainant has access to a statement provided by the complainant to be school district in connection with a complaint or charge against an employee.
- J. When allegations of sexual or other types of harassment are made against an employee, the employee shall not have access to data that would identify the complainant or other witnesses if the school district determines that the employee's access to that data would:
1. threaten the personal safety of the complainant or a witness; or
 2. subject the complainant or witness to harassment.
- If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.
- K. Independent School District 191 shall make any report to the Minnesota Professional Educator Licensing and Standards Board or the state board of education as required by Minn. Stat. §122A.20, Subd. 2, and shall, upon written request from the licensing board having jurisdiction over a teacher's license, provide the licensing board with information about the teacher from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minn. Stat. §122A.20, Subd. 2.
- L. Private personnel data shall be disclosed to the department of economic security for the purpose of administration of the unemployment insurance program under Minn. Ch. 268.
- M. When a report of alleged maltreatment of a student in a school is made to the Commissioner of Minnesota Department of Education, data that are relevant and collected by the school about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of informing a parent, legal guardian, or custodian of a child

that an incident has occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

- N. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or the employee resigned while a complaint or charge involving the allegations was pending, the allegations involved acts of sexual contact with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minn. Stat. Ch. 13. Data that are released under this paragraph must not include data on the student.
- O. The identity of an employee making a suggestion as part of an organized self-evaluation effort by the school district to cut costs, make the school district more efficient, or to improve school district operations is private.
- P. Health information on employees is private unless otherwise provided by law. To the extent that the school district transmits protected health information, the school district will comply with all privacy requirements.
- Q. Personal home contact information for employees may be used by the school district and shared with another government entity in the event of an emergency or other disruption to ensure continuity of operation for the school district or government entity.
- R. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.
- S. When a teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual abuse or when the Commissioner of the Minnesota Department of Education (MDE) makes a final determination of child maltreatment involving a teacher, the executive director of human resources or designee must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under

Minn. Stat. § 13.41, Subd. 5, and must provide the Minnesota Professional Educator Licensing and Standards Board and the licensing division at MDE with the necessary and relevant information to enable the Minnesota Professional Educator Licensing and Standards Board and MDE's licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minn. Stat. § 123B.03, a school board or other school hiring authority must contact the Minnesota Professional Educator Licensing and Standards Board and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

VI. MULTIPLE CLASSIFICATIONS

If data on individuals is classified as both private and confidential by Minn. Stat. Ch. 13, or any other state or federal law, the data are private.

VII. CHANGE IN CLASSIFICATIONS

Independent School District 191 shall change the classification of data in its possession if it is required to do so to comply with other judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VIII. RESPONSIBLE AUTHORITY

The school district has designated Stacey Sovine, executive director of human resources as the authority responsible for personnel data. If you have any questions, contact him at 952-707-2010.

IX. EMPLOYEE AUTHORIZATION/RELEASE FORM

An employee authorization form is included as an addendum to this policy.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. §13.02 (Definitions)
Minn. Stat. §13.37 (General Nonpublic Data)
Minn. Stat. §13.39 (Civil Investigation Data)
Minn. Stat. §13.43 (Personnel Data)
Minn. Stat. § 13.601, Subd. 3 (Elected and Appointed Officials)
Minn. Stat. §122A.20, Subd. 2 (Mandatory Reporting)P.L.

Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts; Termination)
Minn. Stat. § 626.556, Subd. 7 (Reporting of Maltreatment of Minors)
P.L. 104-191 9HIPAA)
45 C.F.R. Parts 160 and 164 (HIPAA Regulations)

Cross References:

Policy 206 (Public Participation in School Board Deliberations)

Policy 515 (Protection and Privacy of Pupil Records)

MSBA Service Manual, Chapter 13, School Law Bulletin “I” (School Records – Privacy – Access to Data)

Adopted: 6/89
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds: GBCBA, JFCH

418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, and controlled substances without a physician's prescription.

II. GENERAL STATEMENT OF POLICY

- A. Use or possession of controlled substances, toxic substances, medical cannabis, and alcohol before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.
- B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, controlled substances, or medical cannabis in any school location.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

- A. "Alcohol" includes any alcoholic beverage, malt beverage, fortified wine, or other intoxicating liquor.
- B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 U.S.C. § 812, including analogues and look-alike drugs.
- C. "Medical cannabis" means any species of the genus cannabis plant, or any mixture or preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; or (4) any other method, excluding smoking, approved by the commissioner.

- D. “Toxic substances” includes glue, cement, aerosol paint, or other substances used or possessed with the intent of inducing intoxication or excitement of the central nervous system.
- E. “Use” includes to sell, buy, manufacture, distribute, dispense, possess, use, or be under the influence of alcohol and/or controlled substances, whether or not for the purpose of receiving remuneration or consideration.
- F. “Possess” means to have on one’s person, in one’s effects, or in an area subject to one’s control.
- G. “School location” includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

IV. EXCEPTIONS

- A. A violation of this policy does not occur when a person brings onto a school location, for such person’s own use, a controlled substance, except medical cannabis, which has a currently accepted medical use in treatment in the United States and the person has a physician’s prescription for the substance. The person shall comply with the relevant procedures of this policy.
- B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minn. Stat. § 624.701, Subd. 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

V. PROCEDURES

- A. Students who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, must comply with the school district’s student medication policy.
- B. Employees who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.
- C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.

- D. Employees are subject to the school district's drug and alcohol testing policies and procedures.
- E. Members of the public are not permitted to possess controlled substances in a school location except with the express permission of the superintendent or designee.
- F. No person is permitted to possess or use medical cannabis on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any child care facility.
- G. Possession of alcohol on school grounds pursuant to the exceptions of Minn. Stat. § 624.701, Subd. 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. ENFORCEMENT

A. Students

1. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.
2. The student may be referred to a drug or alcohol assistance or rehabilitation program and/or to law enforcement officials when appropriate.

B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction. Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.
2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.
3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse

assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.

4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

Legal References: Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 152.22 (Medical Cannabis; Definitions)
Minn. Stat. § 152.23 (Medical Cannabis; Limitations)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 609.684 (Sale of Toxic Substances to Children; Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7165 (Safe and Drug-Free Schools and Communities Act)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-wide Requirements for Drug-Free Workplace)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 416 (Drug and Alcohol Testing)
Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 516 (Student Medication)

Adopted: 4/2001
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds: GBEAB, 423-R

423 EMPLOYEE-STUDENT RELATIONSHIPS

I. PURPOSE

The purpose of this policy is to establish and clarify school district standards and expectations regarding employee-student relationships. The school district is committed to an educational environment in which all students are treated with respect and dignity. Every school district employee is to provide students with appropriate guidance, understanding, and direction while maintaining a standard of professionalism and acting within accepted standards of conduct.

II. GENERAL STATEMENT OF POLICY

- A. This policy applies to all school district employees at all times, whether on or off duty, and while on or off of school district locations.
- B. At all times, students will be treated by teachers and other school district employees with respect, courtesy, and consideration and in a professional manner. Each school district employee is expected to exercise good judgment and professionalism in all interpersonal relationships with students. Such relationships must be and remain on a teacher-student basis or an employee-student basis.
- C. Teachers must be mindful of their inherent positions of authority and influence over students. Similarly, other school district employees also may hold positions of authority over students of the school district and must be mindful of their authority and influence over students.
- D. Sexual relationships between school district employees and students, without regard to the age of the student, are strictly forbidden and may subject the employee to criminal liability.
- E. Other actions that violate this policy include, but are not limited to, the following:
 - 1. Dating students.
 - 2. Having any interaction/activity of a sexual nature with a student.
 - 3. Committing or attempting to induce students or others to commit an illegal act or act of immoral conduct which may be harmful to others or bring discredit to the school district.

4. Supplying alcohol or any illegal substance to a student, allowing a student access to such substances, or failing to take reasonable steps to prevent such access from occurring.
- F. School district employees shall, whenever possible, employ safeguards against improper relationships with students and/or claims of such improper relationships. Such safeguards may include the following: avoiding altogether or minimizing physical contact, keeping doors open when talking or meeting with students one-on-one, and/or making sure that such meetings with a student take place in rooms with windows and/or others nearby.
- G. Excessive informal and social involvement with individual students is unprofessional, is not compatible with employee-student relationships, and is inappropriate.
- H. School district employees will adhere to applicable standards of ethics and professional conduct in Minnesota law.

III. REPORTING AND INVESTIGATION

- A. Complaints and/or concerns regarding alleged violations of this policy shall be handled in accordance with Burnsville-Eagan-Savage School District Policy 103 (Complaints – Students, Employees, Parents, Other Persons) unless other specific complaint procedures are provided within any other policy of the school district.
- B. All employees shall cooperate with any investigation into alleged violations of this policy.

IV. SCHOOL DISTRICT ACTION

Upon receipt of a report, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. It also may include reporting to appropriate state or federal authorities, including the Minnesota Professional Educator Licensing and Standards Board or the appropriate licensing authority and appropriate agencies responsible for investigating reports of maltreatment of minors and/or vulnerable adults. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and school district policies.

V. SCOPE OF LIABILITY

Employees are placed on notice that if an employee acts outside the performance of the duties of the position for which the employee is employed or is guilty of malfeasance, willful neglect of duty, or bad faith, the school district is not required to defend and indemnify the employee for damages in school-related litigation.

Legal References: Minn. Stat. § 13.43, Subd. 16 (School District or Charter School Disclosure of Violence or Inappropriate Sexual Contact)
Minn. Stat. § 122A.20, Subd 2 (Mandatory Reporting to Minnesota Professional Educator Licensing and Standards Board or Board of School Administrators)
Minn. Stat. § 122A.40, Subds. 5(b) and 13(b) (Mandatory immediate discharge of teachers with license revocations due to child or sex abuse convictions)
Minn. Stat. §§ 609.341-609.352 (Defining “intimate parts” and “position of authority” as well as detailing various sex offenses)
Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)
Minn. Rules Part 8700.7500 (Code of Ethics for Minnesota Teachers)

Cross References: Burnsville-Eagan-Savage School District Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
Burnsville-Eagan-Savage School District Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)
Burnsville-Eagan-Savage School District Policy 306 (Administrator Code of Ethics)
Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Burnsville-Eagan-Savage School District Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
Burnsville-Eagan-Savage School District Policy 421 (Gifts to Employees)
Burnsville-Eagan-Savage School District Policy 507 (Corporal Punishment)

Adopted: 9/10/2015
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

424 LICENSE STATUS

I. PURPOSE

The purpose of this policy is to ensure that qualified teachers are employed by the school district and to fulfill its duty to ascertain the licensure status of its teachers. A school district that employs a teacher who does not hold a valid teaching license or permit places itself at risk for a reduction in state aid. This policy does not negate a teacher's duty and responsibility to maintain a current and valid teaching license.

II. GENERAL STATEMENT OF POLICY

- A. A qualified teacher is one holding a valid license to perform the particular service for which the teacher is employed by the school district.
- B. No person shall be a qualified teacher until the school district verifies through the Minnesota education licensing system available on the Minnesota Professional Educator Licensing and Standards Board website that the person is a qualified teacher consistent with state law.
- C. The school district has a duty to ascertain the licensure status of its teachers and ensure that the school district's teacher license files are up to date. The school district shall establish a procedure for annually reviewing its teacher license files to verify that every teacher's license is current and appropriate to the particular service for which the teacher is employed by the school district.

III. PROCEDURE

- A. The superintendent or the superintendent's designee shall establish a schedule for the annual review of teacher licenses.
- B. Where it is discovered that a teacher's license will expire within one year from the date of the annual review, the superintendent or the superintendent's designee will advise the teacher in writing of the approaching expiration and that the teacher must complete the renewal process and file the license with the superintendent prior to the expiration of the current license. However, failure to provide this notice does not relieve a teacher from his/her duty and responsibility of ensuring that his/her teaching license is valid, current and appropriate to his/her teaching assignment.
- C. If it is discovered that a teacher's license has expired, the superintendent or designee will immediately investigate the circumstances surrounding the lack of

license and will take appropriate action. The teacher shall be advised that the teacher's failure to have the license reinstated will constitute gross insubordination, inefficiency and willful neglect of duty which are grounds for immediate discharge from employment.

- D. The duty and responsibility of maintaining a current and valid teaching license appropriate to the teaching assignment as required by this policy shall remain with the teacher, notwithstanding the superintendent's failure to discover a lapsed license or license that does not support the teaching assignment. A teacher's failure to comply with this policy may be grounds for the teacher's immediate discharge from employment.

Legal References: Minn. Stat. § 122A.16 (Qualified Teacher Defined)
Minn. Stat. § 122A.22 (District Verification of Teacher Licenses)
Minn. Stat. § 122A.40, Subd. 13 (Employment; Contracts; Termination – Immediate Discharge)
Minn. Stat. § 127A.42 (Reduction of Aid for Violation of Law)
Vettleson v. Special Sch. Dist. No. 1, 361 N.W.2d 425 (Minn. App. 1985)
Lucio v. School Bd. of Independent Sch. Dist. No. 625, 574 N.W.2d 737 (Minn. App. 1998)
In the Matter of the Proposed Discharge of John R. Statz (Christine D. VerPloeg), June 8, 1992, *affirmed*, 1993 WL 129639 (Minn. App. 1993)

Cross References:

Adopted: 8/27/2015
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS

I. PURPOSE

The purpose of this policy is for the Burnsville-Eagan-Savage School District to establish general parameters for determining the workload limits of special education staff who provide services to children and youth with disabilities receiving direct special education services 60 percent or less of the instructional day.

II. DEFINITIONS

A. Special Education Staff; Special Education Teacher

“Special education staff” and “special education teacher” both mean a teacher employed by the school district who is licensed under the rules of the Minnesota Professional Educator Licensing and Standards Board to instruct children and youth with specific disabling conditions.

B. Direct Services

"Direct services" means special education services provided by a special education teacher when the services are related to instruction, including cooperative teaching.

C. Indirect Services

"Indirect services" means special education services provided by a special education teacher which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials, or equipment; and direct contact with children and youth with disabilities to monitor and observe.

D. Workload

"Workload" means a special education teacher's total number of minutes required for all due process responsibilities including direct and indirect services, evaluation and reevaluation time, management of Individual Education Program (IEP) plans, travel time, parental contact, and other services required in the IEPs.

III. GENERAL STATEMENT OF POLICY

- A. Workload limits for Burnsville-Eagan-Savage School District 191 special education teachers shall be determined by the appropriate special education administrator, in consultation with the building principal and the superintendent.
- B. In determining workload limits for special education staff, the Burnsville-Eagan-Savage School District shall take into consideration the following factors: student contact minutes; evaluation and reevaluation time; indirect services; management of IEPs; travel time; and other services required in the IEPs of eligible students.

IV. COLLECTIVE BARGAINING AGREEMENT UNAFFECTED

This policy shall not be construed as a reopening of negotiations between the school district and the special education teachers' exclusive representative, nor shall it be construed to alter or limit in any way the managerial rights or other authority of the school district set forth in the Public Employment Labor Relations Act or in the collective bargaining agreement between the school district and the special education teachers' exclusive representative.

Legal References: Minn. Stat. § 179A.07, Subd. 1 (Inherent Managerial Policy)
Minn. R. 3525.2340, Subp. 4.B.
Minn. R. 3525.0210, Subps. 14, 27, 44, and 49 (Definitions of “direct services,” “indirect services,” “teacher” and “workload”)

Cross References: Burnsville-Eagan-Savage School District Policy 508 Extended School Year for Certain Students with Individualized Education Programs
Burnsville-Eagan-Savage School District Policy 608 Instructional Services—Special Education

Adopted: 12/3/2015
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 505

505 DISTRIBUTION OF NONSCHOOL-SPONSORED MATERIALS ON SCHOOL PREMISES BY STUDENTS AND EMPLOYEES

I. PURPOSE

The purpose of this policy is to protect the exercise of students' and employees' free speech rights, taking into consideration the educational objectives and responsibilities of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district recognizes that students and employees have the right to express themselves on school property. This protection includes the right to distribute, at a reasonable time and place and in a reasonable manner, nonschool-sponsored material.
- B. To protect First Amendment rights, while at the same time preserving the integrity of the educational objectives and responsibilities of the school district, the school board adopts the following regulations and procedures regarding distribution of nonschool-sponsored material on school property and at school activities.

III. DEFINITIONS

- A. "Distribute" or "Distribution" means circulation or dissemination of material by electronic means and/or means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting or displaying material, or placing material in internal staff or student mailboxes.
- B. "Nonschool-sponsored material" or "unofficial material" includes all materials or objects intended for distribution, except school newspapers, employee newsletters, literary magazines, yearbooks, and other publications funded and/or sponsored or authorized by the school. Examples of nonschool-sponsored materials include, but are not limited to, leaflets, brochures, buttons, badges, flyers, petitions, posters, and underground newspapers whether written by students or employees or others, and tangible objects.
- C. "Obscene to minors" means:
 - 1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of

minors of the age to whom distribution is requested;

2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, or lewd exhibition of the genitals; and
3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.

D. “Minor” means any person under the age of eighteen (18).

E. “Material and substantial disruption” of a normal school activity means:

1. Where the normal school activity is an educational program of the district for which student attendance is compulsory, “material and substantial disruption” is defined as any disruption which interferes with or impedes the implementation of that program.
2. Where the normal school activity is voluntary in nature (including school athletic events, school plays and concerts, and lunch periods) “material and substantial disruption” is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, specific facts must exist upon which the likelihood of disruption can be forecast including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.

F. “School activities” means any activity sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in-school lunch periods.

G. “Libelous” is a false and unprivileged statement about a specific individual that tends to harm the individual’s reputation or to lower that individual in the esteem of the community.

IV. GUIDELINES

A. Students and employees of the school district have the right to distribute, at reasonable times and places as set forth in this policy, and in a reasonable manner, nonschool-sponsored material.

- B. Requests for distribution of nonschool-sponsored material will be reviewed by the administration on a case-by-case basis. However, distribution of the materials listed below is always prohibited. Material is prohibited that:
1. is obscene to minors;
 2. is libelous or slanderous;
 3. is pervasively indecent or vulgar or contains any indecent or vulgar language or representations, with a determination made as to the appropriateness of the material for the age level of students to which it is intended;
 4. advertises or promotes any product or service not permitted to minors by law;
 5. advocates violence or other illegal conduct;
 6. constitutes insulting or fighting words, the very expression of which injures or harasses other people (e.g., threats of violence, defamation of character or of a person's race, religious, or ethnic origin);
 7. presents a clear and present likelihood that, either because of its content or the manner of distribution, it will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities, will cause the commission of unlawful acts or the violation of lawful school regulations.
- C. Distribution by students and employees of nonschool-sponsored materials on school district property are subject to reasonable time, place, and manner restrictions set forth below. In making decisions regarding the time, place, and manner of distribution, the administration will consider factors including, but not limited to, the following:
1. whether the material is educationally related;
 2. the extent to which distribution is likely to cause disruption of or interference with the school district's educational objectives, discipline, or school activities;
 3. whether the materials can be distributed from the office or other isolated location so as to minimize disruption of traffic flow in hallways;
 4. the quantity or size of materials to be distributed;
 5. whether distribution would require assignment of school district staff, use of school district equipment, or other resources;

6. whether distribution would require that nonschool persons be present on the school grounds;
7. whether the materials are a solicitation for goods or services not requested by the recipients.

V. TIME, PLACE, AND MANNER OF DISTRIBUTION

- A. No nonschool-sponsored material shall be distributed during and at the place of a normal school activity if it is reasonably likely to cause a material and substantial disruption of that activity.
- B. Distribution of nonschool-sponsored material is prohibited when it blocks the safe flow of traffic within corridors and entrance ways of the school, and school parking lots. Distribution shall not impede entrance to or exit from school premises in any way.
- C. No one shall coerce a student or staff member to accept any publication.
- D. The time, place, and manner of distribution will be solely within the discretion of the administration, consistent with the provisions of this policy.

VI. PROCEDURES FOR APPEAL PROCESS

- A. Administration will establish guidelines and procedures for distribution of materials.
- B. If the person is dissatisfied with the decision of the administrator, the person may submit a written request for appeal to the superintendent. If the person does not receive a response within three (3) school days (not counting Saturdays, Sundays, and holidays) of submitting the appeal, the person shall contact the office of the superintendent to verify that the lack of response is not due to an inability to locate the person.
- C. Permission or denial of permission to distribute material does not imply approval or disapproval of its contents by either the school, the administration of the school, the school board, or the individual reviewing the material submitted.

VII. DISCIPLINARY ACTION

- A. Distribution by any student of nonschool-sponsored material prohibited herein or in violation of the provisions of time, place, and manner of distribution as described above will be halted and disciplinary action will be taken in accordance with the school district's Student Discipline Policy.
- B. Distribution by any employee of nonschool-sponsored material prohibited herein or in violation of the provisions of time, place, and manner of distribution as described above will be halted and appropriate disciplinary action will be taken,

in accordance with any individual contract, collective bargaining agreement, school district policies and procedures, and/or governing statute.

- C. Any other party violating this policy will be requested to leave the school property immediately and, if necessary, the police will be called.

VIII. NOTICE OF POLICY TO STUDENTS AND EMPLOYEES

A copy of this policy will be published in student handbooks and posted in school buildings.

Legal References: U. S. Const., amend. I
Hazelwood School District v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)
Bethel Sch. Dist. No. 403 v. Fraser, 478 U.S. 675, 106 S.Ct. 3159, 92 L.Ed.2d 549 (1986)
Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
Bystrom v. Fridley High School, 822 F.2d 747 (8th Cir. 1987)
Roark v. South Iron R-1 School Dist., 573 F.3d 556 (8th Cir. 2009)
Victory Through Jesus Sports Ministry Foundation v. Lee's Summit R-7 School Dist., 640 F.3d 329 (8th Cir. 2011), cert. denied 565 U.S. 1036, 132 S.Ct. 592 (2011)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 512 (School-Sponsored Student Publications)
Burnsville-Eagan-Savage School District Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

Adopted: 09/1999
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 510

510 SCHOOL ACTIVITIES

I. PURPOSE

The purpose of this policy is to impart to students, employees, and the community the school district's policy related to the student activity program.

II. GENERAL STATEMENT OF POLICY

School activities provide additional opportunities for students to pursue special interests that contribute to their physical, mental, social and emotional well-being. They are of secondary importance in relationship to the formal instructional program; however, they complement the instructional program in providing students with additional opportunities for growth and development.

III. GOALS

Co-curricular activities have multiple purposes. The goals listed here serve as ideals in the development of specific procedures in each activity.

- A. To provide students with opportunities to participate in varied activities as resources and facilities permit;
- B. To provide both competitive and noncompetitive programs;
- C. To develop competitive programs that maintain a balance between participation and making a winning effort;
- D. To assist in developing good character and self-discipline in participants;
- E. To teach a knowledge of one's own strengths and weaknesses and how to deal with them;
- F. To teach respect for all people;
- G. To develop an understanding and appreciation of the interpersonal skills required for team or community life;
- H. To teach individual and team skills;
- I. To teach safety and good physical and mental practices;
- J. To take advantage of the opportunities available for students with special interests, talents and abilities;
- K. To instill in students a desire for self-improvement and excellence;
- L. To encourage the highest standards of conduct and scholastic achievement among all participants;
- M. To develop integrity and leadership;
- N. To encourage modesty in victory and graciousness in defeat;
- O. To cooperate with related community programs;
- P. To cooperate with ISD 191 programs at either higher or lower grade levels.

IV. RESPONSIBILITY

- A. The school board expects all students who participate in school sponsored activities to represent the school and community in a responsible manner. All rules pertaining to student conduct and student discipline extend to school activities.
- B. The school board expects all spectators at school sponsored activities, including parents, employees, and other members of the public, to behave in an appropriate manner at those activities. Students and employees may be subject to discipline and parents and other spectators may be subject to sanctions for engaging in misbehavior or inappropriate, illegal or unsportsmanlike behavior at these activities or events.
- C. The superintendent or designee shall be responsible for disseminating information needed to inform students, parents, staff, and the community of the opportunities available within the school activity program and the rules of participation.
- D. Those students who participate in Minnesota State High School League (MSHSL) activities must also abide by the league rules. Those employees who conduct MSHSL activities shall be responsible for familiarizing students and parents with all applicable rules, penalties, and opportunities.

Legal References: Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)

Cross References: Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
Burnsville-Eagan-Savage School District Policy 503 (Student Attendance)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 713 (Student Activity Accounting)
Burnsville-Eagan-Savage School District Policy 609: (Religion)MSBA Service Manual, Chapter 5, Various Educational Programs

Adopted: 3/97

Burnsville-Eagan-Savage School District Policy 524

Reviewed: 11/15/2018

Revised: 12/13/2018

Rescinds: IIBG and IIBG-E

524 INTERNET ACCEPTABLE USE AND SAFETY POLICY

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet and other digital resources. This policy also applies to the use of personally owned computing devices when used in school and on school networks and on non-school networks during school.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district digital resources the school district considers its own stated educational mission, goals, and objectives. Digital literacy skills are now fundamental to preparation of citizens and future employees. Access to the school district digital resources enables students and employees to explore thousands of libraries, databases, expert opinions, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of digital resources, student-owned communication devices, and the Internet throughout the curriculum and will provide guidance and instruction to students in their use as part of the mandated curriculum. Students will recognize that responsibility for positive uses of digital resources belongs to them.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school's digital resources which includes Internet access. The purpose of the resources is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the resources for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access and other digital resources through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF DIGITAL RESOURCES

Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or restriction of use or access

privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment; or civil or criminal liability under other applicable laws.

V. UNACCEPTABLE USES

- A. The following uses of the school district digital resources are considered unacceptable:
1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
 - a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;
 - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
 - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
 - d. information or materials that could cause damage or danger of disruption to the educational process;
 - e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
 - f. Users will not use external proxy servers or other means of bypassing the district's Internet content filter to gain access to these materials.
 2. Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
 3. Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
 4. Users will not use digital resources to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.

5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
6. Users will not use digital resources to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
 - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or guardians or other staff members related to students).
 - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
 - (1) such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent or guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
 - (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. The district may set up user accounts for students in commercial products in which the user agreement follows COPPA compliance.

Vetting of such products is to be done at the district level.

7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person's account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
 8. Users will not use digital resources to violate copyright laws or usage licensing agreements, or otherwise to use another person's property without the person's prior approval or proper citation, including the downloading or exchanging of non-licensed software or media or copying software or media to or from any school computer. Users will give proper attribution to works in all media they find on the Internet.
 9. Users will not use the school digital resources for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement.
 10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district's Bullying Prohibition Policy 514. This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations include, but are not limited to, situations where the school district system is compromised or if a school district employee or student is negatively impacted. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or restriction of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.
- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that

the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

- D. Students and employees using privately-owned electronic devices must follow the policy stated in this document while on school property, attending any school-sponsored activity, or using the [school] network.

VI. FILTER

- A. With respect to any of its devices with Internet access, the school district may monitor the online activities of both minors and adults and employ technology protection measures during any use of such devices by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:

1. Obscene;
2. Child pornography; or
3. Harmful to minors.

The term “harmful to minors” means any picture, image, graphic image file, or other visual depiction that:

- a. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
 - b. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
 - c. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
 - d. Can be considered hate speech (as defined by law).
 - e. Can be considered a recruiting tool for radical organizations (as defined by law).
- B. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
 - C. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable

access for bona fide research or other lawful purposes.

- D. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.
- E. The school district may create filtering policies specific to groups using defined processes.

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted only if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or discovery under Minn. Stat. Ch. 13 (the Minnesota Government Data Practices Act).

IX. DIGITAL RESOURCES USE AGREEMENT

- A. The proper use of digital resources including the Internet, and the educational value to be gained from proper digital resource use, is the joint responsibility of students, parents or guardians, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. Annually, a building administrator, principal or designated staff member is responsible to inform students of policies and guidelines for access to the school

district computer system and acceptable and safe use of the internet, including all electronic communications.

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of the school district digital resources is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on any media or contracted service, including but not limited to, hard drives, servers, or cloud-based applications or interruptions of service or misdeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

XI. USER NOTIFICATION

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
 - 1. Notification that Internet use is subject to compliance with school district policies.
 - 2. Disclaimers limiting the school district's liability relative to:
 - a. Information stored on school district diskettes, hard drives, servers, or officially contracted vendor applications.
 - b. Information retrieved through school district computers, networks, or online resources.
 - c. Personal property used to access school district computers, networks, or online resources.
 - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
 - 3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
 - 4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
 - 5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any

financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents or guardians.

6. Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Pupil Records.
7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
8. Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

XII. PARENTS OR GUARDIANS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

- A. Outside of school, parents or guardians bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents or guardians are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents or guardians will be notified that their students will be using school district resources/accounts to access the Internet. This notification should include:
 1. A copy of the user notification form provided to the student user.
 2. A description of parent/guardian responsibilities.
 3. A statement that the school district's acceptable use policy is available for parental review.

XIII. IMPLEMENTATION; POLICY REVIEW

- A. The school district administration may develop appropriate user notification forms, guidelines, and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.
- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all

parents, guardians, staff, and members of the community.

- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References: 15 U.S.C. § 6501 *et seq.* (Children’s Online Privacy Protection Act)
17 U.S.C. § 101 *et seq.* (Copyrights)
47 U.S.C. § 254 (Children’s Internet Protection Act of 2000 (CIPA))
47 C.F.R. § 54.520 (FCC rules implementing CIPA)
Minn. Stat. § 121A.0695 (School Board Policy; Prohibiting Intimidation and Bullying)
Minn. Stat. § 125B.15 (Internet Access for Students)
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
United States v. Amer. Library Assoc., 539 U.S. 194, 123 S.Ct. 2297, 56 L.Ed.2d 221 (2003)
Doninger v. Niehoff, 527 F.3d 41 (2nd Cir. 2008)
R.S. v. Minnewaska Area Sch. Dist. No. 2149, No. 12-588, 2012 WL 3870868 (D. Minn. 2012)
Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), *aff’d* on other grounds 816 N.W.2d 509 (Minn. 2012)
S.J.W. v. Lee’s Summit R-7 Sch. Dist., 696 F.3d 771 (8th Cir. 2012)
Kowalski v. Berkeley County Sch., 652 F.3d 656 (4th Cir. 2011)
Layshock v. Hermitage Sch. Dist., 650 F.3d 205 (3rd Cir. 2011)
Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)
M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)
J.S. v. Bethlehem Area Sch. Dist., 807 A.2d 847 (Pa. 2002)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
Burnsville-Eagan-Savage School District Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 514 (Bullying Prohibition Policy)
Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
Burnsville-Eagan-Savage School District Policy 519 (Interviews of Students by Outside Agencies)
Burnsville-Eagan-Savage School District Policy 521 (Student Disability)

Nondiscrimination)
Burnsville-Eagan-Savage School District Policy 522 (Student Sex
Nondiscrimination)
Burnsville-Eagan-Savage School District Policy 603 (Curriculum
Development)
Burnsville-Eagan-Savage School District Policy 604 (Instructional
Curriculum)
Burnsville-Eagan-Savage School District Policy 606 (Textbooks and
Instructional Materials)
Burnsville-Eagan-Savage School District Policy 806 (Emergency
Operations Policy)
Burnsville-Eagan-Savage School District Policy 904 (Distribution of
Materials on School District Property by Nonschool Persons)

Adopted: 9/29/2016
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 614

614 SCHOOL DISTRICT ASSESSMENT PROGRAM

I. PURPOSE

The purpose of this policy is to authorize student assessment.

II. GENERAL STATEMENT OF POLICY

It shall be the policy of the School Board that a comprehensive standardized assessment program be established and maintained: for internal and external accountability; that meets federal and state requirements; to evaluate the total program of the school district; to measure progress of students; and for student program placement in core instruction, enrichment and intervention.

III. RESPONSIBILITIES

A. Superintendent

1. Designate appropriate personnel to oversee the district assessment program.
2. Authorize necessary staff for assessment programs' secure systems.
3. Establish a culture of academic integrity.
4. Ensure all security provisions are met for assessment security and confidentiality before, during and after testing events.
5. Comply with all state and federal guidelines and requests specific to the assessment program.

B. District Staff

1. Ensure the assessment program is implemented with fidelity.
2. Review annually and present recommendations to the Superintendent.
3. Communicate expectations and ensure training is provided for secure assessment tools (i.e. Minnesota Comprehensive Assessments, College Board assessments) according to testing company requirements.

4. Comply with all state and federal guidelines and requests specific to the assessment program.
5. Bring to the attention of the assistant superintendent or superintendent or designee, any breach in requirements, or conflicting information regarding the administration or security requirements of an assessment, or any knowledge of a confirmed or potential breach.

C. Principals

1. Establish building-level systems and plans for administration of assessments.
2. Ensure all administration and security requirements are followed.
3. Enact required action for breaches in administration and/or security requirements.
4. Comply with all state and federal guidelines and requests specific to the assessment program.

D. Students

1. Know the importance of test security.
2. Keep test content secure.
3. Act with honesty and integrity during assessment administration.
4. Comply with all state and federal guidelines and requests specific to the assessment program.

E. School/Department Staff

1. Attend all required training for the administration of assessments. Sign the Testing Non-Disclosure/Security Form annually.
2. Seek information and clarity on the administration and security requirements, especially when proctoring or monitoring an assessment.
3. Bring to the attention of the testing coordinator, school associate principal or principal, any breach in requirements, or conflicting information regarding the administration or security requirements of an assessment, or any knowledge of a confirmed or potential breach.
4. Comply with all administration and security requirements of assessments.

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

Legal References: Minn. Stat. § 13.34 (Examination Data)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.36, Subd. 2 (Adequate Yearly Progress)
Minn. Rules Parts 3501.0010-3501.0180 (Graduation Standards – Mathematics and Reading) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.0200-3501.0290 (Graduation Standards – Written Composition) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: Burnsville-Eagan-Savage School District Policy 601 (School District Curriculum and Instruction Goals)
Burnsville-Eagan-Savage School District Policy 613 (Graduation Requirements)
Burnsville-Eagan-Savage School District Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
Burnsville-Eagan-Savage School District Policy 616 (School District System Accountability)

Adopted: 4/14/2016
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 713

713 STUDENT ACTIVITY ACCOUNTING

I. PURPOSE

The school board recognizes the need to provide alternative paths to learning, skill development for its students, and activities for student enjoyment. It also understands its commitment to and obligation for assuring maximum accountability for public funds and student activity funds. For these reasons, the school board will assume control over and/or oversee funds for student activities as set forth in this policy.

II. GENERAL STATEMENT OF POLICY

A. Curricular and Cocurricular Activities

The school board shall take charge of, control over, and account for all student activity funds that relate to curricular and cocurricular activities.

B. Extracurricular Activities

The school board shall take charge of, control over, and account for all student activity accounting that relates to extracurricular activities.

C. Non-Student Activities

In overseeing student activity accounts under this policy, the school board shall not maintain or account for funds generated by non-students including, but not limited to, convenience funds of staff members, booster club funds, parent-teacher organization or association funds, or funds donated to the school district for specified purposes other than student activities.

III. DEFINITIONS

A. Cocurricular Activity

A “cocurricular activity” means those portions of the school-sponsored and directed activities designed to provide opportunities for students to participate in such experiences on an individual basis or in groups, at school and at public events, for improvement of skills (i.e., interscholastic sports, band, etc.). Cocurricular activities are not offered for school credit, cannot be counted toward graduation, and have *one or more* of the following characteristics:

1. They are conducted at regular and uniform times during school hours, or at times established by school authorities;
2. They are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit; and
3. They are partially, primarily, or totally funded by public moneys for general instructional purposes under direction and control of the school board.

B. Curricular Activity

A “curricular activity” means those portions of the school program for which credit is granted, whether the activity is part of a required or elective program.

C. Extracurricular (Noncurricular/Supplementary) Activity

An “extracurricular (noncurricular/supplementary) activity” means all direct and personal services for students for their enjoyment that are managed and operated under the guidance of an adult or staff member. Extracurricular activities have *all* of the following characteristics:

1. They are not offered for school credit nor required for graduation;
2. They generally are conducted outside school hours or, if partly during school hours, at times agreed by the participants and approved by school authorities;
3. The content of the activities is determined primarily by the student participants under the guidance of a staff member or other adult.

D. Public Purpose Expenditure

A “public purpose expenditure” is one which benefits the community as a whole, is directly related to the functions of the school district, and does not have as its primary objective the benefit of private interest.

IV. MANAGEMENT AND CONTROL OF ACTIVITY FUNDS

A. Curricular and Cocurricular Activities

1. All money received on account of cocurricular activities shall be turned over to the appropriate school personnel, who shall deposit such funds in the general fund, to be disbursed for expenses and salaries connected with the activities, or otherwise, by the school board upon properly allowed itemized claims.

2. The appropriate school personnel shall account for all revenues and expenditures related to curricular and cocurricular activities in accordance with the Uniform Financial Accounting and Reporting Standards (UFARS), the Manual for Activity Fund Accounting (MAFA) to the extent applicable, and school district policies and procedures.

B. Extracurricular Activities

1. Extracurricular Activities Under Board Control

- a. Any and all costs of extracurricular activities under board control may be provided from school revenues.
- b. All money received or expended for extracurricular activities under board control shall be turned over to the appropriate school personnel, who shall deposit such funds in the general fund, to be disbursed for expenses and salaries connected with the activities, or otherwise, by the school board upon properly allowed itemized claims.
- c. The appropriate school personnel shall account for all revenues and expenditures related to extracurricular activities under board control in accordance with UFARS and MAFA and school district policies and procedures.

2. Extracurricular Activities Not Under Board Control

- a. All extracurricular activities not under board control shall be self-sustaining with all expenses, except direct salary costs and indirect costs of the use of school facilities, met by dues, admissions, or other student fundraising events. The general fund shall reflect only those salaries directly related to and readily identified with the activity and paid by public funds.
- b. Revenues and expenditures for extracurricular activities not under board control shall be recorded and be managed according to MAFA and shall be reviewed for compliance with and accepted by the school board in accordance with school district policies and procedures.
- c. All student activity funds will be collected and expended:
 - (1) in compliance with school district policies and procedures;
 - (2) under the general direction of the principal and with the participation of students and faculty members who are responsible for generating the revenue;

- (3) in a manner which does not produce a deficit or an unreasonably large accumulation of money to a particular student activity fund;
 - (4) for activities which directly benefit the majority of those students making the contributions in the year the contributions were made whenever possible; and
 - (5) in a manner which meets a public purpose.
- d. Activity accounts of a graduated class will be terminated prior to the start of the school year following graduation. Any residual money from a graduating class activity fund will be removed from the terminated student activity account and deposited into the student activity account defined. Prior to depositing such accounts, all donations or gifts accepted for the specific purpose of the student activity account shall be administered in accordance with the terms of the gift or donation and school district policy.

V. DEMONSTRATION OF ACCOUNTABILITY

Annual External Audit

The school board shall direct its independent certified public accountants to audit, examine, and report upon student activity accounts as part of its annual school district audit in accordance with state law.

Legal References: Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.15, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.35 (General Policy)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.38 (Hearing)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)
Minn. Rules Part 3500.1050 (Definitions for Pupil Fees)
Visina v. Freeman, 252 Minn. 177, 89 N.W.2d 635 (1958)
Minn. Op. Atty. Gen. 159a-16 (May 10, 1966)

Cross References: Uniform Financial Accounting and Reporting Standards (UFARS)
Manual for Activity Fund Accounting (MAFA)

Burnsville-Eagan-Savage School District Policy 510 (Student Activities)
Burnsville-Eagan-Savage School District Policy 511 (Student Fundraising)
Burnsville-Eagan-Savage School District Policy 701 (Establishment and
Adoption of School District Budget)
Burnsville-Eagan-Savage School District Policy 701.1 (Modification of
School District Budget)
Burnsville-Eagan-Savage School District Policy 702 (Accounting)
Burnsville-Eagan-Savage School District Policy 703 (Annual Audit)
Burnsville-Eagan-Savage School District Policy 704 (Development and
Maintenance of an Inventory of Fixed Assets and a Fixed Asset
Accounting System)
Burnsville-Eagan-Savage School District Policy 706 (Acceptance of Gifts)



**Agenda V.A.7.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Stacey Sovine, Executive Director of Human Resources

Date: November 27, 2018

Re: Second reading of changes to Policy 422: *Policies Incorporated by Reference*

Recommendation: Approve, on a second reading basis, changes to Policy 422: *Policies Incorporated by Reference* and add "Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)" to the Cross References section of each policy listed on Policy 422.

Changes suggested by administration and reviewed by the Policy Review Committee on October 25. The first reading was approved by the Board on November 15.

Adopted: 9/10/2015
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 422

422 POLICIES INCORPORATED BY REFERENCE

PURPOSE

Certain policies as contained in this policy reference manual are applicable to employees, contractors, volunteers as well as to students. In order to avoid undue duplication, the school district provides notice by this section of the application and incorporation by reference of the following policies which also apply to employees:

- Policy 102 Equal Educational Opportunity
- Policy 103 Complaints – Students, Employees, Parents, Other Persons
- Policy 206 Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations
- Policy 211 Criminal or Civil Action Against School District, School Board Member, Employee, or Student
- Policy 305 Policy Implementation
- Policy 401 Equal Employment Opportunity
- Policy 505 Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees
- Policy 507 Corporal Punishment
- Policy 510 Student Activities
- Policy 511 Fundraising
- Policy 517 Student Recruiting
- Policy 518 DNR-DNI Orders
- Policy 519 Interviews of Students by Outside Agencies
- Policy 524 Internet Acceptable Use and Safety Policy
- Policy 525 Violence Prevention
- Policy 610 Field Trips
- Policy 710 Extracurricular Transportation
- Policy 711 Video Recording on School Buses
- Policy 712 Video Surveillance Other Than on Buses
- Policy 802 Disposition of Obsolete Equipment and Material

Employees are charged with notice that the above cited policies are also applicable to employees; however, employees are also on notice that the provisions of the various policies speak for themselves and may be applicable although not specifically listed above.

Legal References:

Cross References:



**Agenda V.A.8.
December 13, 2018**

To: Board of Education, Members

From: Cindy Amoroso, Superintendent

Date: November 27, 2018

Re: Second reading of changes to Policies 202 and 212

Recommendation: Approve, on a second reading basis, changes to Policies 202: *School Board Officers* and 212: *School Board Member Development*.

The policies changes were reviewed by administration and by the Policy Review Committee on October 25. The first reading was approved by the Board on November 15.

Adopted: 08/2008
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds: BCB

202 SCHOOL BOARD OFFICERS

I. PURPOSE

School board officers are charged with the duty of carrying out the responsibilities entrusted to them for the care, management, and control of the public schools of the school district. The purpose of this policy is to delineate those responsibilities.

II. GENERAL STATEMENT OF POLICY

- A. The school board shall meet annually and organize by selecting a chair, a vice-chair, a clerk, and a treasurer.
- B. The school board shall appoint a superintendent who shall be an ex officio, nonvoting member of the school board.

III. ORGANIZATION

The school board shall meet annually on the second Thursday in January, or as soon thereafter as practicable, and organize by selecting a chair, a clerk, a treasurer, and such other officers as determined by the school board. These officers shall hold office for one year and until their successors are elected and qualify.

- A. The persons who perform the duties of clerk and treasurer need not be members of the school board.
- B. The school board by resolution may combine the duties of the offices of clerk and treasurer in a single person in the office of business affairs.
- C. If a regularly scheduled board meeting is postponed due to bad weather, the meeting will be held at the discretion of the board chair and properly noticed.
- D. The school board will select the school district's legal counsel at the organizational meeting. The individuals authorized to contact legal counsel are the school board chair, the superintendent and his or her designees.

IV. OFFICER'S RESPONSIBILITIES

- A. Chair

1. The chair when present shall preside at all meetings of the school board, preserve order, ensure all business before the school board is conducted with propriety and dispatch, countersign all orders upon the treasurer for claims allowed by the school board, represent the school district in all actions, and perform all duties a chair usually performs.
2. In case of absence, inability, or refusal of the clerk to draw orders for the payment of money authorized by a vote of the majority of the school board to be paid, the chair may draw the orders, or the office of the clerk may be declared vacant by the chair and treasurer and filled by appointment.
3. The chair will provide leadership in carrying out the powers and duties of the school board and act as spokesperson for the school board unless this responsibility has been delegated to others. The chair shall have completed MSBA Phase I, II, III, and IV training prior to serving as chair to ensure governance norms and protocols. If the school board determines there is not a member who qualifies, this policy may be waived upon majority vote.
4. The chair will oversee all school board members' appointments to committees and outside organizations and bring such appointments to the school board for approval.
5. Other duties may be prescribed to the chair by law or school board action.

B. Vice-Chair

The vice-chair shall perform the duties of the chair in the event the chair is temporarily absent, assist the chair in the performance of his/her responsibilities, and plan and coordinate the school board's annual evaluation of the superintendent.

C. Treasurer

1. The treasurer shall deposit the funds of the school district in the official depository.
2. The treasurer shall make all reports which may be called for by the school board and perform all duties a treasurer usually performs.
3. In the event there are insufficient funds on hand to pay valid orders presented to the treasurer, the treasurer shall receive, endorse, and process the orders in accordance with Minn. Stat. § 123B.12.

D. Clerk

1. The clerk shall keep a record of all meetings in the books provided.

2. Within three days after an election, the clerk shall notify all persons elected of their election.
3. On or before September 15 of each year, the clerk shall:
 - a. file with the school board a report of the revenues, expenditures, and balances in each fund for the preceding fiscal year.
 - b. make and transmit to the commissioner certified reports, showing:
 - (1) revenues and expenditures in detail, and such other financial information required by law, rule, or as may be called for by the commissioner;
 - (2) length of school term and enrollment and attendance by grades;
 - (3) the condition and value of school district property; and
 - (4) other items of information as called for by the commissioner.
4. The clerk shall enter into the clerk's record book copies of all reports and of the teachers' term reports, and of the proceedings of any meeting, and keep an itemized account of all expenses of the school district.
5. The clerk shall furnish to the county auditor, on or before September 30 of each year, an attested copy of the clerk's record, showing the amount of proposed property tax voted by the school district or the school board for school purposes.
6. The clerk shall draw and sign all orders upon the treasurer for the payment of money for bills allowed by the school board for salaries of officers and for teachers' wages and all claims, to be countersigned by the chair.
7. The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.
8. The clerk shall perform the duties of the chair in the event of the chair's and the vice-chair's temporary absences.

E. Superintendent

1. The superintendent shall be an ex officio, nonvoting member of the school board.
2. The superintendent shall perform the following:

- a. visit and supervise the schools in the school district, report and make recommendations about their condition when advisable or on request by the school board;
- b. recommend to the school board employment and dismissal of teachers;
- c. annually evaluate each school principal assigned responsibility for supervising a school building within the district;
- d. superintend school grading practices and examinations for promotions;
- e. make reports required by the commissioner; and
- f. perform other duties prescribed by the school board.

Legal References: Minn. Stat. § 123B.12 (Finance)
Minn. Stat. § 123B.14 (Officers)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 126C.17 (Referendum Revenue)
Minn. Stat. Ch. 205A (School District Elections)

Cross References: Burnsville-Eagan-Savage School District Policy 101 (Legal Status of the School District)
Burnsville-Eagan-Savage School District Policy 201 (Legal Status of the School Board)
Burnsville-Eagan-Savage School District Policy 203 (Operation of the School Board – Governing Rules)
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

Adopted: 7/1985
Reviewed: 11/15/2018
Revised: 12/13/2018
Rescinds: BH

Burnsville-Eagan-Savage School District Policy 212

212 SCHOOL BOARD MEMBER DEVELOPMENT

I. PURPOSE

In recognition of the need for continuing inservice training and development for its members, the purpose of this policy is to encourage the members of the school board to participate in professional development activities designed for them so that they may perform their responsibilities.

II. GENERAL STATEMENT OF POLICY

- A. New school board members will be provided the opportunity and encouragement to attend the orientation and training sessions sponsored by the Minnesota School Boards Association (MSBA). School board members shall receive training in school finance and management developed in consultation with MSBA. School board members are expected to complete all four phases of training (MSBA Phases I-IV), ideally within their first two years on the school board.
- B. All school board members are encouraged to participate in school board and related workshops and activities sponsored by local, state, and national school boards associations, as well as in the activities of other educational groups.
- C. School board members are expected to report back to the school board with materials of interest gathered at the various meetings and workshops.
- D. The school board will reimburse the necessary expenses of all school board members who attend meetings and conventions pertaining to school activities and the objectives of the school board, within the approved policy and budget allocations of the school district relating to the reimbursement of expenses involving the attendance at workshops and conventions.

Legal References: Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)

Cross References: Burnsville-Eagan-Savage School District Policy 214 (Out-of-State Travel by School Board Members)
Burnsville-Eagan-Savage School District Policy 412 (Expense Reimbursement)



Future Ready. Community Strong.

**Agenda V.A.9.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Lisa Rider, Executive Director of Business Services, and Stephanie White, Director of Student Support Services

Date: November 27, 2018

Re: First reading of changes to Policies 902, 530, 707 and 709

Recommendation: Approve, on a first reading basis, changes to Policies 902: *Advertising*, 530: *Immunization Requirements*, 707: *Transportation of Public School Students*, and 709: *Student Transportation Safety Policy*.

The policy changes were reviewed by administration and the Policy Review Committee on November 27.

Adopted: 4/2002
Reviewed: ~~5/26/2016~~12/13/2018
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 maintain Addendum A and B and](#) 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)
[902R Community Use of School Facilities and Equipment](#)
[902 Addendum A](#)
[902 Addendum B](#)

Adopted: 1/1999
Reviewed: 5/26/201612/13/2018
Revised: 6/9/2016MSBA 2018
Rescinds: JHCB

Burnsville-Eagan-Savage School District Policy 530

530 IMMUNIZATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to require that all students receive the proper immunizations or show appropriate exemption as mandated by the MN Immunization law to ensure the health and safety of all students.

II. GENERAL STATEMENT OF POLICY

All students enrolled in Independent School District 191 are required to provide proof of immunizations, or appropriate documentation exempting the student from such immunizations, and such other data necessary to ensure that the student is free from any communicable diseases, as a condition of enrollment.

III. STUDENT IMMUNIZATION REQUIREMENTS

A. No student may be enrolled or remain enrolled, on a full-time, part-time, or shared-time basis, in any elementary or secondary school within the school district until the student or the student's parent or guardian has submitted to the designated school district administrator the required proof of immunizations or documentation of exemption. Prior to the student's first date of attendance, the student or the student's parent or guardian shall provide to the designated school district administrator one of the following statements:

1. a statement, from a physician, advanced practice registered nurse, physician assistant, or a public clinic which provides immunizations (hereinafter "medical statement"), ~~stating affirming~~ that the student received the immunizations required by law indicating the month, day and year each immunization was administered; or
2. a medical statement, ~~from a parent or guardian, physician or a public clinic which provides immunizations, stating affirming~~ that the student received the primary schedule of immunizations required by law and has commenced a schedule of the remaining required immunizations, indicating the month, day and year each immunization was administered and is in the process of completing the series within eight months

B. The statement of a parent or guardian of a student or an emancipated student may be substituted for the medical statement. If such a statement is substituted, this statement must

indicate the month and year each immunization was administered. Upon request, the designated school district administrator will provide information to the parent or guardian of a student or an emancipated student of the dosages required for each vaccine according to the age of the student.

C. The parent or guardian of persons receiving instruction in a home school shall submit one of the statements set forth in Section III.A. above, or statement of exemption from immunizations set forth in Section IV., below, to the superintendent or designee of the school district by October 1 of the first year of their home schooling in Minnesota and the grade 7 year.

ED. When evidence of the presence of a communicable disease exists or when required by any state or federal agency and/or state or federal law, students and/or their parents or guardians may be required to submit such other health care data as is necessary to ensure that the student has received any necessary immunizations and/or is free of any communicable diseases. No student may be enrolled or remain enrolled in any elementary or secondary school within the school district until the student or the student's parent or guardian has submitted the required data.

DE. If a person who is not a Minnesota resident enrolls in a school district online learning course or program that delivers instruction to the person only by computer and does not provide any teacher or instructor contact time or require classroom attendance, the person is not subject to the immunization, statement, and other requirements of this policy.

IV. EXEMPTIONS FROM IMMUNIZATION REQUIREMENTS

Students will be exempt from the foregoing immunization requirements under the following circumstances:

- A. The parent or guardian of a minor student or an emancipated student submits a ~~physician's~~ signed statement stating affirming that the immunization of the student is contraindicated for medical reasons or that laboratory confirmation of the presence of adequate immunity exists; or
- B. The parent or guardian of a minor student or an emancipated student submits his or her notarized statement stating the student has not been immunized because of the conscientiously held beliefs of the parent, guardian or student.

V. NOTICE OF IMMUNIZATION REQUIREMENTS

- A. The school district will develop and implement a procedure to:
 - 1. Notify parents/guardians and students of the immunization and exemption requirements by use of a form approved by the Department of Health;
 - 2. Notify parents/guardians and students of the consequence for failure to

provide required documentation regarding immunizations;

3. Review student health records to determine whether the required information has been provided; and
4. Make reasonable arrangements to send a student home when the immunization requirements have not been met and advise the student and/or the student's parent or guardian of the conditions for re-enrollment.

VI. IMMUNIZATION RECORDS

- A. The school district will maintain a file containing the immunization records for each student in attendance at the school district for at least five years after the student attains the age of majority.
- B. Upon request, the school district may exchange immunization data with persons or agencies providing services on behalf of the student. Immunization data is private student data and disclosure of such data shall be governed by Policy 515, Protection and Privacy of Pupil Records.
- C. The designated school district administrator will assist a student and/or the student's parent or guardian in the transfer of the student's immunization file to the student's new school within 30 days of the student's transfer.
- D. Upon request of a public or private post-secondary educational institution, the designated school district administrator will assist in the transfer of the student's immunization file to the post-secondary educational institution.

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)
Minn. Stat. § 121A.17 (School Board Responsibilities)
Minn. Stat. § 144.29 (Health Records; Children of School Age)
Minn. Stat. § 144.3351 (Immunization Data)
Minn. Stat. § 144.441 (Tuberculosis Screening in Schools)
Minn. Stat. § 144.442 (Testing in Schools)
Minn. Rules Parts 4604.0100-4604.1020 (Immunization)
McCarthy v. Ozark Sch. Dist., 359 F.3d 1029 (8th Cir. 2004)
Op. Atty. Gen. 169-W (July 23, 1980)
Op. Atty. Gen. 169-W (Jan. 17, 1968)

Cross References: Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 4/14/2016
Reviewed: [5/12/2016](#)[12/13/2018](#)
Revised: [5/26/2016](#)[MSBA 2018](#)
Rescinds:

Burnsville-Eagan-Savage School District Policy 707

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents or guardians but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. “Child with a disability” includes every child identified under federal and state special education law as deaf or hard of hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of Education. A licensed physician, an advanced practice nurse, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability. In addition, every child under age three, and at the school district’s discretion from age three to seven, who needs special instruction and services, as determined by the rules of the Commissioner, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner, is not a child with a disability. (Minn. Stat. § 125A.02)
- B. “Home” is the legal residence of the child. In the discretion of the school district, “home” also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student’s parent or guardian as the home of a student for

part or all of the day, if requested by the student's parent or guardian, or an afterschool program for children operated by a political subdivision of the state, if the facility, residence, or program is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district. (Minn. Stat. § 123B.92, Subd. 1(b)(1); Minn. Stat. § 127A.47, Subd. 2)

- C. "Homeless student" means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings, and migratory children who qualify as homeless because they are living in any of the preceding listed circumstances. (42 U.S.C. § 11434a)
- D. "Nonpublic school" means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minn. Stat. §120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d, *et seq.*). (Minn. Stat. §123B.41, Subd. 9)
- E. "Nonresident student" is a student who attends school in the school district and resides in another district, defined as the "nonresident district." In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents or guardians reside in different school districts, the student shall be a resident of the school district designated by the student's parents or guardians. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides. (Minn. Stat. § 123B.88, Subd. 6; Minn. Stat. § 125A.51; Minn. Stat. § 127A.47, Subd. 3)
- F. "Pupil support services" are health, counseling, and guidance services provided by the public school in the same district where the nonpublic school is located. (Minn. Stat. § 123B.41, Subd. 4)
- G. "School of origin," for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled. (42 U.S.C. § 11432(g)(3)(G))
- H. "Shared time basis" is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minn. Stat. § 120A.22 by attendance at a nonpublic school. (Minn. Stat. § 126C.01, Subd. 8)

- I. “Student” means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota. (Minn. Stat. § 123B.41, Subd. 11)

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident secondary students who reside one and one-half (1 ½) miles or more from the school, and all resident elementary students who reside one mile or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student’s parent or guardian. (Minn. Stat. § 123B.88, Subd. 1) Distances are calculated based on where a family driveway meets the street, following the center of the street, to the nearest access point to the school property.
- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.
- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase in the school district’s expenditures for transportation. (Minn. Stat. § 123B.88, Subd. 10, 11, 12, and 13)
- D. For purposes of stabilizing enrollment and reducing mobility, the school district may, in its discretion, establish a full-service school zone and may provide transportation for students attending a school in that full-service school zone. A full-service school zone may be established for a school that is located in an area with higher than average crime or other social and economic challenges and that provides education, health or human services, or other parental support in collaboration with a city, county, state, or nonprofit agency.

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation within its borders to a nonresident student at the same level of service that is provided to resident students. (Minn. Stat. § 124D.04, Subd. 7; Minn. Stat. § 123B.92, Subd. 3)
- B. If the school district decides to transport a nonresident student within the student’s resident district, the school district will notify the student’s resident district of its decision, in writing, prior to providing transportation. (Minn. Stat. § 123B.88,

Subd. 6)

- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents or guardians shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district. (Minn. Stat. § 127A.47, Subd. 3(b))
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program. (Minn. Stat. § 123B.92, Subd. 3(b))

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NONDISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to the border of the nonresident district if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week. (Minn. Stat. § 124D.03, Subd. 8)
- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by the school district in an adjacent district. (Minn. Stat. § 123B.88, Subds. 1 and 4)
- C. In general, the school district is not responsible for transportation for any resident student attending school in an adjoining state under a reciprocity agreement but may provide such transportation services at its discretion. (Minn. Stat. § 124D.041)

VII. SPECIAL EDUCATION STUDENTS/STUDENTS WITH A DISABILITY/STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, the board must provide necessary transportation, consistent with Minn. Stat. § 123B.92, Subd. 1(b)(4), for a resident

child with a disability not yet enrolled in kindergarten for the provision of special instruction and services. Special instruction and services for a child with a disability not yet enrolled in kindergarten include an individualized education program (IEP) team placement in an early childhood program when that placement is necessary to address the child's level of functioning and needs. (Minn. Stat. § 123B.88, Subd. 1)

- B. Resident students with a disability whose IEP team determines that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the condition and applicable laws. This provision shall not be applicable to parents or guardians who transport their own child under a contract with the school district. (Minn. Stat. § 123B.88, Subd. 19; Minn. Rules Part 7470.1600)
- C. Resident students with a disability who are boarded and lodged at Minnesota state academies for educational purposes, but who also are enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district. (Minn. Stat. § 125A.65)
- D. If a resident student with a disability attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary. (Minn. Stat. § 125A.12)
- E. When a student with a disability or a student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provide the transportation, at the expense of the school district, to that student. The school district may establish reasonable restrictions on transportation, except if a Minnesota court or agency orders the child placed at a day care and treatment program and the school district receives a copy of the order, then the school district must provide transportation to and from the program unless the court or agency orders otherwise. Transportation shall only be provided by the school district during regular operating hours of the school district. (Minn. Stat. § 125A.15(b); Minn. Stat. § 125A.51(d))
- F. When a nonresident student with a disability or a student with a short-term or temporary disability is temporarily placed in a residential program within the

school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation. (Minn. Stat. § 125A.15(c) and (d); Minn. Stat. § 125A.51(e))

- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law. (Minn. Rules Part 7470.1700)
- H. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minn. Stat. Ch. 125A. (Minn. Rules Part 7470.1600, Subd. 2)

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district. (42 U.S.C. § 11432(e)(3)(C)(i)(III)(cc) and (g)(4)(A))
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:
 - 1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the secondary resident student's school of origin and the shelter or other non-shelter ~~location if the shelter or non-shelter location is one and one-half (1 ½) or more miles from the school, and for all resident elementary students who reside one mile or more from the school of origin and the student's transportation privileges have not been revoked on the same basis as transportation services are provided to other students in the school district.~~ (42 U.S.C. § 11432(g)(1)(J)(iii)(I))
 - 2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location ~~if the shelter or non-shelter location is two or more miles from the school of origin and the student's transportation privileges have not been revoked on the same basis as transportation services are provided to other students in the school district,~~ unless the school district and the school district in which the student is temporarily placed agree that the school district in

which the student is temporarily placed shall provide transportation. (Minn. Stat. § 125A.51(f); 42 U.S.C. § 11432(g)(1)(J)(iii)(II))

3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located. (Minn. Stat. § 125A.51(f))
4. A homeless nonresident student enrolled under Minn. Stat. § 124D.08, Subd. 2a, must be provided transportation from the student's district of residence to and from the school of enrollment. (Minn. Stat. § 123B.92, Subd. 3(c)).

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days. Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days. (Minn. Stat. § 123B.88, Subd. 21)

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means. (Minn. Stat. § 123B.88, Subd. 1)

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under 20 U.S.C. § 1415 (Individuals with Disabilities Education Improvement Act), 29 U.S.C. § 794 (the Rehabilitation Act), and 42 U.S.C. § 12132, (Americans with Disabilities Act) are governed by these provisions. (Minn. Stat. § 121A.59)

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students

to and from extracurricular activities conducted at locations other than school, where attendance is optional. (Minn. Stat. § 123B.36, Subd. 1(10))

- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay. The school district also may waive fees for transportation if the student's parent is serving in, or within the past year has served in, active military service as defined in Minn. Stat. § 190.05. (Minn. Stat. § 123B.36, Subds. 1(11) and 6)
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee. (Minn. Stat. § 123B.36, Subd. 1(13))
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment site that is part of an approved work-based training program, the school district may require the payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs. (Minn. Stat. § 123B.36, Subd. 3)

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59 (Bus Transportation is a Privilege Not a Right)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Educational Aids for Nonpublic School Children; Definitions)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Enrollment Options Programs in Border States)
Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District)
Minn. Stat. Ch. 125A (Children With a Disability)
Minn. Stat. § 125A.02 (Children With a Disability, Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)

Minn. Stat. § 126C.01 (General Education Revenue - Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Stat. § 190.05 (Definitions)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities)
20 U.S.C. § 1415 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000d (Prohibition Against Exclusion from Participation in, Denial of Benefits of, and Discrimination under Federally Assisted Programs on Ground of Race, Color, or National Origin)
42 U.S.C. § 11431, *et seq.* (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132, *et seq.* (Americans With Disabilities Act)

Cross References: Burnsville-Eagan-Savage School District Policy 708 (Transportation of Nonpublic School Students)
Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)
Burnsville-Eagan-Savage School District Policy 710 (Extracurricular Transportation)
MSBA Service Manual, Chapter 2, Transportation

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Burnsville-Eagan-Savage School District Policy 709

709 STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities while waiting for, entering, riding, and exiting a school bus.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. Student Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 12 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege, not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades EC through 5 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 6 through 12 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades EC through 12 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades EC through 3 school bus safety training twice during the school year.
4. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
5. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
6. The school district may provide kindergarten students with school bus safety training before the first day of school.
7. The school district may provide student safety education for bicycling and pedestrian safety for students in grades K through 5.
8. The school district shall adopt and make available for public review a curriculum for transportation safety education.
9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades EC through 12 have received the appropriate training.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.
- B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.
 1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation

Office/School Office.

2. Rules at the Bus Stop

- a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.
- b. Respect the property of others while waiting at your bus stop.
- c. Keep your arms, legs, and belongings to yourself.
- d. Use appropriate language.
- e. Stay away from the street, road, or highway when waiting for the bus.
- f. Wait until the bus stops before approaching the bus.
- g. After getting off the bus, move away from the bus.
- h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
- i. No fighting, harassment, intimidation, or horseplay.
- j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

- a. Observe same conduct as in the classroom.
- b. Be courteous, use no profane language.
- c. Do not eat or drink on the bus.
- d. Keep the bus clean.
- e. Cooperate with the driver.
- f. Do not smoke.
- g. Do not be destructive.
- h. Stay in your seat.
- i. Keep head, hands and feet inside the bus.

- j. Bus driver is authorized to assign seats.

4. Consequences

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

The school bus is considered an extension of the classroom. Refer to the student handbook for more details on potential consequences.

(1) Other Discipline

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

(2) Records

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

(3) Vandalism/Bus Damage

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

(4) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to

students. School bus rules are to be posted on each school bus.

(5) Criminal Conduct

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

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

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

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

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

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below.

B. The school district shall conduct mandatory drug and alcohol testing of all school

district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.

- C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:
1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;
 2. reckless driving;
 3. improper or erratic traffic lane changes;
 4. following the vehicle ahead too closely;
 5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
 6. driving a commercial vehicle without obtaining a commercial driver's license or without having a commercial driver's license in the driver's possession.
- D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.
- E. A school bus driver, with the exception of a driver operating a type A-I school bus ~~or type III vehicle~~, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

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

VI. SCHOOL BUS DRIVER TRAINING

A. Training

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

B. Evaluation

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

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

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

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

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

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

B. Type III Vehicles

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

passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.

- b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
- c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.

11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.

12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.

13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

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

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:

- a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
- b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:

- (1) safe operation of a type III vehicle;
- (2) understanding student behavior, including issues relating to

students with disabilities;

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

- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minn. Stat.

§ 122A.18, Subd. 8, or Minn. Stat. § 123B.03 for school district employees; Minn. Stat. § 144.057 or Minn. Stat. Ch. 245C for day care employees; or Minn. Stat. § 171.321, Subd. 3, for all other persons operating a type III vehicle under this section.

- d. Operators shall submit to a physical examination as required by Minn. Stat. § 171.321, Subd. 2.
- e. The operator's employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minn. Stat. § 181.951, Subds. 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.
- f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minn. Stat. § 171.321, Subd. 5.
- g. A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of violating Minn. Stat. § 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses), or § 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minn. Stat. §§ 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.
- h. A person who has ever been convicted of a disqualifying offense as defined in Minn. Stat. § 171.3215, Subd.1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
- i. A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of a moving offense in violation of Minn. Stat. Ch. 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.
- j. Students riding the type III vehicle must have training required under Minn. Stat. § 123B.90, Subd. 2 (See Section II.B., above).
- k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other

entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.

2. The type III vehicle must bear a current certificate of inspection issued under Minn. Stat. § 169.451.
3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I “Activity” Buses Driven by Employees with a Driver’s License Without a School Bus Endorsement

1. The holder of a Class D driver’s license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.
 - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minn. Stat. § 171.321, Subd. 2.
 - e. The operator has a valid driver’s license and has not sustained a conviction of a disqualifying offense as set forth in Minn. Stat. § 171.02, Subd. 2a(h) - 2a(j).
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration’s “Guideline for the Safe Transportation of Pre-school Age Children in School Buses,” if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
 - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.

2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
3. A school bus operated under this section must bear a current certificate of inspection.
4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

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

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved

by the school district.

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

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

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

Legal References: Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)

Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
 Minn. Stat. § 123B.90 (School Bus Safety Training)
 Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
 Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
 Minn. Stat. Ch. 169 (Traffic Regulations)
 Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
 Minn. Stat. § 169.02 (Scope)
 Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
 Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)
 Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
 Minn. Stat. § 169.454 (Type III Vehicle Standards)
 Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
 Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
 Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
 Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
 Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
 Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)
 Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)
 Minn. Stat. § 171.321 (Qualifications of School Bus Driver)
 Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
 Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)
 Minn. Stat. Ch. 245C (Human Services Background Studies)
 Minn. Stat. § 609.02 (Definitions)
 Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
 49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
 49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
 49 C.F.R. § 383.5 (Transportation Definitions)

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



**Agenda VI.A
December 13, 2018**

To: Members, Board of Education

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

Date: December 6, 2018

Re: Approve Financial Audit Report for 2017-2018

RECOMMENDATION: That the Board of Education approve the Financial Audit Report for 2017-2018

CliftonLarsonAllen provided an overview of the Comprehensive Annual Financial Report (CAFR) for the 2017-2018 fiscal year during the board work-session on November 15, 2018.

Electronic copies of the Financial Audit Report for 2017-2018 have been made available to the board members and printed bound copies were provided to Members of the Board on November 15. 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
- No “material weaknesses” in internal controls noted
- Two Single Audit findings
- One Legal Compliance Findings
- General Fund unassigned fund balance decreased by \$4,441,643

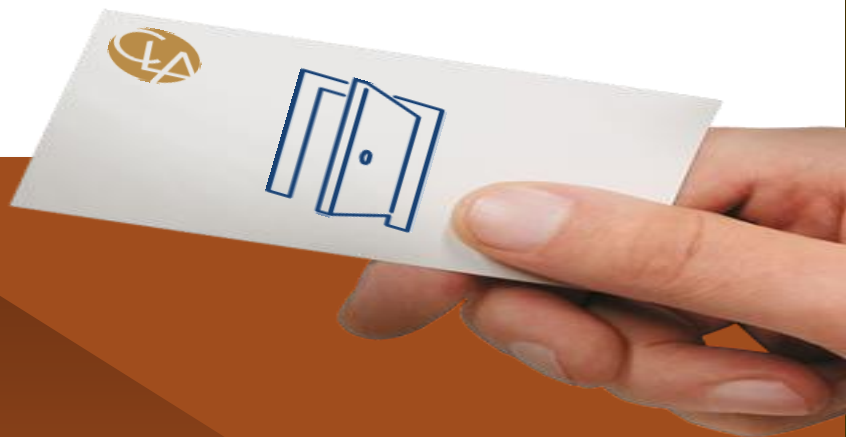
I recommend the Board of Education approve the Financial Audit Report for 2017-2018.

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

www.isd191.org

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

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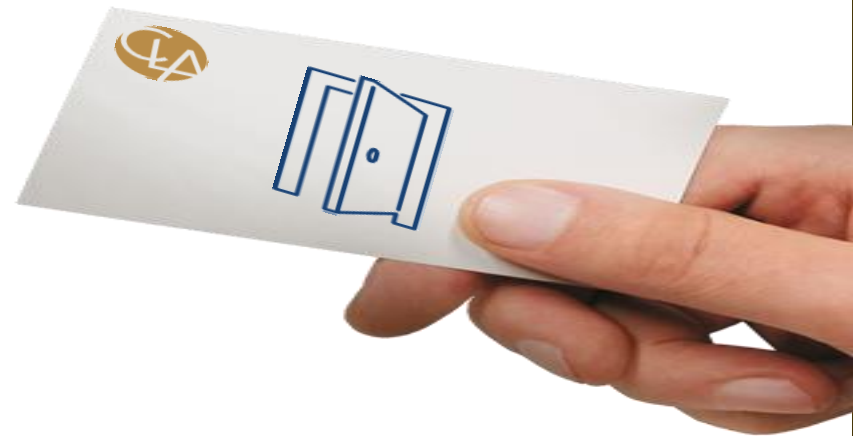
Presented by:
CliftonLarsonAllen

Dennis Hoogeveen, Principal

Audit Results Year Ended 6/30/18

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

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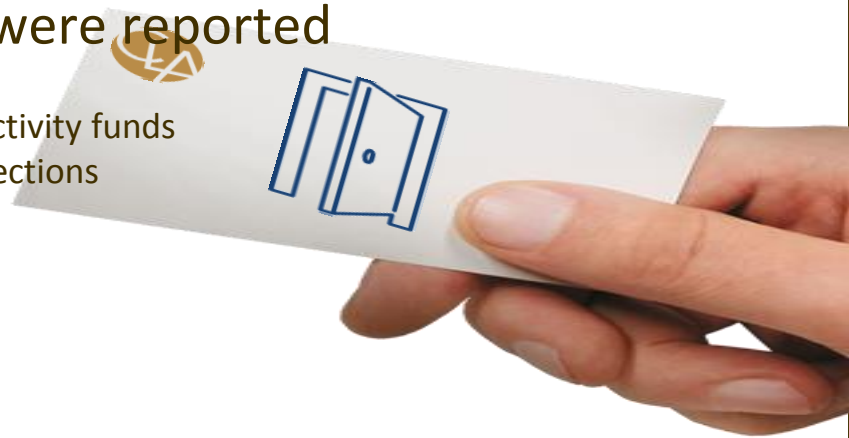
Audit Results Year Ended 6/30/18 (continued)

•Single Audit – The District complied with all requirements of the major federal program tested (Child Nutrition Cluster). There were two findings reported as significant deficiencies in regard to the requirements for the major federal program tested. One dealt with verification testing and one dealt with procurement requirements.

•Legal Compliance – One compliance issue was reported with respect to Minnesota Statutes which related to an OPEB trust reporting form deadline.

•Student Activity Audit – Three findings were reported

- Inactive student activity accounts were again noted
- Monthly bank reconciliations for elementary student activity funds
- The standard finding that all districts have for cash collections



Audited Fund Balances – General Fund

ISD #191 - BURNSVILLE-EAGAN-SAVAGE

AUDITED FUND BALANCES THROUGH JUNE 30, 2018 (UFARS basis)

FUND DESCRIPTION	6/30/2017 AUDITED BALANCE	2017-18 AUDITED REVENUES	2017-18 AUDITED EXPENDITURES	2017-18 APPROVED TRANSFER	6/30/2018 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$14,467,081	\$96,738,337	\$98,942,975	(\$2,237,985)	\$10,024,458
B. NONSPENDABLE FOR PREPAIDS	\$328,969	\$45,566	\$0	\$0	\$374,535
B. NONSPENDABLE	\$328,969	\$45,566	\$0	\$0	\$374,535
C. COMMITTED FOR					
PROGRAM CARRYOVER - NONCAPITAL	\$1,000,077	\$0	\$252,022	\$0	\$748,055
PROGRAM CARRYOVER - FACILITIES RENTAL	\$0	\$144,614	\$42,006	\$140,689	\$243,297
PRO PAY PROGRAM	\$293,870	\$2,375,566	\$2,402,984	\$0	\$266,452
C. COMMITTED	\$1,293,947	\$2,520,180	\$2,697,012	\$140,689	\$1,257,804
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$125,252	\$692,208	\$566,956	\$0
CAREER AND TECH PROGRAM	\$0	\$303,252	\$1,104,269	\$801,017	\$0
LEARNING AND DEVELOPMENT	\$0	\$1,970,832	\$1,970,832	\$0	\$0
BASIC SKILLS	\$0	\$9,904,423	\$9,986,894	\$82,471	\$0
STAFF DEVELOPMENT	\$0	\$1,192,402	\$1,856,278	\$663,876	\$0
AREA LEARNING CENTER	\$1,225,546	\$2,687,485	\$2,798,664	\$0	\$1,114,367
ACHIEVEMENT & INTEGRATION	\$0	\$1,850,377	\$1,833,353	(\$17,024)	\$0
SAFE SCHOOLS	\$0	\$482,973	\$482,973	\$0	\$0
MEDICAL ASSISTANCE	\$18,903	\$524,993	\$543,896	\$0	\$0
LTFM (INCL PREV ALT FACILITIES)	(\$980)	\$1,993,231	\$1,992,251	\$0	\$0
OPERATING CAPITAL	\$2,824,522	\$2,877,785	\$2,986,093	\$0	\$2,716,214
HEALTH & SAFETY	(\$75,316)	\$60,582	\$0	\$0	(\$14,734)
TECHNOLOGY LEVY	\$34,059	\$2,544,339	\$2,235,838	\$0	\$342,560
D. RESTRICTED	\$4,026,734	\$26,517,926	\$28,483,549	\$2,097,296	\$4,158,407
BUDGET		\$126,406,866	\$130,846,390		\$15,677,207
TOTAL GENERAL FUND	\$20,116,731	\$125,822,009	\$130,123,536	\$0	\$15,815,204
DIFFERENCE		(\$584,857)	(\$722,854)		\$137,997
% VARIANCE		-0.46%	-0.55%		

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Audited Fund Balances – Other Funds (continued)

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2018 (UFARS basis)

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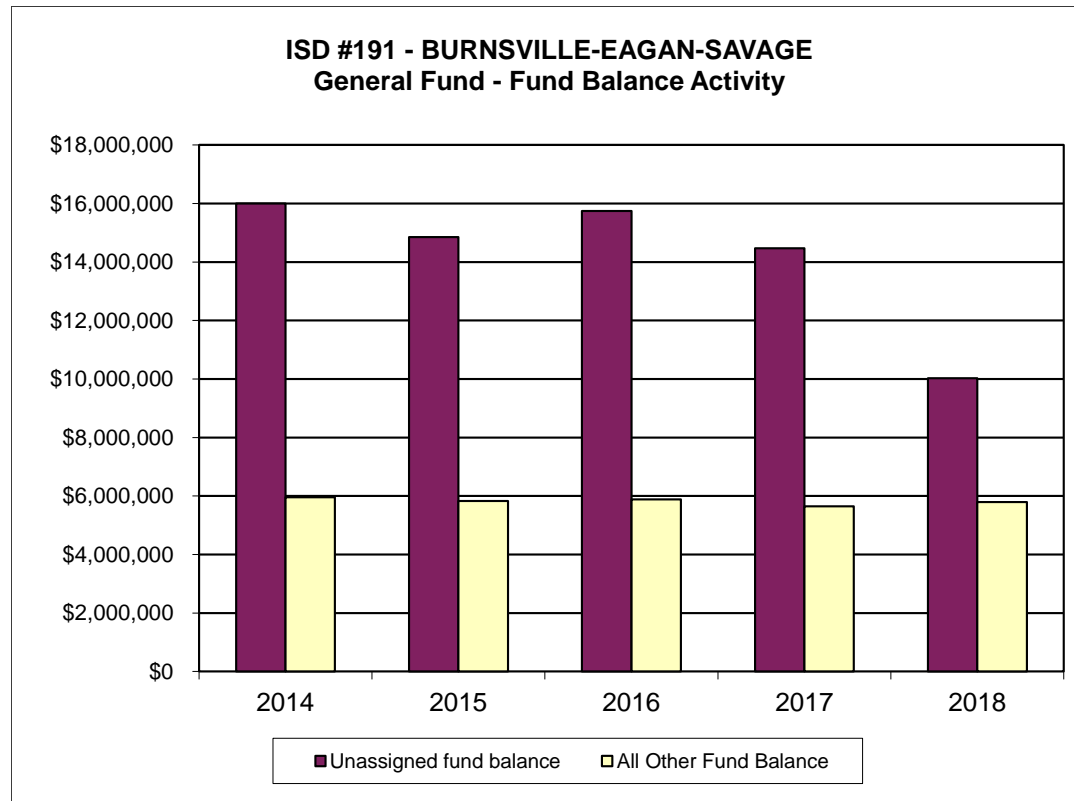
FUND DESCRIPTION	6/30/2017 AUDITED BALANCE	2017-18 AUDITED REVENUES	2017-18 AUDITED EXPENDITURES	2017-18 APPROVED TRANSFER	6/30/2018 AUDITED BALANCE
FOOD SERVICE					
NONSPENDABLE FOR INVENTORY	\$177,574	\$11,696	\$0	\$0	\$189,270
RESTRICTED FOR FOOD SERVICE	\$1,188,170	\$5,802,070	\$5,943,168	\$0	\$1,047,072
BUDGET		\$5,833,664	\$5,934,300		\$1,265,108
TOTAL FOOD SERVICE	\$1,365,744	\$5,813,766	\$5,943,168	\$0	\$1,236,342
DIFFERENCE		(\$19,898)	\$8,868		(\$28,766)
% VARIANCE		-0.34%	0.15%		
COMMUNITY EDUCATION					
NONSPENDABLE FOR PREPAIDS	\$0	\$1,347	\$0	\$0	\$1,347
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	\$45,808	\$5,283,448	\$5,384,435	(\$89,338)	(\$144,517)
EARLY CHILDHOOD FAMILY ED	\$60,793	\$577,796	\$583,456	\$0	\$55,133
SCHOOL READINESS	\$493,868	\$793,055	\$744,763	(\$46,015)	\$496,145
ADULT BASIC EDUCATION	\$0	\$539,626	\$641,266	\$101,640	\$0
OTHER PURPOSES	\$9,325	\$148,788	\$191,826	\$33,713	\$0
BUDGET		\$7,034,684	\$7,036,676		\$607,802
TOTAL COMMUNITY EDUCATION	\$609,794	\$7,344,060	\$7,545,746	\$0	\$408,108
DIFFERENCE		\$309,376	\$509,070	\$0	(\$199,694)
% VARIANCE		4.40%	7.23%		
CAPITAL PROJECTS FUND					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$4,741,826	\$116,563	\$1,614,730	\$0	\$3,243,659
LTFM (PREV ALT FACIL PROG)	\$1,598,938	\$3,420	\$1,091,621	\$0	\$510,737
BUDGET		\$98,000	\$5,391,764		\$1,047,000
TOTAL CAPITAL PROJECTS	\$6,340,764	\$119,983	\$2,706,351	\$0	\$3,754,396
DIFFERENCE		\$21,983	(\$2,685,413)		\$2,707,396
% VARIANCE		22.43%	-49.81%		

Audited Fund Balances – Other Funds

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2018 (UFARS basis)

FUND DESCRIPTION	6/30/2017 AUDITED BALANCE	2017-18 AUDITED REVENUES	2017-18 AUDITED EXPENDITURES	2017-18 APPROVED TRANSFER	6/30/2018 AUDITED BALANCE
DEBT SERVICE					
A. RESTRICTED FOR					
OPERATING	\$1,092,648	\$10,262,288	\$8,554,651	\$0	\$2,800,285
BOND REFUNDING	\$31,181,809	\$0	\$31,181,809	\$0	\$0
OPEB BOND DEBT SERVICE	\$346,275	\$1,404,018	\$1,388,588	\$0	\$361,705
BUDGET		\$10,878,368	\$43,231,861		\$267,239
TOTAL DEBT SERVICE	\$32,620,732	\$11,666,306	\$41,125,048	\$0	\$3,161,990
DIFFERENCE		\$787,938	(\$2,106,813)		\$2,894,751
% VARIANCE		7.24%	-4.87%		
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$175,683	\$940,555	\$885,172	\$0	\$231,066
HEALTH BENEFITS SELF-INSURANCE	\$6,900,806	\$20,425,921	\$20,249,418	\$0	\$7,077,309
SEVERANCE BENEFITS	\$2,579,967	\$319,280	\$347,703	\$0	\$2,551,544
OTHER POST-EMPLOYMENT BENEFITS	\$12,683,868	\$738,514	\$650,803	\$0	\$12,771,579
TOTAL INTERNAL SERVICE FUNDS	\$22,340,324	\$22,424,270	\$22,133,096	\$0	\$22,631,498
TRUST FUNDS					
EMPLOYEE BENEFITS TRUST FUND	\$86,865	\$948,880	\$911,319	\$0	\$124,426
PRIVATE-PURPOSE TRUST FUND	\$77,900	\$84,619	\$72,131	\$0	\$90,388
TOTAL TRUST FUNDS	\$164,765	\$1,033,499	\$983,450	\$0	\$214,814

General Fund – Fund Balance Activity



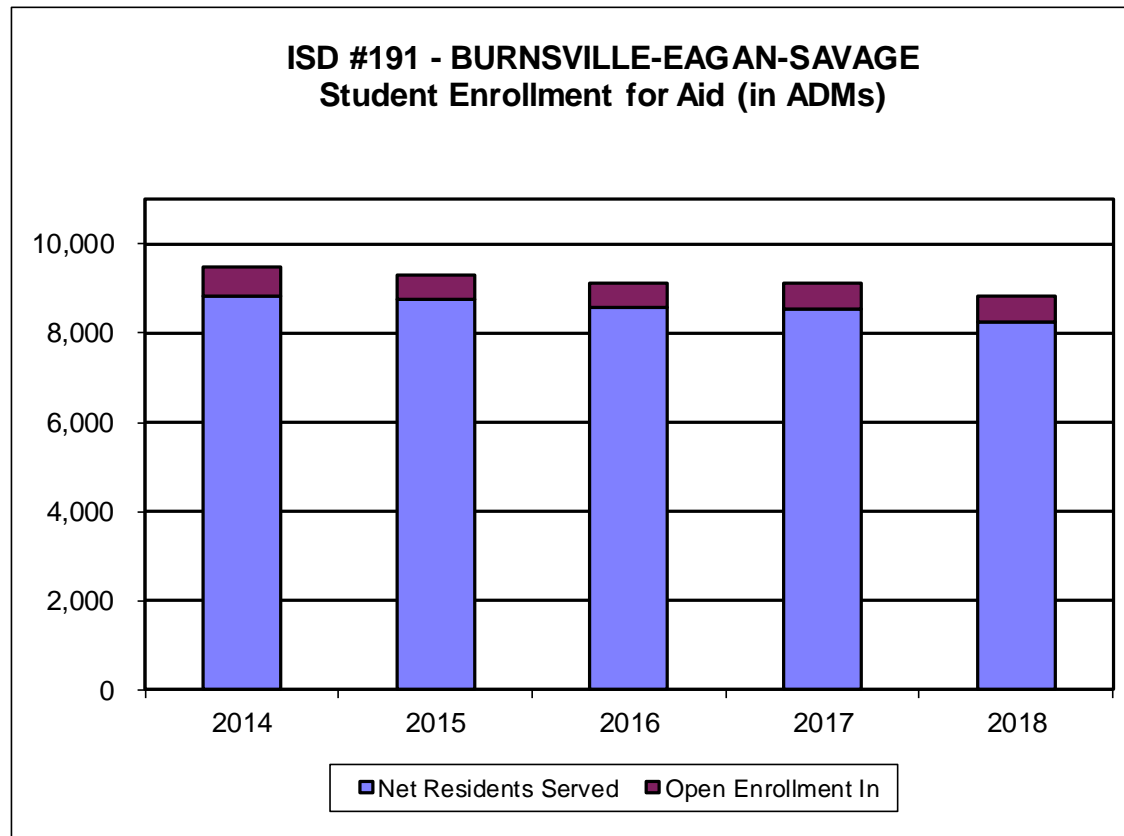
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<u>UFARS Basis</u>	2014	2015	2016	2017	2018
Unassigned Fund Balance	\$ 16,003,177	\$ 14,849,613	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458
All Other Fund Balance	5,957,414	5,828,253	5,881,689	5,649,650	5,790,746
Total Fund Balance	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,629,697</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>
Total Expenditures	<u>\$ 116,179,878</u>	<u>\$ 120,386,631</u>	<u>\$ 120,269,787</u>	<u>\$ 126,130,083</u>	<u>\$ 130,123,536</u>
Unassigned Fund Balance as a % of Total Expenditures	<u>13.77%</u>	<u>12.33%</u>	<u>13.09%</u>	<u>11.47%</u>	<u>7.70%</u>

Student Enrollment – Open Enrollment

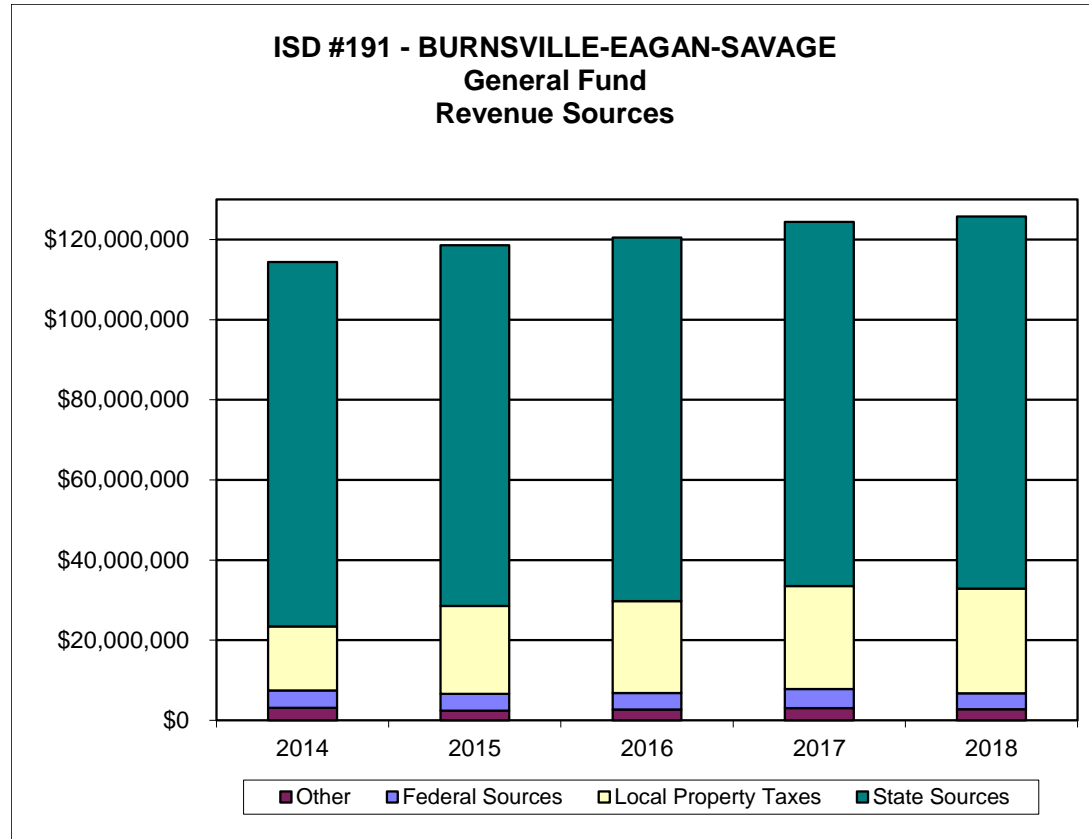
	2014	2015	2016	2017	2018
Total Residents	10,490.90	10,645.10	10,652.86	10,708.91	10,548.77
Open Enrollment Out *	(1,655.49)	(1,892.48)	(2,092.06)	(2,169.47)	(2,281.84)
Net Residents Served	8,835.41	8,752.62	8,560.80	8,539.44	8,266.93
Open Enrollment In	638.47	558.65	560.01	569.96	565.59
Net ADM Served	9,473.88	9,311.27	9,120.81	9,109.40	8,832.52
Net Pupil Units Served	10,870.64	10,135.75	9,932.59	9,931.97	9,634.79

* - includes enrolled in charter schools



General Fund – Revenue Sources

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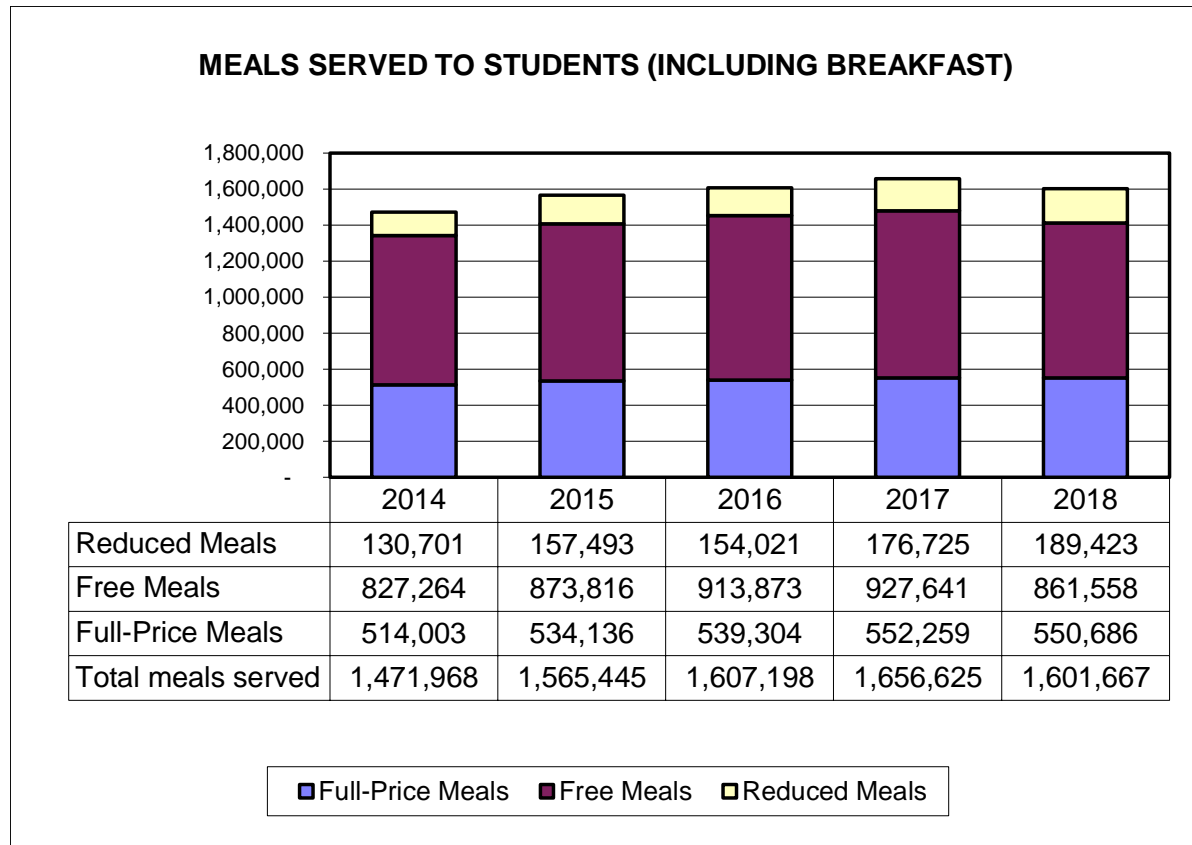
	2014	2015	2016	2017	2018
Local Property Taxes	\$ 15,949,634	\$ 21,933,388	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688
State Sources	90,985,769	90,062,883	90,837,480	90,931,906	92,932,943
Federal Sources	4,326,228	4,200,632	4,170,967	4,763,107	4,008,431
Other	3,119,710	2,398,540	2,659,840	3,044,658	2,724,031
Total Revenues	\$ 114,381,341	\$ 118,595,443	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093

General Fund – Expenditures by Object

	2018				2017	2016
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
Salaries	\$ 76,410,893	\$ 74,097,361	\$ (2,313,532)	(3.03)%	\$ 72,382,263	\$ 69,637,631
Employee Benefits	29,156,871	29,360,147	203,276	0.70	28,054,305	28,715,880
Purchased Services	17,111,203	17,854,686	743,483	4.35	17,017,572	16,336,479
Supplies and Materials	2,939,149	3,636,499	697,350	23.73	4,007,841	2,909,043
Capital Expenditures	4,266,064	3,796,740	(469,324)	(11.00)	3,338,715	1,566,645
Other Expenditures	962,210	1,378,103	415,893	43.22	1,329,387	1,104,109
Total Expenditures	\$ 130,846,390	\$ 130,123,536	\$ (722,854)	(0.55)%	\$ 126,130,083	\$ 120,269,787

As reflected above, total expenditures of the General Fund were 0.55% under the budgeted amount. On a budget of \$130 million this outcome reflects very good budget development and monitoring.

Food Service Fund – Meals Served



Percentage of Total Meals Served

by Type (including Breakfast):

Full Price Meals	34.9 %	34.1 %	33.6 %	33.3 %	34.4 %
Reduced Price Meals	8.9	10.1	9.6	10.7	11.8
Free Meals	56.2	55.8	56.9	56.0	53.8
Total	<u><u>100.0 %</u></u>	<u><u>100.0 %</u></u>	<u><u>100.0 %</u></u>	<u><u>100.0 %</u></u>	<u><u>100.0 %</u></u>

Expenditures per ADM - Comparison

Expenditures Per Student (ADM) Served

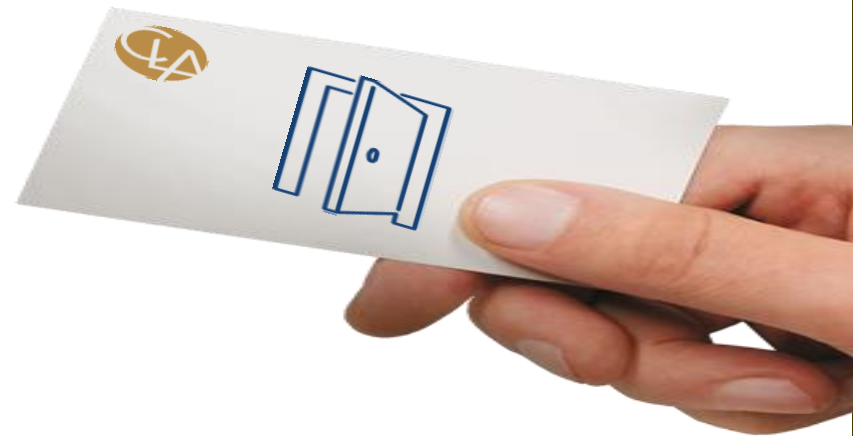
	Statewide			ISD No. 191		
	All	Seven County	Enrollment	Burnsville-Eagan-Savage		
	Districts	Metro Area	> than 4,000	2016	2017	2018
	2017	2017	2017			
District and School Admin and Support Services	\$ 1,049	\$ 996	\$ 955	\$ 960	\$ 1,049	\$ 1,186
Regular Instruction (including Co- & Extra-Curricular)	5,499	5,887	5,726	5,762	5,944	6,134
Vocational Instruction (Career & Technical)	156	153	158	153	203	238
Special Education Instruction	2,231	2,334	2,395	2,599	2,598	2,742
Instructional Support Services	643	765	751	1,104	1,174	1,206
Pupil Support Services (Including Transportation)	1,076	1,165	1,133	1,045	1,189	1,315
Operations and Maintenance and Other	894	870	874	1,065	1,118	1,167
Food Service	546	545	541	593	620	646
Community Service	579	713	682	707	743	824
Capital Expenditure	701	592	596	182	416	444
Debt Service	1,382	1,473	1,412	1,251	1,466	1,306
Total Pre-K - 12 Expenditures	\$ 14,756	\$ 15,493	\$ 15,223	\$ 15,419	\$ 16,521	\$ 17,207
Percent Change from Prior Year				4.56%	7.15%	4.15%

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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.

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Thank You!

Dennis Hoogeveen

Principal

612.397.3063

dennis.hoogeveen@claconnect.com



CliftonLarsonAllen



CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAconnect.com

November 8, 2018

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, 2018

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
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JUNE 30, 2018**

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**EXECUTIVE AUDIT SUMMARY (EAS)
FOR
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
YEAR ENDED JUNE 30, 2018**

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, 2018.

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 reported in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.

Internal Controls Over Financial Reporting – No “material weaknesses” in internal control were reported.

Single Audit – There were two findings reported in regard to the requirements for the major federal programs tested. These were both reported as significant deficiencies.

Legal Compliance – One compliance issue was reported with respect to Minnesota Statutes.

Fund Balance – The District's General Fund unassigned fund balance decreased by \$4,442,623 (UFARS basis) during fiscal 2017-2018, changing from a balance of \$14,467,081 to a balance of \$10,024,458 at June 30, 2018. Total fund balance of the General Fund decreased by \$4,301,527, ending at \$15,815,204 as of June 30, 2018. The ending unassigned fund balance represents a balance of 7.70% 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 proration at the state level and similar problems.

Enrollment – For fiscal 2017-2018, Burnsville-Savage-Eagan Public Schools served an estimated total adjusted average daily membership of 8,832.52 (or 9,634.79 adjusted pupil units). For fiscal 2016-2017, Burnsville-Savage-Eagan Public Schools had served total adjusted average daily membership of 9,109.40 (or 9,931.97 adjusted pupil units).

Budget to Actual – Total revenues on a net basis in the General Fund were approximately \$626,000 (or 0.50%) lower than the final budgeted amount while total expenditures on a net basis were approximately \$723,000 (or 0.55%) lower than had been budgeted. Including other financing sources of \$40,916 (insurance recovery proceeds), the net effect of budget variances was a decrease to total fund balance that was \$137,997 less than had been reflected in the District's final amended budget. On a budget this large, the expenditure variances once again reflect very good budget development, 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. Beginning in fiscal 2015, the District was required to implement GASB Statement No. 68, which significantly impacted the District's ending net position as a result of recording the District's estimated share of the respective unfunded liability for the statewide pension plans for TRA and PERA. The ending balance of the Net Pension Liability at June 30, 2018, increased significantly as a result of GASB requirements related to the actuarial calculations. The following table presents components of the District's net position at year-end, along with a simplified reconciliation of the difference between the governmental fund balances and total net position:

	As of June 30,	
	<u>2018</u>	<u>2017</u>
Total Fund Balance for Governmental Funds	\$ 24,376,040	\$ 61,053,765
Capital Assets, Less Accumulated Depreciation	155,950,508	160,944,804
Long-Term Liabilities	(152,790,047)	(188,623,733)
Net Pension Liability-Related Balances	(144,704,117)	(112,115,640)
Other Postemployment Benefits Liability	(9,097,557)	437,472
Internal Service Funds Net Position	22,587,325	22,340,324
Other - Net	(1,119,750)	(2,181,398)
Total Net Position - Governmental Activities	<u>\$ (104,797,598)</u>	<u>\$ (58,144,406)</u>
Net Position:		
Net Investment in Capital Assets	\$ 21,465,486	\$ 17,935,621
Restricted	5,821,544	6,015,244
Unrestricted	(132,084,628)	(82,095,271)
Total Net Position - Governmental Activities	<u>\$ (104,797,598)</u>	<u>\$ (58,144,406)</u>

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

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 2018 and 2017:

	Year Ended June 30,	
	2018	2017
Net Change in Fund Balance - Total Governmental Funds	\$ (36,677,725)	\$ (35,475,150)
Capital Asset Purchases	4,486,613	25,903,451
Depreciation	(9,480,909)	(7,198,053)
Debt Proceeds	-	(13,990,000)
Repayment of Debt	34,775,000	28,770,346
Pension Expenses	(32,588,477)	(34,753,213)
Change in Other Long-Term Liabilities	1,319,270	363,185
Change in Net Position of Internal Service Funds	247,001	844,652
Other - Net	490,321	341,794
Change in Net Position - Governmental Activities	<u>\$ (37,428,906)</u>	<u>\$ (35,192,988)</u>

I. FINANCIAL RESULTS

Fund Balances

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2018 (UFARS basis)

FUND DESCRIPTION	6/30/2017 AUDITED BALANCE	2017-18 AUDITED REVENUES	2017-18 AUDITED EXPENDITURES	2017-18 APPROVED TRANSFER	6/30/2018 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$14,467,081	\$96,738,337	\$98,942,975	(\$2,237,985)	\$10,024,458
B. NONSPENDABLE FOR PREPAIDS	\$328,969	\$45,566	\$0	\$0	\$374,535
B. NONSPENDABLE	\$328,969	\$45,566	\$0	\$0	\$374,535
C. COMMITTED FOR					
PROGRAM CARRYOVER - NONCAPITAL	\$1,000,077	\$0	\$252,022	\$0	\$748,055
PROGRAM CARRYOVER - FACILITIES RENTAL	\$0	\$144,614	\$42,006	\$140,689	\$243,297
PRO PAY PROGRAM	\$293,870	\$2,375,566	\$2,402,984	\$0	\$266,452
C. COMMITTED	\$1,293,947	\$2,520,180	\$2,697,012	\$140,689	\$1,257,804
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$125,252	\$692,208	\$566,956	\$0
CAREER AND TECH PROGRAM	\$0	\$303,252	\$1,104,269	\$801,017	\$0
LEARNING AND DEVELOPMENT	\$0	\$1,970,832	\$1,970,832	\$0	\$0
BASIC SKILLS	\$0	\$9,904,423	\$9,986,894	\$82,471	\$0
STAFF DEVELOPMENT	\$0	\$1,192,402	\$1,856,278	\$663,876	\$0
AREA LEARNING CENTER	\$1,225,546	\$2,687,485	\$2,798,664	\$0	\$1,114,367
ACHIEVEMENT & INTEGRATION	\$0	\$1,850,377	\$1,833,353	(\$17,024)	\$0
SAFE SCHOOLS	\$0	\$482,973	\$482,973	\$0	\$0
MEDICAL ASSISTANCE	\$18,903	\$524,993	\$543,896	\$0	\$0
LTFM (INCL PREV ALT FACILITIES)	(\$980)	\$1,993,231	\$1,992,251	\$0	\$0
OPERATING CAPITAL	\$2,824,522	\$2,877,785	\$2,986,093	\$0	\$2,716,214
HEALTH & SAFETY	(\$75,316)	\$60,582	\$0	\$0	(\$14,734)
TECHNOLOGY LEVY	\$34,059	\$2,544,339	\$2,235,838	\$0	\$342,560
D. RESTRICTED	\$4,026,734	\$26,517,926	\$28,483,549	\$2,097,296	\$4,158,407
BUDGET		\$126,406,866	\$130,846,390		\$15,677,207
TOTAL GENERAL FUND	\$20,116,731	\$125,822,009	\$130,123,536	\$0	\$15,815,204
DIFFERENCE		(\$584,857)	(\$722,854)		\$137,997
% VARIANCE		-0.46%	-0.55%		

I. FINANCIAL RESULTS (CONTINUED)

Fund Balances (Continued)

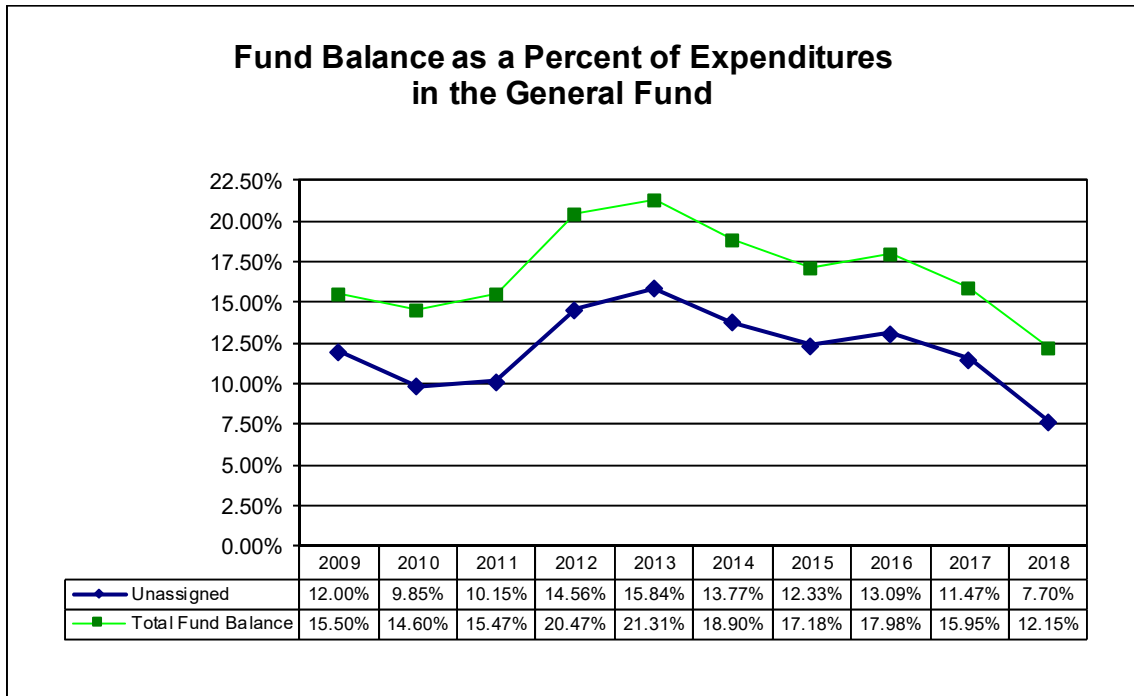
ISD #191 - BURNSVILLE-EAGAN-SAVAGE
AUDITED FUND BALANCES THROUGH JUNE 30, 2018 (UFARS basis)

FUND DESCRIPTION	6/30/2017 AUDITED BALANCE	2017-18 AUDITED REVENUES	2017-18 AUDITED EXPENDITURES	2017-18 APPROVED TRANSFER	6/30/2018 AUDITED BALANCE
FOOD SERVICE					
NONSPENDABLE FOR INVENTORY	\$177,574	\$11,696	\$0	\$0	\$189,270
RESTRICTED FOR FOOD SERVICE	\$1,188,170	\$5,802,070	\$5,943,168	\$0	\$1,047,072
BUDGET		\$5,833,664	\$5,934,300		\$1,265,108
TOTAL FOOD SERVICE	\$1,365,744	\$5,813,766	\$5,943,168	\$0	\$1,236,342
DIFFERENCE		(\$19,898)	\$8,868		(\$28,766)
% VARIANCE		-0.34%	0.15%		
COMMUNITY EDUCATION					
NONSPENDABLE FOR PREPAIDS	\$0	\$1,347	\$0	\$0	\$1,347
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	\$45,808	\$5,283,448	\$5,384,435	(\$89,338)	(\$144,517)
EARLY CHILDHOOD FAMILY ED	\$60,793	\$577,796	\$583,456	\$0	\$55,133
SCHOOL READINESS	\$493,868	\$793,055	\$744,763	(\$46,015)	\$496,145
ADULT BASIC EDUCATION	\$0	\$539,626	\$641,266	\$101,640	\$0
OTHER PURPOSES	\$9,325	\$148,788	\$191,826	\$33,713	\$0
BUDGET		\$7,034,684	\$7,036,676		\$607,802
TOTAL COMMUNITY EDUCATION	\$609,794	\$7,344,060	\$7,545,746	\$0	\$408,108
DIFFERENCE		\$309,376	\$509,070	\$0	(\$199,694)
% VARIANCE		4.40%	7.23%		
CAPITAL PROJECTS FUND					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$4,741,826	\$116,563	\$1,614,730	\$0	\$3,243,659
LTFM (PREV ALT FACIL PROG)	\$1,598,938	\$3,420	\$1,091,621	\$0	\$510,737
BUDGET		\$98,000	\$5,391,764		\$1,047,000
TOTAL CAPITAL PROJECTS	\$6,340,764	\$119,983	\$2,706,351	\$0	\$3,754,396
DIFFERENCE		\$21,983	(\$2,685,413)		\$2,707,396
% VARIANCE		22.43%	-49.81%		
DEBT SERVICE					
A. RESTRICTED FOR					
OPERATING	\$1,092,648	\$10,262,288	\$8,554,651	\$0	\$2,800,285
BOND REFUNDING	\$31,181,809	\$0	\$31,181,809	\$0	\$0
OPEB BOND DEBT SERVICE	\$346,275	\$1,404,018	\$1,388,588	\$0	\$361,705
BUDGET		\$10,878,368	\$43,231,861		\$267,239
TOTAL DEBT SERVICE	\$32,620,732	\$11,666,306	\$41,125,048	\$0	\$3,161,990
DIFFERENCE		\$787,938	(\$2,106,813)		\$2,894,751
% VARIANCE		7.24%	-4.87%		
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$175,683	\$940,555	\$885,172	\$0	\$231,066
HEALTH BENEFITS SELF-INSURANCE	\$6,900,806	\$20,425,921	\$20,249,418	\$0	\$7,077,309
SEVERANCE BENEFITS	\$2,579,967	\$319,280	\$347,703	\$0	\$2,551,544
OTHER POST-EMPLOYMENT BENEFITS	\$12,683,868	\$738,514	\$650,803	\$0	\$12,771,579
TOTAL INTERNAL SERVICE FUNDS	\$22,340,324	\$22,424,270	\$22,133,096	\$0	\$22,631,498
TRUST FUNDS					
EMPLOYEE BENEFITS TRUST FUND	\$86,865	\$948,880	\$911,319	\$0	\$124,426
PRIVATE-PURPOSE TRUST FUND	\$77,900	\$84,619	\$72,131	\$0	\$90,388
TOTAL TRUST FUNDS	\$164,765	\$1,033,499	\$983,450	\$0	\$214,814

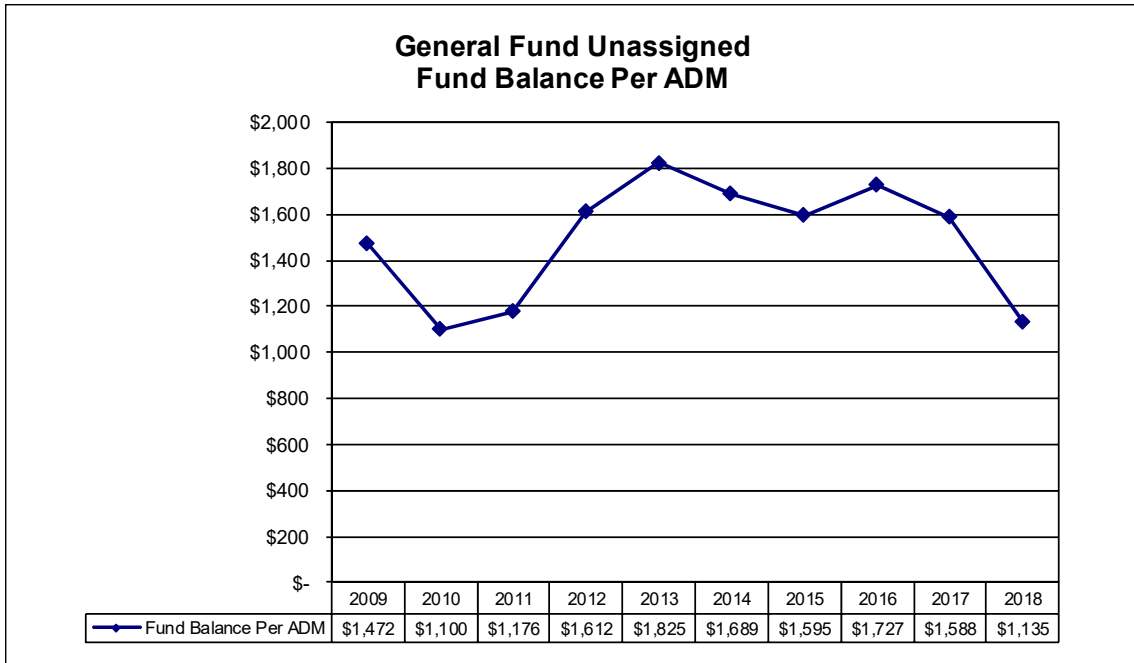
I. FINANCIAL RESULTS (CONTINUED)

Fund Balances (Continued)

As a percentage of annual expenditures:



Per student served for aid:

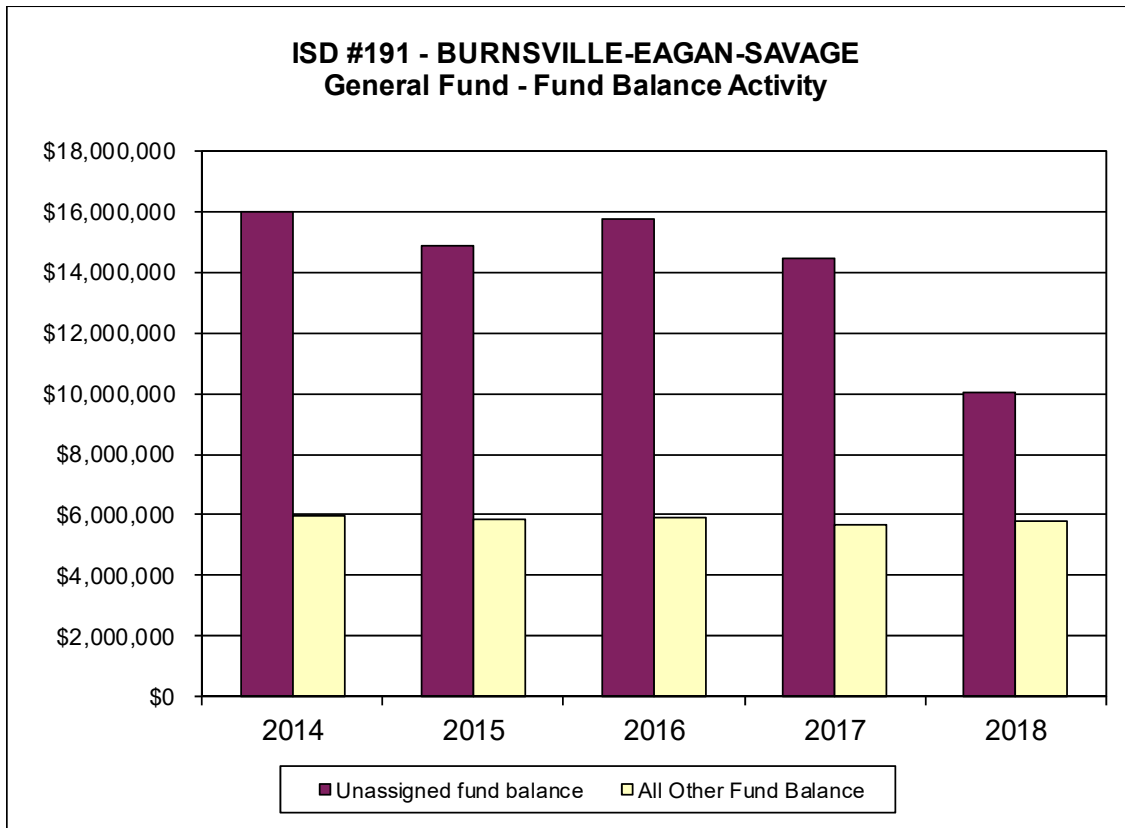


I. FINANCIAL RESULTS (CONTINUED)

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>	2014	2015	2016	2017	2018
Unassigned Fund Balance	\$ 16,003,177	\$ 14,849,613	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458
All Other Fund Balance	5,957,414	5,828,253	5,881,689	5,649,650	5,790,746
Total Fund Balance	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,629,697</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>
Total Expenditures	<u>\$ 116,179,878</u>	<u>\$ 120,386,631</u>	<u>\$ 120,269,787</u>	<u>\$ 126,130,083</u>	<u>\$ 130,123,536</u>
Unassigned Fund Balance as a % of Total Expenditures	<u>13.77%</u>	<u>12.33%</u>	<u>13.09%</u>	<u>11.47%</u>	<u>7.70%</u>



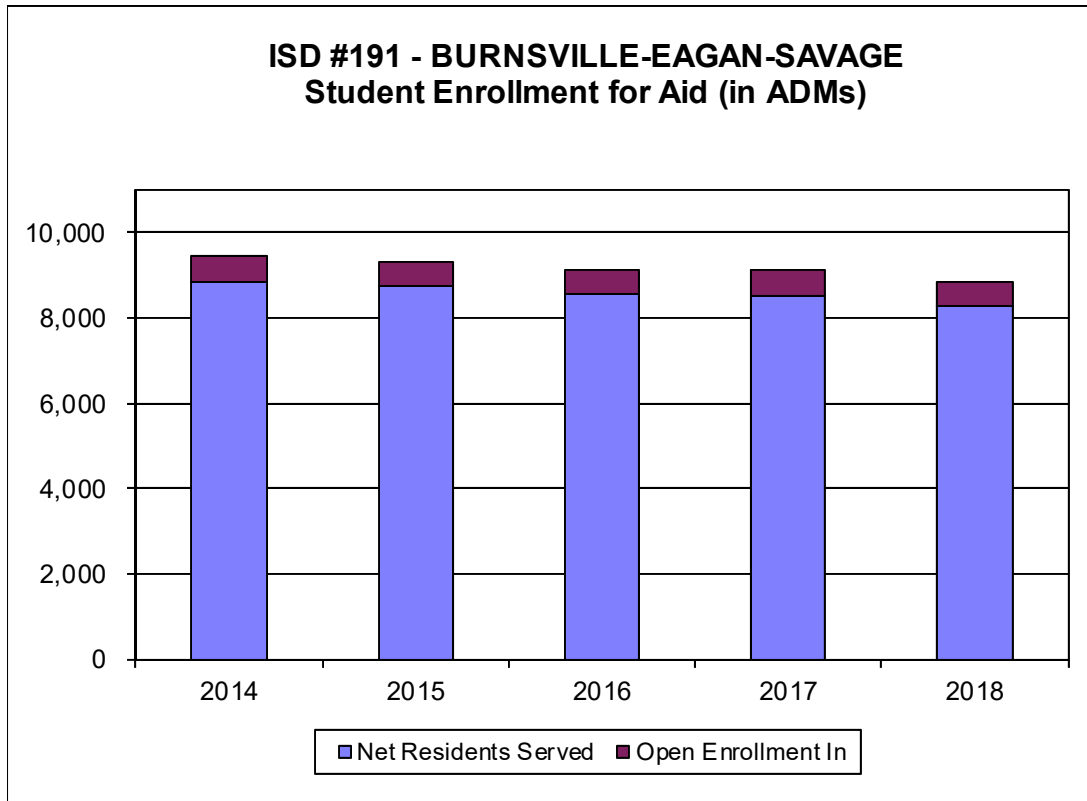
As reflected in the graph above, the District had been able to maintain financial strength through cost cutting measures and through community support for the operating referendum. For fiscal 2018, the Board chose to utilize available fund balance to finance the operating deficit.

I. FINANCIAL RESULTS (CONTINUED)

Students Served for Aid

	2014	2015	2016	2017	2018
Total Residents	10,490.90	10,645.10	10,652.86	10,708.91	10,548.77
Open Enrollment Out *	(1,655.49)	(1,892.48)	(2,092.06)	(2,169.47)	(2,281.84)
Net Residents Served	8,835.41	8,752.62	8,560.80	8,539.44	8,266.93
Open Enrollment In	638.47	558.65	560.01	569.96	565.59
Net ADM Served	9,473.88	9,311.27	9,120.81	9,109.40	8,832.52
Net Pupil Units Served	10,870.64	10,135.75	9,932.59	9,931.97	9,634.79

* - includes enrolled in charter schools



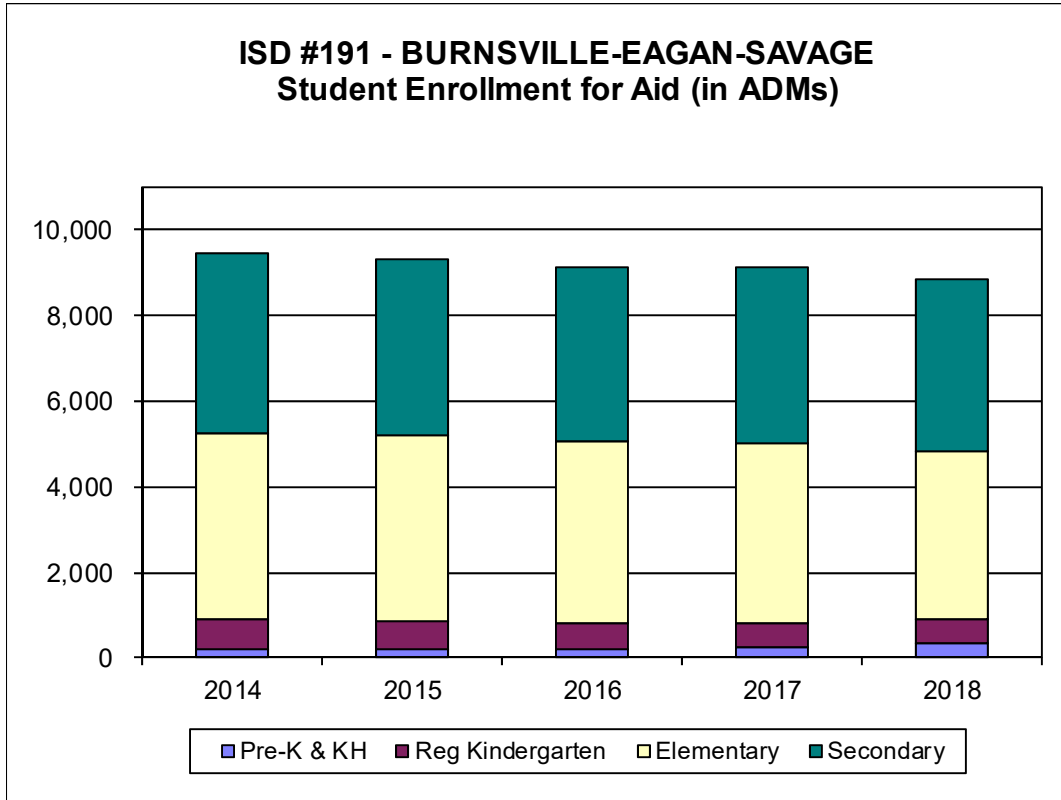
As reflected in the above chart and graph, the District’s net open enrollment has continued to see significant increases in the net open enrollment out in recent years. Note also that the pupil unit calculation was modified for fiscal 2015 which resulted in a reduction in total pupil units served but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

Student Enrollment



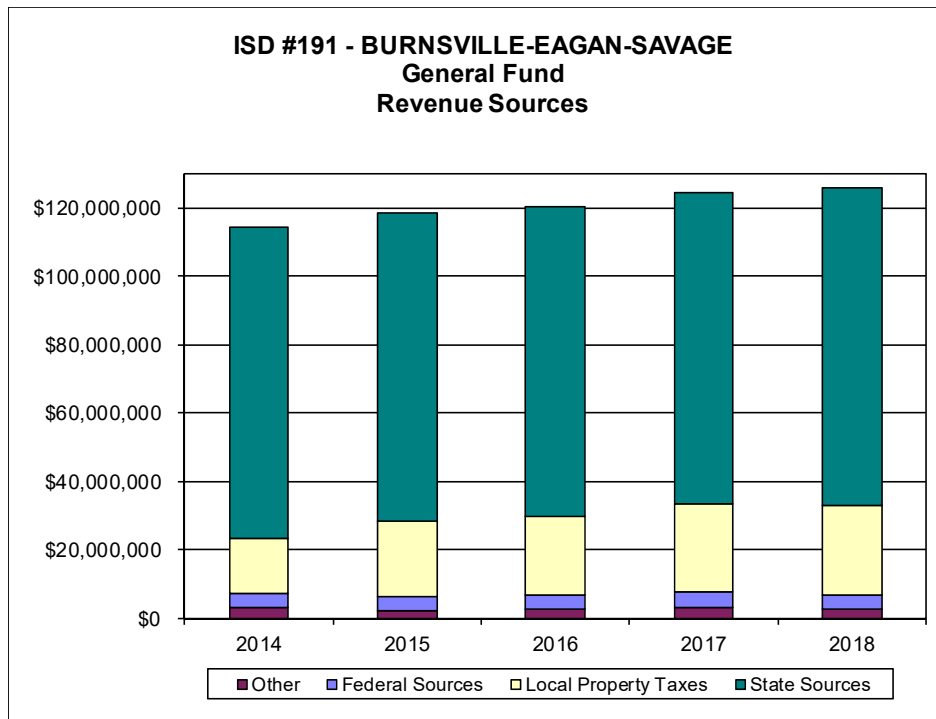
	2014	2015	2016	2017	2018
Pre-K, VPK & KH	194.40	197.73	208.53	268.11	327.04
Reg Kindergarten	730.67	669.34	600.16	554.50	574.78
Elementary	4,323.08	4,321.51	4,253.29	4,173.86	3,919.33
Secondary	4,225.73	4,122.69	4,058.83	4,112.93	4,011.37
Net ADM Served	<u>9,473.88</u>	<u>9,311.27</u>	<u>9,120.81</u>	<u>9,109.40</u>	<u>8,832.52</u>
Percent Change	(1.07)%	(1.72)%	(2.05)%	(0.13)%	(3.04)%

As noted in the above chart, the District's student count for fiscal 2017-2018 was 277 students (or 3.04%) lower than for the prior year.

APPENDIX A (CONTINUED)

General Fund Revenue

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



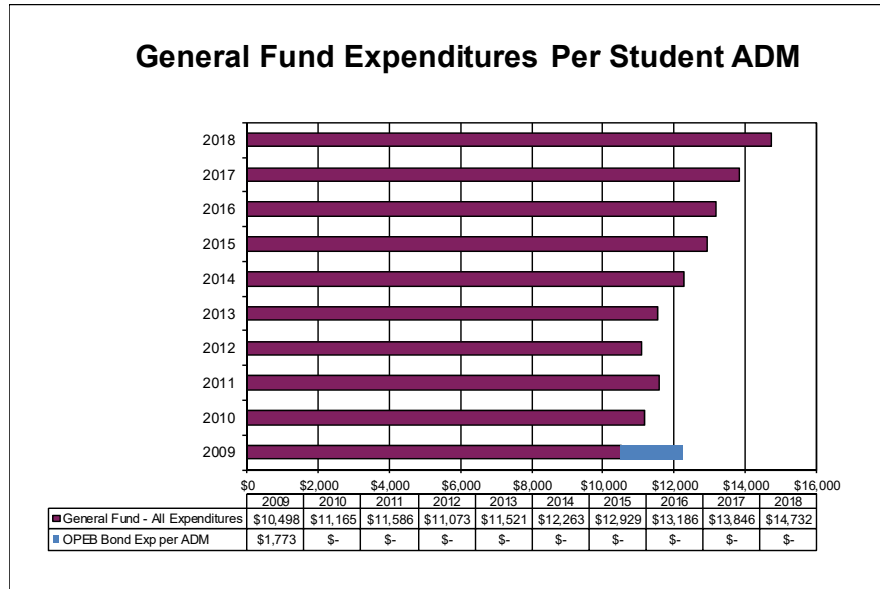
The table below illustrates the fluctuation that occurs between the taxes and state aid categories based on legislative activity. The Legislature determines what portion of the general education funding formula will be paid by local taxpayers. In addition, when the tax shift percentage changes or the 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 increase in taxes for 2015 but this was offset by a corresponding decrease 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.

	2014	2015	2016	2017	2018
Local Property Taxes	\$ 15,949,634	\$ 21,933,388	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688
State Sources	90,985,769	90,062,883	90,837,480	90,931,906	92,932,943
Federal Sources	4,326,228	4,200,632	4,170,967	4,763,107	4,008,431
Other	3,119,710	2,398,540	2,659,840	3,044,658	2,724,031
Total Revenues	\$ 114,381,341	\$ 118,595,443	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093
	2014	2015	2016	2017	2018
Local Property Taxes	14 %	18 %	19 %	21 %	21 %
State Sources	80	76	75	73	74
Federal Sources	4	4	3	4	3
Other	3	2	2	2	2
Total Revenues	100 %	100 %	100 %	100 %	100 %

APPENDIX A (CONTINUED)

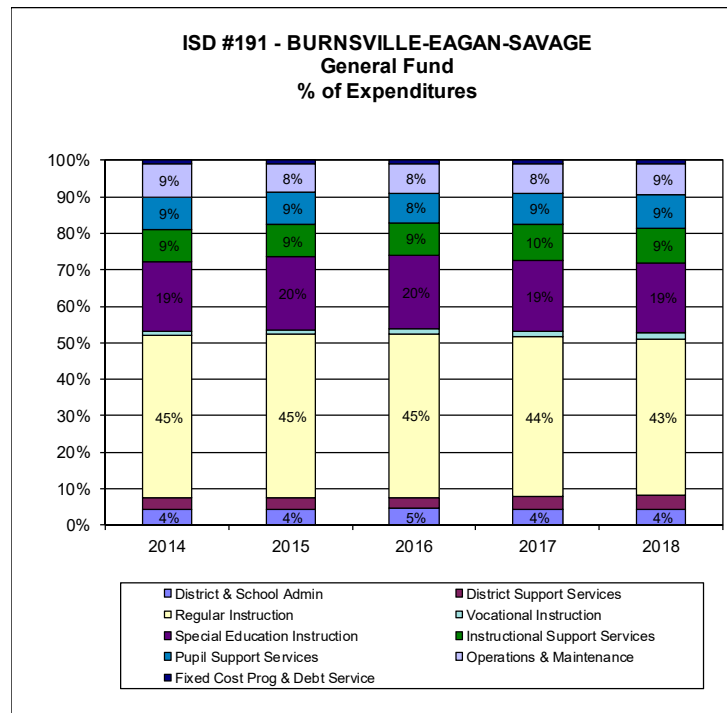
Expenditures Per Student

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.

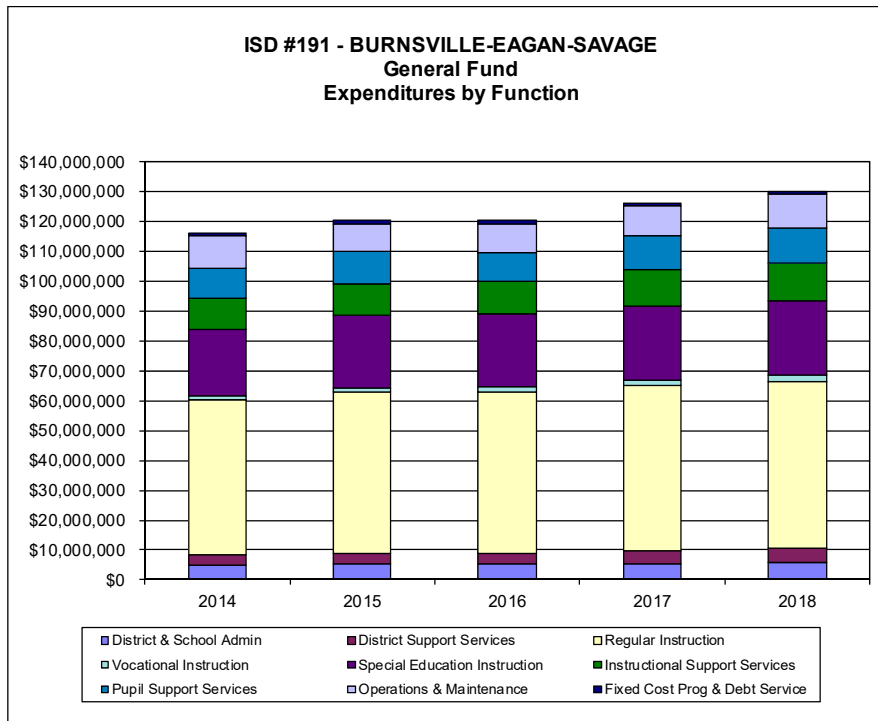
The following schedule shows total expenditures of the General Fund by program type:



APPENDIX A (CONTINUED)

Expenditures Per Student (Continued)

	2014	2015	2016	2017	2018
District and School Admin	\$ 5,165,097	\$ 5,381,925	\$ 5,536,309	\$ 5,540,777	\$ 5,713,911
District Support Services	3,413,639	3,651,974	3,531,663	4,294,058	5,145,446
Regular Instruction	51,801,948	53,893,564	54,043,785	55,203,196	55,507,587
Vocational Instruction	1,239,045	1,363,572	1,452,112	1,936,107	2,293,310
Special Education Instruction	22,223,518	24,169,675	24,455,459	24,533,048	24,837,327
Instructional Support Services	10,207,507	10,702,294	10,819,656	12,409,064	12,317,991
Pupil Support Services	10,358,327	10,576,978	9,766,662	11,028,619	11,880,056
Operations and Maintenance	10,722,992	9,415,483	9,573,137	10,144,537	11,427,371
Fixed Cost Prog and Debt Service	1,047,805	1,231,166	1,091,004	1,040,677	1,000,537
Total Expenditures	\$ 116,179,878	\$ 120,386,631	\$ 120,269,787	\$ 126,130,083	\$ 130,123,536



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

	2018				2017	2016
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
Salaries	\$ 76,410,893	\$ 74,097,361	\$ (2,313,532)	(3.03)%	\$ 72,382,263	\$ 69,637,631
Employee Benefits	29,156,871	29,360,147	203,276	0.70	28,054,305	28,715,880
Purchased Services	17,111,203	17,854,686	743,483	4.35	17,017,572	16,336,479
Supplies and Materials	2,939,149	3,636,499	697,350	23.73	4,007,841	2,909,043
Capital Expenditures	4,266,064	3,796,740	(469,324)	(11.00)	3,338,715	1,566,645
Other Expenditures	962,210	1,378,103	415,893	43.22	1,329,387	1,104,109
Total Expenditures	\$ 130,846,390	\$ 130,123,536	\$ (722,854)	(0.55)%	\$ 126,130,083	\$ 120,269,787

As reflected above, total expenditures of the General Fund were 0.55% under the budgeted amount. On a budget of \$130 million this outcome reflects very good budget development and monitoring.

APPENDIX A (CONTINUED)

General Fund Operations and Financial Position (UFARS Basis)

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

	Year Ended				
	2014	2015	2016	2017	2018
Revenues	\$ 114,381,341	\$ 118,595,443	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093
Expenditures	116,179,878	120,386,631	120,269,787	126,130,083	130,123,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,798,537)	(1,791,188)	273,385	(1,727,153)	(4,342,443)
Other Financing Sources:					
Proceeds from Capital Lease	-	503,645	318,585	-	-
Proceeds from Insurance Recovery	245,297	4,818	359,861	187,105	40,916
Transfers In	-	-	-	27,082	-
Total Other Financing Sources	245,297	508,463	678,446	214,187	40,916
Change in Fund Balance	(1,553,240)	(1,282,725)	951,831	(1,512,966)	(4,301,527)
Fund Balance:					
Beginning of Year	23,513,831	21,960,591	20,677,866	21,629,697	20,116,731
End of Year	\$ 21,960,591	\$ 20,677,866	\$ 21,629,697	\$ 20,116,731	\$ 15,815,204
Restricted Fund Balance	\$ 3,633,869	\$ 3,787,467	\$ 4,196,553	\$ 4,026,733	\$ 4,158,407
Committed Fund Balance	2,067,348	1,393,434	1,176,269	1,293,948	1,257,804
Nonspendable Fund Balance	256,197	647,352	508,867	328,969	374,535
Unassigned Fund Balance	16,003,177	14,849,613	15,748,008	14,467,081	10,024,458
Total Fund Balance	\$ 21,960,591	\$ 20,677,866	\$ 21,629,697	\$ 20,116,731	\$ 15,815,204
Unassigned Fund Balance as a Percentage of Expenditures	13.77%	12.33%	13.09%	11.47%	7.70%

The District's General Fund unassigned fund balance changed by \$4,442,623 during fiscal 2017-2018, decreasing from \$14,467,081 to \$10,024,458 at June 30, 2018. Total fund balance of the General Fund decreased by \$4,301,527, ending at \$15,815,204 as of June 30, 2018. The ending unassigned fund balance represents 7.70% 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:

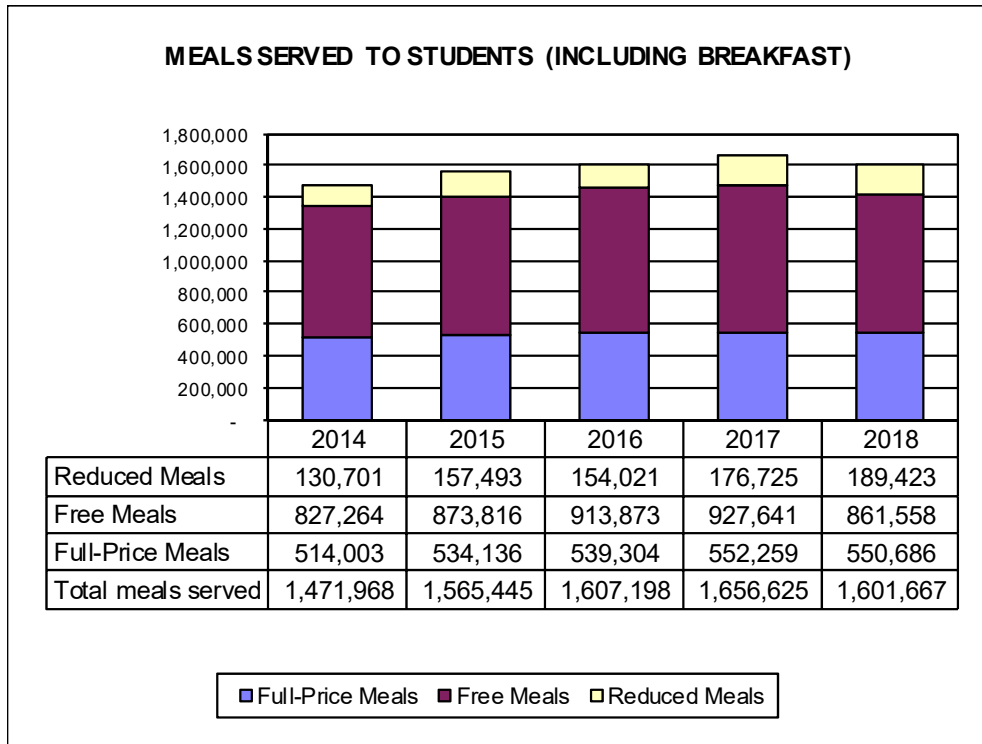
	Year Ended June 30,				
	2014	2015	2016	2017	2018
Revenues	\$ 5,226,228	\$ 5,376,368	\$ 5,578,646	\$ 5,810,053	\$ 5,813,766
Expenditures	4,934,679	5,016,679	5,591,466	6,186,948	5,943,168
Excess of Revenues Over Expenditures	291,549	359,689	(12,820)	(376,895)	(129,402)
Other Financing Sources:					
Proceeds from Sale of Equipment	5,535	-	-	-	-
Change in Fund Balance	297,084	359,689	(12,820)	(376,895)	(129,402)
Fund Balance:					
Beginning of Year	1,098,686	1,395,770	1,755,459	1,742,639	1,365,744
End of Year	\$ 1,395,770	\$ 1,755,459	\$ 1,742,639	\$ 1,365,744	\$ 1,236,342
Meals Served to Students	1,471,968	1,565,445	1,607,198	1,656,625	1,601,667
Revenue per Lunch Served	\$ 3.55	\$ 3.43	\$ 3.47	\$ 3.51	\$ 3.63
Percentage of Total Meals Served by Type (including Breakfast):					
Full Price Meals	34.9 %	34.1 %	33.6 %	33.3 %	34.4 %
Reduced Price Meals	8.9	10.1	9.6	10.7	11.8
Free Meals	56.2	55.8	56.9	56.0	53.8
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

Total expenditures exceeded total revenues by \$129,402 in the District’s Food Service Fund for 2018, resulting in a fund balance of \$1,236,342 at June 30, 2018. The District utilized \$113,273 of the available fund balance for capital expenditure needs of the child nutrition program.

Total actual revenues were lower than the budgeted amount by a net of \$19,898 or 0.34%. Total expenditures were higher than the budgeted amount by \$8,868. The net impact of these variances was a decline to fund balance that was approximately \$29,000 more 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,				
	2014	2015	2016	2017	2018
Revenues	\$ 5,543,148	\$ 6,182,524	\$ 6,436,962	\$ 7,028,305	\$ 7,344,060
Expenditures	5,879,995	6,069,954	6,714,957	6,931,874	7,545,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	(336,847)	112,570	(277,995)	96,431	(201,686)
Other Financing Uses:					
Transfers out	-	-	-	(27,082)	-
Change in Fund Balance	(336,847)	112,570	(277,995)	69,349	(201,686)
Fund Balance:					
Beginning of Year	1,042,717	705,870	818,440	540,445	609,794
End of Year	<u>\$ 705,870</u>	<u>\$ 818,440</u>	<u>\$ 540,445</u>	<u>\$ 609,794</u>	<u>\$ 408,108</u>
Fund Balance - (UFARS Basis):					
Restricted for Community Ed	\$ 494,805	\$ 392,880	\$ 128,399	\$ 45,808	\$ (144,517)
Restricted for ECFE	98,367	192,407	101,519	60,793	55,133
Restricted for School Readiness	78,583	199,726	297,545	493,868	496,145
Restricted for Other Purposes	34,115	33,427	12,982	9,325	-
Nonspendable for Prepaids	-	-	-	-	1,347
Total Fund Balance	<u>\$ 705,870</u>	<u>\$ 818,440</u>	<u>\$ 540,445</u>	<u>\$ 609,794</u>	<u>\$ 408,108</u>

The District's Community Service Fund results reflected that expenditures exceeded revenues by \$201,686 for fiscal 2018, decreasing the combined fund balance from \$609,794 at June 30, 2017, to \$408,108 at June 30, 2018. We encourage you to continuously identify ways to increase program revenues and improve the matching of available revenues with corresponding program costs with flexibility built into the program development such that if programs cannot reasonably be operated on a self-sustaining basis the costs are not incurred.

Total revenues of the District's Community Service Fund for 2018 were approximately \$309,000 higher than the budgeted amount while total expenditures were approximately \$509,000 higher than the budgeted amount. The net impact of these variances was to decrease total fund balance by \$199,694 more than had been reflected in the budget. As part of any budget update initiated for fiscal 2018-2019, 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	2016	2017	2018
	2017	2017	2017			
	\$	\$	\$	\$	\$	\$
District and School Admin and Support Services	1,049	996	955	960	1,049	1,186
Regular Instruction (including Co- & Extra-Curricular)	5,499	5,887	5,726	5,762	5,944	6,134
Vocational Instruction (Career & Technical)	156	153	158	153	203	238
Special Education Instruction	2,231	2,334	2,395	2,599	2,598	2,742
Instructional Support Services	643	765	751	1,104	1,174	1,206
Pupil Support Services (Including Transportation)	1,076	1,165	1,133	1,045	1,189	1,315
Operations and Maintenance and Other	894	870	874	1,065	1,118	1,167
Food Service	546	545	541	593	620	646
Community Service	579	713	682	707	743	824
Capital Expenditure	701	592	596	182	416	444
Debt Service	1,382	1,473	1,412	1,251	1,466	1,306
Total Pre-K - 12 Expenditures	\$ 14,756	\$ 15,493	\$ 15,223	\$ 15,419	\$ 16,521	\$ 17,207
Percent Change from Prior Year				4.56%	7.15%	4.15%

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

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

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

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

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

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

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

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

Food service - all costs of the Food Service Fund

Community service - all costs of the Community Service Fund

Capital expenditures - all capital expenditures charged to operating funds

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

APPENDIX C

LEGISLATIVE ACTIVITY

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

General Education Formula Increase (2017 Legislative Session)

The General Education Revenue formula allowance was increased by 2% (by \$121 per pupil unit to \$6,188) for fiscal year 2018 and by another 2% (by \$124 per pupil unit to \$6,312) for fiscal year 2019 and later.

ECFE Funding (2017 Legislative Session)

The ECFE Allowance remains linked to General Ed formula allowance. ECFE allowance was increased from \$139.54 to \$142.32 for fiscal year 2018 and \$145.18 for fiscal year 2019 and later due to formula allowance increase.

School Readiness Plus (SR+) (2017 Legislative Session)

A new four-year-old program was created to prepare children for kindergarten. Both school districts and charter schools are authorized to contract for the delivery of an SR+ program. The new School Readiness Program was created for fiscal years 2018 and 2019 only (\$50 million for each year). All school district applicants meeting program requirements will be rank-ordered based on three criteria: free and reduced lunch concentration of students in kindergarten as of October 1 of the previous fiscal year; proximity of a three-star or four-star Parent Aware rated program; and whether the district has implemented a mixed delivery program. The cap on the Voluntary PreK program was changed from a limit on the state total aid entitlement to a limit on the number of participants.

American Indian Tribal Contract Aid (2017 Legislative Session)

The maximum aid per pupil unit was continued at the fiscal 2017 level of \$3,230 for fiscal years 2018 and 2019 only, instead of allowing it to decrease to \$1,500 beginning in fiscal 2018 as provided in current law. The decrease to \$1,500 will now occur beginning in fiscal year 2020 unless a change is enacted before that.

Lead in School Drinking Water (2017 Legislative Session)

The Commissioner of Health and Education is required to develop a model plan to require school districts to test for lead in school drinking water. School boards may adopt the model plan or develop an alternative plan to test water in the schools for lead. The plan requires testing at least every five years, testing must begin by July 1, 2018, and be completed within five years. School districts are allowed to include the costs for lead testing and remediation in their long-term facilities maintenance plan. School districts must make lead test results available to the public and notify parents that this information is available.

The remainder of items was the result of the 2018 legislative session.

APPENDIX C (CONTINUED)

Pension Reform Bill

One of the main outcomes of the 2018 legislative session that was passed and signed into law was a pension reform bill. Key provisions impacting the Teacher Retirement Association (TRA) and Public Employees Retirement Association Boards (PERA) were as follows:

TRA

- Increases the TRA employer contribution by 1.25% over six years, beginning July 1, 2019.
- State funding to cover the employer increase through the pension adjustment mechanism.
- Increases the employee contributions by 0.25% in 2024.
- Reduces the investment assumed rate of return from 8.5% to 7.5%.
- Eliminates the automatic cost-of-living adjustment (COLA) triggers and reduces the COLA from 2% to 1% for five years and then increases the COLA 0.1% per year for five years until it reaches 1.5%.

PERA

- Makes no changes in employee and employer contributions.
- Reduces the assumed rate of return from 8% to 7.5%.
- Replaces the current cost-of-living adjustment (COLA)—1% with increase to 2.5% when plan funding improves—with an adjustment based on one-half of the consumer price index, with a maximum of 1.5% and a minimum of 1%.
- Leaves an estimated contribution sufficiency equal to roughly 1% of salary to buffer against future uncertainty.

St. Paul Teacher Retirement Fund Association (SPTRFA)

A comprehensive package similar to the TRA is included for the SPTRFA with direct appropriation. The bill reduces SPTRFA's liabilities by nearly \$100 million and allows the fund to reach "fully funded" status over the 30-year amortization period.

School Safety Grants

This \$25,000,000 is the only new money made available for school districts to increase school safety. This grant program will be administered by the Minnesota Department of Education (MDE). Criteria are as follows:

- maximum grant is \$500,000;
- half of the money must go to school districts outside the 11-county metropolitan area;
- grants may be used to predesign, design, construct, furnish, and equip school facilities including renovating and expanding existing buildings and facilities; and
- grants will be awarded on a first-come/first-served basis.

Uniform Municipal Contracting Law (Includes School Districts)

For contracts to purchase or sell/dispose of goods/services entered into on or after August 1, 2018, the following estimated dollar thresholds have increased:

- Sealed bids or direct negotiations: If the amount of the contract is estimated to exceed \$25,000 but not to exceed \$175,000 (previously \$100,000), the school district has the option of using either sealed bids or direct negotiation.
- Sealed bids: If the amount of the contract is estimated to exceed \$175,000 (previously \$100,000), sealed bids are required.

APPENDIX D

ACCOUNTING UPDATE

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

GASB Statement No. 75 addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments. GASB 75 replaces the requirements of GASB Statement 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.

GASB 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 75 requires these governments to recognize in their financial statements a share of the other government's net OPEB liability. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017.

GASB Statement No. 85 – Omnibus 2017

GASB Statement No. 85 addresses practice issues identified during implementation and application of certain GASB statements related to a variety of topics, including blending component units, goodwill, fair value measurement and application, and postemployment benefits. The statement is effective for reporting periods beginning after June 15, 2017.

GASB Statement No. 86 – Certain Debt Extinguishment Issues

GASB Statement No. 86 improves the consistency of reporting for certain in-substance debt defeasance resulting from cash and other monetary assets from existing resources (not from the issuance of refunding debt) that are placed in an irrevocable trust for the sole purpose of extinguishing debt. The statement is effective for reporting periods beginning after June 15, 2017.

The remaining GASB standards have been issued but are not yet effective.

APPENDIX D (CONTINUED)

GASB Statement No. 83 – Certain Asset Retirement Obligations

GASB Statement No. 83 provides accounting and financial reporting requirements for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Examples include: decommissioning of nuclear reactors, removal and disposal of wind turbines in wind farms, dismantling and removal of sewage treatment plants, and removal and disposal of x-ray machines. The statement is effective for financial statements for periods beginning after June 15, 2018.

GASB Statement No. 84 – Fiduciary Activities

GASB Statement No. 84 establishes criteria for identifying fiduciary activities for state and local governments, focusing on (1) whether the government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception is provided for a business-type activity that normally expects to hold custodial assets for three months or less. Different criteria are included for fiduciary component units and postemployment benefit arrangements.

The main changes of this statement:

1. Governments may find additional activities that need to be reported as fiduciary that were not reported in the past.
2. Some activities treated as fiduciary may no longer be reported as fiduciary.
3. Agency funds will now be called custodial funds.
4. A statement of changes in fiduciary net position will be required for custodial funds.
5. Liabilities will be reported when an event has occurred that compels the government to disburse fiduciary resources.
6. Single purpose business-type activities will be required to report fiduciary activities unless the above exception applies.

The statement is effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 87 – Leases

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. Specifically, this statement:

1. Establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.
2. Defines the “lease term” and clarifies when lessees and lessors should reassess the lease term due to lease modifications or terminations.
3. Defines and establishes recognition criteria for short-term leases.
4. Amends accounting and financial reporting requirements for contracts with multiple components, contract combinations, subleases, and leaseback transactions.

The statement is effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

APPENDIX D (CONTINUED)

GASB Statement No. 88 – Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements

GASB Statement No. 88 improves the consistency in the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. Requires disclosure of additional essential information about debt. The statement is effective for reporting periods beginning after June 15, 2018.

APPENDIX E

FORMAL REQUIRED COMMUNICATIONS

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 (the District) as of and for the year ended June 30, 2018, and have issued our report thereon dated November 6, 2018. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

As described in Notes 1 and 14, the District adopted Statement of Governmental Accounting Standards (GASB) Statement No 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in 2018. As a result, the District restated its beginning net position to reflect the revaluation of its Other Postemployment Benefits Liability at July 1, 2017.

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

Qualitative aspects of accounting practices (continued)

Accounting estimates

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

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

Management's estimate of the due from Minnesota Department of Education is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2018. 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 2018 is not finalized until well into the next fiscal year. MDE calculates amounts owed to the District for special education excess cost tuition billing and adds the amount to the District's special education aid. Because the tuition amounts are based on estimated information, final entitlements are not expected to be known until well into the following fiscal year. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of due from other Minnesota school districts is based on amounts that have been billed to other school districts for rental or other services performed for other Minnesota school districts. Management expects any difference between estimated and actual data will be insignificant.

Management's estimate of due from federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2018. 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 Statement No. 68 and each plan's respective allocation tables. Each plan's allocation tables allocate a portion of the plan's net pension liability based on the District's prior fiscal year contributions as a percentage of the total contributions received for the related year by the plan.

Management's estimate of severance benefits payable is based on certain assumptions made by the District as required by GASB 16. The District recorded a liability for accumulated sick leave convertible to severance pay for which it is probable the employees will be compensated. The method used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits and the potential use of sick leave prior to termination.

Management's estimate of the self-insurance liability is based on assumptions made by the District regarding the potential for insurance payouts based on census data collected on all participants. They also factor in information from insurance claim lag reports to show the actual payouts occurring for insurance related to the year under audit. This is then factored into the ending liability for the year.

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

Financial statement disclosures

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

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated November 6, 2018.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate letter to you dated November 6, 2018, 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

Other information in documents containing audited financial statements (Continued)

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 6, 2018.


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 6, 2018.

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

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

* * *

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



CliftonLarsonAllen LLP

Minneapolis, Minnesota
November 6, 2018



Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2018



Future Ready. Community Strong.

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

FISCAL YEAR 2018

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT OF
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
YEAR ENDED JUNE 30, 2018**

**PREPARED BY THE
BUSINESS OFFICE**

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

**ROBIN M. PIKAL
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 6, 2018

INTRODUCTION

The comprehensive annual financial report (CAFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2018 is hereby presented for your information and review. The CAFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. Every effort has been made to ensure the reliability and integrity of the data contained herein. Although that data was received from many sources, the accuracy and thoroughness of this report rests solely with the District. This report belongs to the citizens of the Burnsville – Eagan – Savage community, for it describes, in financial terms, the position and operating results of the District. Questions and comments are solicited and welcome.

REPORT FORMAT

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

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

DISTRICT ORGANIZATION

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

Each Student. Future Ready. Community Strong.

The District enrolled 8,833 students from a population of over 67,370 citizens residing in a 37 square mile area. During fiscal year 2017-18, the District operated 17 buildings: 1 high school, 1 alternative high school, 3 middle school schools, 10 elementary schools, 1 special services building, and 1 districtwide building. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8, and the high schools serving Grades 9-12.

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, 2018 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 2017-18 fiscal year. Their report is included in the financial section of this report. The auditor has given an unmodified opinion on the District's financial statements. An unmodified opinion means that, in the judgment of the auditor, the financial statements present fairly, in all material respects, the financial position of the District and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

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

ACCOUNTING AND BUDGETING

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

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The superintendent and 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 often the result of smaller kindergarten cohorts replacing a larger graduating class. For fiscal year 2017-18, grades K-12 have a range in class size from a low of 602 to a high of 742 students. There was a decline of 276 in enrollment for fiscal year 2017-18. Indicators show our resident population leveling and our served population is projected to continue to decline slowly before leveling.

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

FINANCIAL PROSPECTS FOR FUTURE YEARS

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. 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 (\$757.19 per adjusted pupil unit under new law), was approved in November 2007 and was set to expire after 2017-2018. On November 7, 2017, the community supported a renewal and increase to the referenda replacing with the amount of \$1,172.49 per pupil unit. The second, in the amount of \$845.68 per pupil unit (\$591.56 per adjusted pupil unit under new law exclusive of Local Optional Allowance equal to \$424), was approved November 2011 and is set to expire after 2022-2023. The support shown by residents in November 2017 is greatly appreciated and will assist in matching revenues with expenditures.

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 2017-2018 fiscal year shows a 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 2018-2019 revised budget and the 2019-2020 adopted budget, enrollment projection adjustments and curriculum-based decisions will be at the forefront of the discussion. Closing the achievement gap and increasing student achievement for all students served 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. Fall of 2017 data suggests a decrease in the free and reduced status of our students served.

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 2017 total market value for a fourth year in a row.

The state of Minnesota assumes major responsibility for funding public education. In the District, approximately 20% of our revenues are generated locally from the property tax and 50% of the property tax is the result of voter approved, local initiatives. This includes the referendum that was approved in November 2011 and 2017.

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 2017-2019 biennium. Even with the 2% increase on the formulas for 2017-2019; this increase does not keep pace with inflation. The District has responded to this financial challenge by requesting and receiving community support of referendum renewal, 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 40.13 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 was implemented at the beginning of the 2016-2017 school year. I.S.D. 191 now serves students 9-12 grade in our high school(s); 6-8 grade in our middle schools; and PK-5 grade in our elementary schools. A capital project levy for technology added \$2.5 million annually effective 2016-2017 for 10 years. During the 2016-2017 year, these additional funds were used to implement a 1:1 device ratio throughout our grades 9-12. At the elementary level, Digital Learning Specialists were implemented across our elementary schools to ensure our students were prepared for the use of technology devices as they reach the secondary level. During the 2017-2018 school year, grades 6-8 implemented a 1:1 device ratio, and grades PK-5 will see implementation of additional technology devices during the 2018-2019 school year.

CERTIFICATE OF EXCELLENCE

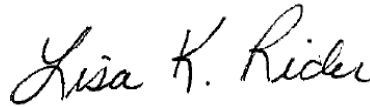
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 30 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

ACKNOWLEDGMENTS

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



Cindy Amoroso
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, 2018**

SCHOOL BOARD

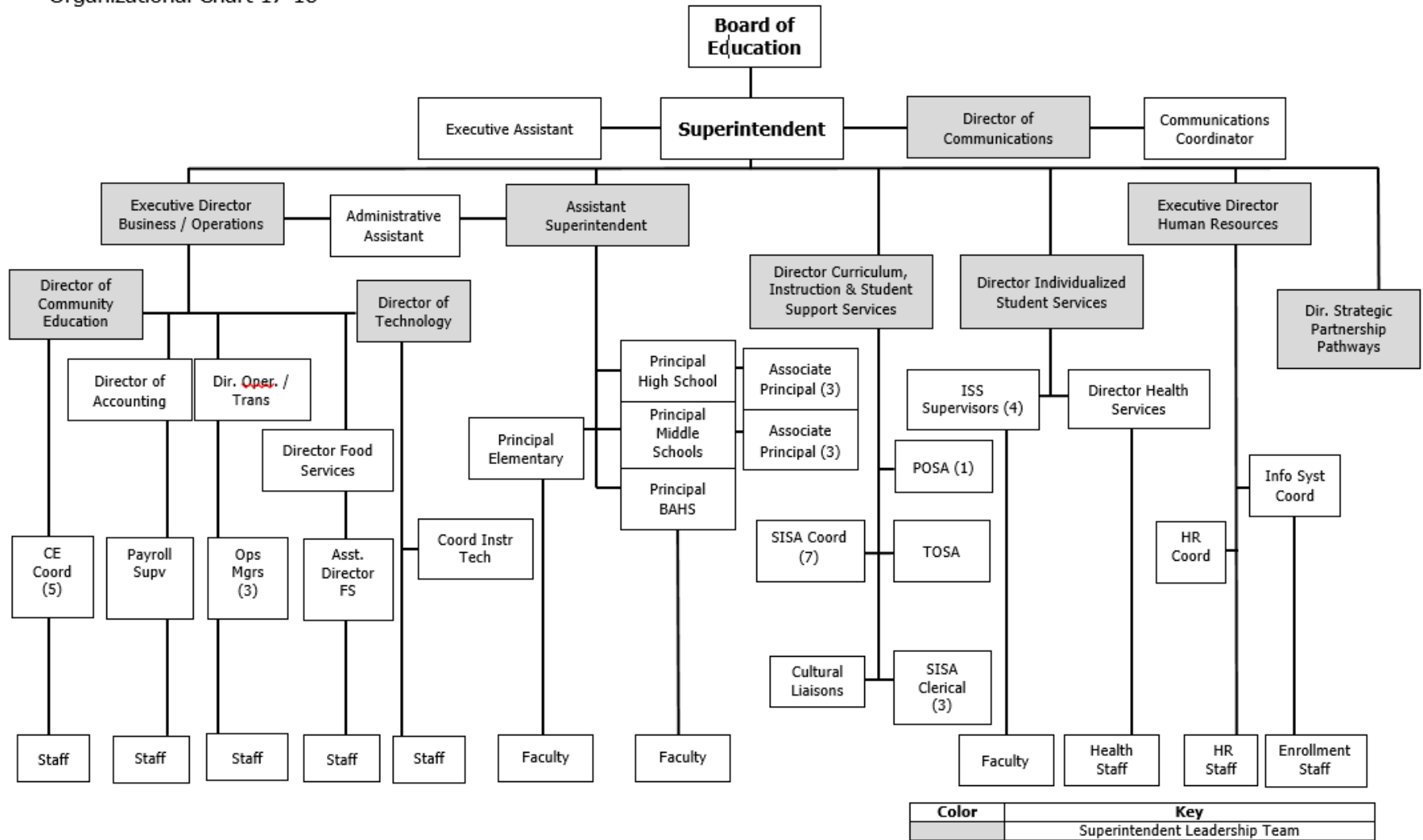
NAME	TERM ON BOARD EXPIRES	BOARD POSITION
Jim Schmid	December 2018	Chairperson
DeeDee Currier	December 2020	Vice Chairperson
Dan Luth	December 2018	Treasurer
Bob VandenBoom	December 2018	Clerk
Abigail Alt	December 2018	Director
Eric Miller	December 2020	Director
Darcy Schatz	December 2020	Director

ADMINISTRATION

Cindy Amoroso	Superintendent
Dave Watkins	Assistant Superintendent
Lisa K. Rider	Executive Director of Business Services
Stacey Sovine	Executive Director of Human Resources
Robin M. Pikal	Director of Accounting Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
ORGANIZATIONAL CHART
JUNE 30, 2018**

Organizational Chart 17-18



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BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING
JUNE 30, 2018



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

Independent School District 191

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2017.**

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.', written over a horizontal line.

Charles E. Peterson, Jr. SFO, RSBA, MBA
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

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, 2018, 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, 2018, and the respective changes in financial position, the respective budgetary comparisons for the General, Food Service and Community Service funds and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America

Emphasis of a Matter

During fiscal year ended June 30, 2018, the District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As a result of the implementation of this standard, the District reported a restatement for the change in accounting principle (see Note 14). Our auditors' opinion was not modified with respect to the restatement.

Report on Summarized Prior Year Information

We have previously audited Independent School District No. 191's 2017 financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and we expressed an unmodified opinion on those audited financial statements in our report dated December 6, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended **June 30, 2017** is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

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

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)

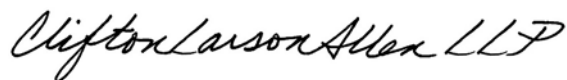
Other Information (Continued)

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 6, 2018, on our consideration of the Independent School District No. 191's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Independent School District No. 191's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
November 6, 2018

REQUIRED SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

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, 2018. 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 2017-18 fiscal year include the following:

- Government-wide net position, decreased by \$46,653,192 or (80.24%) below June 30, 2017, resulting in total net position of (\$104,797,598). This includes a restatement to beginning net position in the amount of \$9,224,286 related to the District's implementation of *GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (see Note 14). The remainder of the decrease in net position was primarily due to the net effect of the large changes in District's proportionate share of the net pension liability, deferred inflows of resources, and deferred outflows of resources of the TRA and PERA (GERF) pension plans.
- Government-wide revenues totaled \$151,846,624 and expenses were \$189,275,530.
- The total fund balance of the General Fund, as presented in the governmental funds, decreased by \$4,301,527 from the prior year.
- The unassigned fund balance in the General Fund decreased by \$4,441,643 from \$14,466,101 to \$10,024,458.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Government-Wide Statements

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

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

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, 2018**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was (\$104,797,598) on June 30, 2018. This was a decrease of 80.24% from the prior year (see Table A-1).

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

	Governmental Activities as of June 30,		Percentage Change
	2018	2017	
Current and Other Assets	\$ 107,618,090	\$ 141,525,343	(23.96)%
Capital Assets	155,950,508	160,944,804	(3.10)
Total Assets	<u>263,568,598</u>	<u>302,470,147</u>	(12.86)
Deferred Outflows of Resources	128,472,221	174,955,165	(26.57)
Current Liabilities	22,069,796	24,341,679	(9.33)
Net Pension Liability	231,312,866	281,054,369	(17.70)
Other Postemployment Benefits Liability	9,709,574	-	N/A
Other Long-Term Liabilities	154,092,445	190,093,083	(18.94)
Total Liabilities	<u>417,184,681</u>	<u>495,489,131</u>	(15.80)
Deferred Inflows of Resources	<u>79,653,736</u>	<u>40,080,587</u>	98.73
Net Position:			
Net Investment in Capital Assets	21,465,486	17,935,621	19.68
Restricted	5,821,544	6,015,244	(3.22)
Unrestricted	<u>(132,084,628)</u>	<u>(82,095,271)</u>	60.89
Total Net Position	<u>\$ (104,797,598)</u>	<u>\$ (58,144,406)</u>	80.24

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 decreased from fiscal year 2017, as total net position decreased \$46,653,192. The District is able to report positive balances in two of three categories of net position. The largest positive portion of the District's net position represents its investment in capital assets (land, buildings, equipment, etc.) less any related debt used to acquire those assets that is still outstanding. This element of net position increased by \$3,529,865 in the current fiscal year, in conjunction with the completion of some significant construction projects and payments on related debt.

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 \$193,700 in the current year. The remaining unrestricted net position is that which may be used to meet the District's ongoing obligations. This portion of net position decreased \$49,989,357 in the current fiscal year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

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**

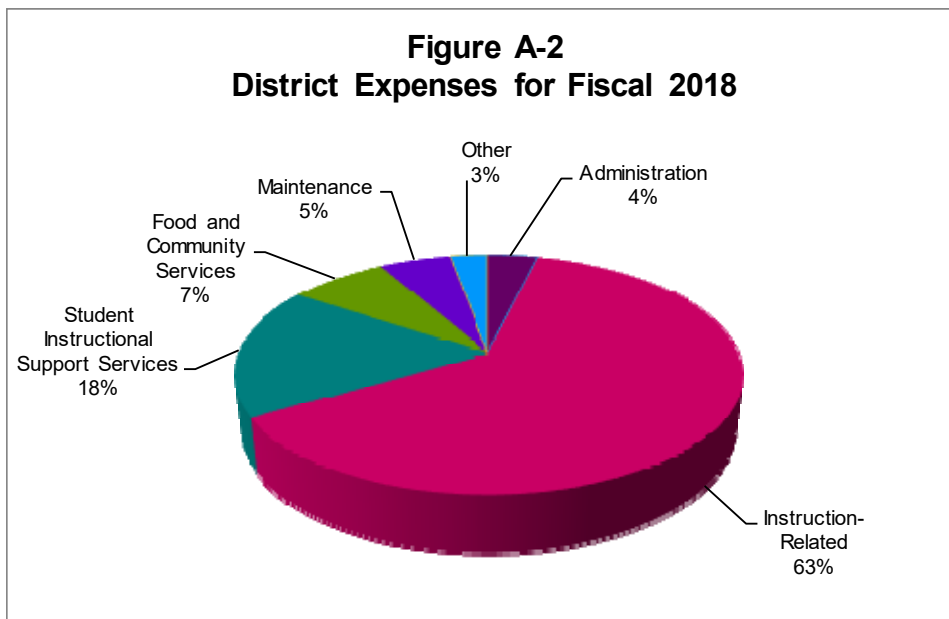
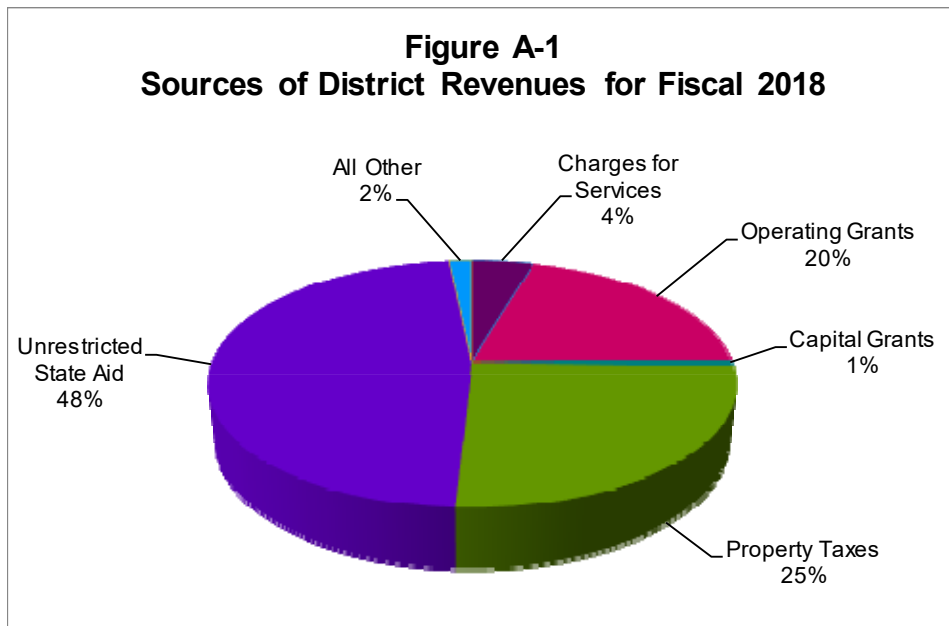
	Governmental Activities for the Fiscal Year Ended June 30,		Percentage Change
	2018	2017	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 6,841,043	\$ 6,508,452	5.11 %
Operating Grants and Contributions	30,630,308	32,886,488	(6.86)
Capital Grants and Contributions	1,417,759	1,153,072	22.95
<u>General Revenues</u>			
Property Taxes	38,255,159	39,174,322	(2.35)
Unrestricted State Aid	72,254,897	72,447,212	(0.27)
Investment Earnings	1,603,649	1,516,101	5.77
Other	843,809	1,259,886	(33.02)
Total Revenues	<u>151,846,624</u>	<u>154,945,533</u>	(2.00)
Expenses			
Administration	7,064,664	7,177,258	(1.57)
District Support Services	5,416,849	4,591,300	17.98
Regular Instruction	84,580,748	84,957,113	(0.44)
Vocational Education Instruction	2,727,220	2,662,664	2.42
Special Education Instruction	31,733,029	32,487,928	(2.32)
Instructional Support Services	15,039,975	15,404,303	(2.37)
Pupil Support Services	12,947,885	12,265,084	5.57
Sites and Buildings	10,134,372	9,334,739	8.57
Fiscal and Other Fixed Cost Programs	313,683	353,822	(11.34)
Food Service	5,952,121	5,989,896	(0.63)
Community Service	8,255,773	7,763,673	6.34
Interest and Fiscal Charges on Long-Term Liabilities	5,109,211	7,150,741	(28.55)
Total Expenses	<u>189,275,530</u>	<u>190,138,521</u>	(0.45)
Change in Net Position	(37,428,906)	(35,192,988)	
Beginning Net Position	(58,144,406)	(22,951,418)	
Change in Accounting Principle	(9,224,286)	-	
Beginning Net Position, as Restated	<u>(67,368,692)</u>	<u>(22,951,418)</u>	
Ending Net Position	<u>\$ (104,797,598)</u>	<u>\$ (58,144,406)</u>	

Total revenues were \$151,846,624 while total expenses were \$189,275,530, decreasing net position by \$37,428,906.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

The cost of all *governmental* activities this year was \$189,275,530.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$6,841,043). The majority of this category, approximately \$5.2 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, \$32,048,067).
- 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 \$38,255,159 in property taxes, \$72,254,897 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, 2018**

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

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

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

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2018	2017		2018	2017	
Administration	\$ 7,064,664	\$ 7,177,258	(1.57)%	\$ 6,591,859	\$ 2,718,119	142.52 %
District Support Services	5,416,849	4,591,300	17.98	5,411,599	4,590,050	17.90
Regular Instruction	84,580,748	84,957,113	(0.44)	77,650,805	79,290,598	(2.07)
Vocational Education Instruction	2,727,220	2,662,664	2.42	2,722,592	2,644,203	2.96
Special Education Instruction	31,733,029	32,487,928	(2.32)	14,121,051	15,739,327	(10.28)
Instructional Support Services	15,039,975	15,404,303	(2.37)	13,638,155	14,167,498	(3.74)
Pupil Support Services	12,947,885	12,265,084	5.57	12,654,563	11,629,893	8.81
Sites and Buildings	10,134,372	9,334,739	8.57	9,487,848	8,828,199	7.47
Fiscal and Other Fixed Cost Programs	313,683	353,822	(11.34)	313,683	353,822	(11.34)
Food Service	5,952,121	5,989,896	(0.63)	179,930	190,844	(5.72)
Community Service	8,255,773	7,763,673	6.34	2,506,049	2,287,435	9.56
Interest and Fiscal Charges on Long-Term Liabilities	5,109,211	7,150,741	(28.55)	5,108,286	7,150,521	(28.56)
Total	\$ 189,275,530	\$ 190,138,521	(0.45)	\$ 150,386,420	\$ 149,590,509	0.53

The cost of all governmental activities this year was \$189,275,530, a decrease of \$862,991 from the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$150,386,420 or an increase of \$795,911 from the prior year.

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. All of the governmental funds had less revenue than expenditures in 2018, thereby contributing to the decrease in individual fund balance. At the end of the 2017-18 fiscal year, the District's governmental funds reported combined fund balances of \$24,376,040. This is a 60.07% decrease in comparison to the prior year. The decrease is primarily due to the crossover refunding of the 2008A bond issuance, as long-term debt is not recorded on the fund level financial statements, so only the cash with escrow agent showed up in the prior year statements.

Revenues and other financing sources (excluding transfers in) for the District's governmental funds were \$150,766,124, while total expenditures other financing uses (excluding transfers out) were \$187,443,849. As a result, the District completed the year with a net change in fund balances of (\$36,667,725).

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

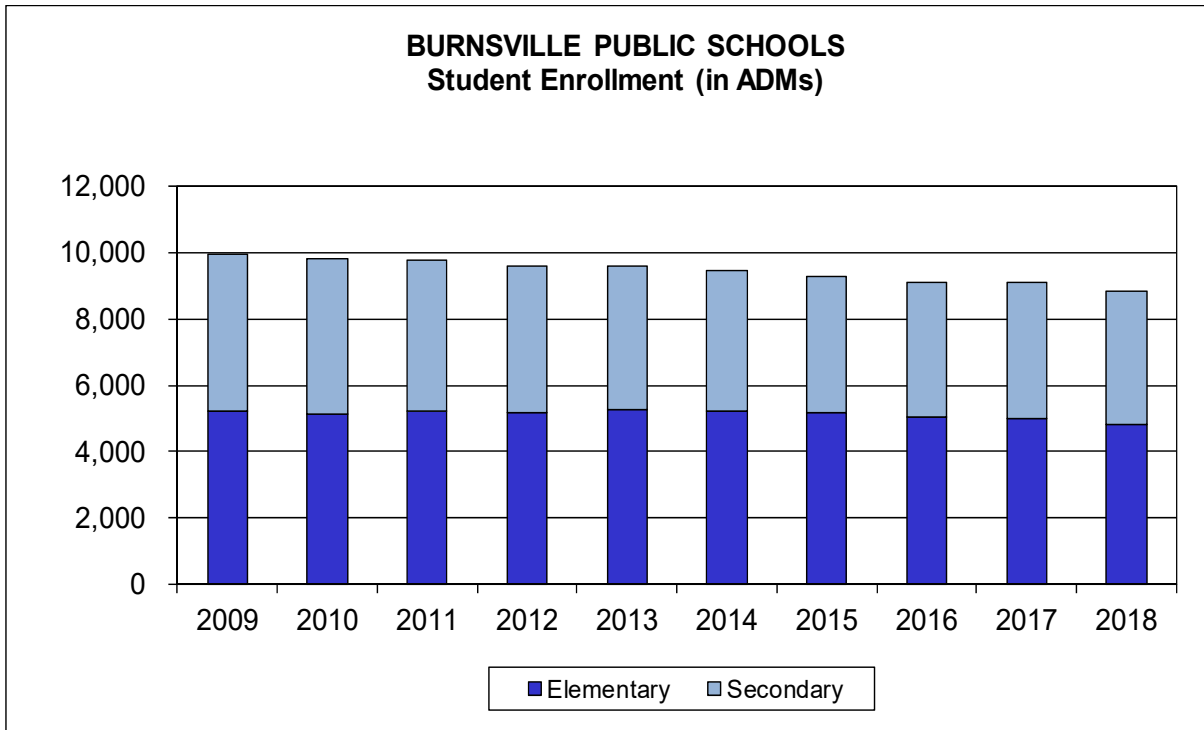
General Fund

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 1.60% decrease in students per year. From 2017 to 2018 the decrease was 3.09%. Enrollment per grade level continued to see a decrease. The following chart reflects that the number of students has decreased over the last 10 years.

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



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended June 30,		Change	
	2018	2017	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 26,115,688	\$ 25,663,259	\$ 452,429	1.8 %
Earnings on Investments	124,827	126,531	(1,704)	(1.3)
Other	2,599,204	2,918,127	(318,923)	(10.9)
State Sources	92,932,943	90,931,906	2,001,037	2.2
Federal Sources	4,008,431	4,763,107	(754,676)	(15.8)
Total General Fund Revenue	<u>\$ 125,781,093</u>	<u>\$ 124,402,930</u>	<u>\$ 1,378,163</u>	1.1

General Fund revenue increased by \$1,378,163, or 1.1%, from the previous year.

Property taxes increased \$452,429. This increase is mainly a result of an increase in Long-Term Facilities Maintenance projects.

State Sources increased by \$2,001,037. State increased overall after consideration of the following factors. The increase in the general education formula was offset by the decline in enrollment. The District's free reduced eligible population increased relative to our declined overall enrollment resulting in an increase of nearly \$700,000 in compensatory revenue. The District served a larger number of students on extended time services resulting in a \$400,000 increase in aid. Special education revenue received increased over the prior year by nearly \$1.3 million.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources decreased by \$754,676, largely due to the decrease in federal special education revenue received in fiscal year 2018. \$300,000 of the decrease is directly tied to the reduction in federal revenue allocated, while \$450,000 of the decrease is due to a federal capital project in FY17 which used carry-over funds.

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended June 30,		Change	
	2018	2017	Increase (Decrease)	Percent Change
Salaries	\$ 74,097,361	\$ 72,382,263	\$ 1,715,098	2.4 %
Employee Benefits	29,360,147	28,054,305	1,305,842	4.7
Purchased Services	17,854,686	17,017,572	837,114	4.9
Supplies and Materials	3,636,499	4,007,841	(371,342)	(9.3)
Capital Expenditures	3,796,740	3,338,715	458,025	13.7
Debt Service	686,854	686,855	(1)	(0.0)
Other Expenditures	691,249	642,532	48,717	7.6
Total General Fund Expenditures	<u>\$ 130,123,536</u>	<u>\$ 126,130,083</u>	<u>\$ 3,993,453</u>	3.2

Total General Fund expenditures increased \$3,993,453 or 3.2% from the previous year. The increase can be attributed mostly to personnel and employee benefits.

Salaries expense also increased mainly as a result of factors including longevity, education, pay rates, other items included in bargaining agreements, increases in TRA employer contributions, and the rising health insurance premiums. The net increase of the employee benefits reflects the increased healthcare costs to the District. 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 increase in purchased services was primarily due to the additional payments required for our TIES membership in addition to costs related to curricular adoption, instructional software, and expansion of our voluntary pre-k classes.

Capital Expenditures consist of expenditures for equipment, technology equipment, leases, and site and building improvements. The main increase in this category was related to the purchase of roughly \$800,000 in Chromebook computers for student use.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

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 \$4,439,524, total fund balance decreased by \$4,301,527 resulting in a fund balance of \$15,815,204 at June 30, 2018.

Revenues were less than budget by \$625,773 and expenditures were less than budgeted by \$722,854. After the realization that our fall enrollment resulted in an unplanned significant decrease, we adjusted actual spending in all areas possible knowing that salary commitments could not be modified. We anticipated lesser revenue however, hoped to offset with increased extended time services. This was somewhat successful, however, our budget was not adjusted to reflect these modifications. Our goal was to not spend down more fund balance than projected, which we were successful in maintaining.

Food Service Fund

The Food Service Fund revenue for 2017-18 totaled \$5,813,766 and expenditures were \$5,943,168. The June 30, 2018 fund balance is \$1,236,342, a decrease of \$129,402 from fiscal year 2017. Actual revenues were \$19,898 lower than budget mainly due to increased unpaid meal costs and decline in federal meal reimbursement. Actual expenditures were \$8,868 higher than budget mainly due to additional staff related expenditures needed for preparing and serving meals. These variances resulted in spend down in fund balance being \$28,766 more than budgeted.

Community Service Fund

The Community Service Fund revenue for 2017-18 totaled \$7,344,060 and expenditures were \$7,545,746. The June 30, 2018 fund balance is \$408,108, a decrease of \$201,686 from fiscal year 2016-2017. Our community is experiencing an increase in desired services with a lesser ability to afford these services. In our efforts to serve all our community, we have experienced greater salary and benefit costs that outpace the revenue generated. This will require future programming adjustments.

Capital Projects-Building Construction Fund

The Capital Projects-Building Construction Fund revenue for 2017-18 totaled \$119,983 and expenditures were \$2,706,351. The June 30, 2018 fund balance is \$3,754,396, a decrease of \$2,586,368 from fiscal year 2017. The decrease in fund balance is due to bond proceeds from the 2015A School Building Bonds being partially spent down as the building projects are completed for Vision One91. We anticipate one more year to finalize the projects completely.

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 2017-18 totaled \$11,666,306, a decrease of \$15,092,442 from fiscal year 2017 due to the sale of bonds in the prior year, the proceeds of which were held in escrow with a portion being used in 2018 for the 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, 2018**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2018, the District had invested over \$297 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table A-7). (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was just under \$9.5 million.

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

	2018	2017	Percent Change
Land	\$ 3,119,968	\$ 3,119,968	-
Construction in Progress	1,382,771	58,066,978	(97.6)
Land Improvements	18,381,258	17,528,757	4.9
Buildings and Improvements	265,609,149	205,451,229	29.3
Equipment	8,079,368	7,918,969	2.0
Less: Accumulated Depreciation	(140,622,006)	(131,141,097)	7.2
Total Capital Assets Net of Depreciation	<u>\$ 155,950,508</u>	<u>\$ 160,944,804</u>	(3.1)

Long-Term Liabilities

At year-end, the District had \$152,109,993 in general obligation bonds and obligations under capital lease payable outstanding as shown in Note 4 to the financial statements. The District also had an estimated net \$11,692,026 in postemployment severance and health benefits payable at June 30, 2018 and \$231,312,867 in net pension liability. Total long-term liabilities at June 30, 2018 decreased 16.1% as compared to June 30, 2017.

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

	2018	2017	Percent Change
General Obligation Bonds	\$ 144,690,000	\$ 179,465,000	(19.4)%
Net Bond Premium and Discount	6,149,845	6,564,667	(6.3)
Obligations Under Capital Leases	1,270,148	1,871,605	(32.1)
Net Pension Liability	231,312,866	281,054,369	(17.7)
Severance Benefits Payable	1,347,163	1,521,503	(11.5)
Other Postemployment Benefits	9,709,574	-	N/A
Compensated Absences Payable	635,289	670,308	(5.2)
Total Long-Term Liabilities	<u>\$ 395,114,885</u>	<u>\$ 471,147,452</u>	(16.1)
Long-Term Liabilities:			
Due Within One Year	\$ 7,509,635	\$ 36,276,964	(79.3)%
Due in More Than One Year	387,605,250	434,870,488	(10.9)
Total	<u>\$ 395,114,885</u>	<u>\$ 471,147,452</u>	(16.1)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2018**

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the State of Minnesota for most of its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation. There is growing concern of the state aid formula for special education services as we are at the cap within the formula and this is causing our cross subsidy of special education services to grow.

The basic revenue formula allowance increased to \$6,188 in fiscal 2018. The Legislature approved an increase in the General Education formula much needed to keep pace with inflationary expenditures. 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, 200 W. Burnsville Parkway, Burnsville, Minnesota 55337. The telephone number for the District is (952) 707-2050. Financial and other district information is also available on the District's website at isd191.org.

BASIC FINANCIAL STATEMENTS

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF NET POSITION
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	Governmental Activities	
	2018	2017
ASSETS		
Cash and Investments	\$ 73,990,940	\$ 78,233,710
Cash with Fiscal Agent	-	30,134,273
Receivables:		
Property Taxes	23,285,799	20,805,183
Other Governments	9,467,081	11,066,539
Other	309,118	341,623
Prepaid Items	375,882	328,969
Inventories	189,270	177,574
Net OPEB Prepaid Asset	-	437,472
Capital Assets:		
Land and Construction in Progress	4,502,739	61,186,946
Other Capital Assets, Net of Depreciation	151,447,769	99,757,858
Total Assets	<u>263,568,598</u>	<u>302,470,147</u>
DEFERRED OUTFLOWS OF RESOURCES		
Losses on Debt Refunding	378,655	435,304
Deferred Outflows - Pensions	127,481,549	174,519,861
Deferred Outflows - Other Postemployment Benefits	612,017	-
Total Deferred Outflows	<u>128,472,221</u>	<u>174,955,165</u>
LIABILITIES		
Salaries Payable	12,533,875	12,716,574
Accounts and Contracts Payable	6,902,927	7,932,573
Accrued Interest	1,989,791	2,950,464
Due to Other Governmental Units	207,716	327,312
Unearned Revenue	435,487	414,756
Long-Term Liabilities:		
Net Pension Liability	231,312,866	281,054,369
Other Postemployment Benefits Liability	9,709,574	-
Other Long-Term Liabilities Due Within One Year	7,509,635	36,276,964
Other Long-Term Liabilities Due in More Than One Year	146,582,810	153,816,119
Total Liabilities	<u>417,184,681</u>	<u>495,489,131</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	38,736,171	34,447,302
Gains on Debt Refunding	44,765	52,153
Deferred Inflows - Pensions	40,872,800	5,581,132
Total Deferred Inflows of Resources	<u>79,653,736</u>	<u>40,080,587</u>
NET POSITION		
Net Investment in Capital Assets	21,465,486	17,935,621
Restricted for:		
General Fund Operating Capital Purposes	2,701,480	2,749,206
General Fund State-Mandated Reserves	1,456,927	1,278,507
Food Service	1,236,342	1,365,744
Community Service	426,795	621,787
Unrestricted	(132,084,628)	(82,095,271)
Total Net Position	<u>\$ (104,797,598)</u>	<u>\$ (58,144,406)</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

Functions	2018				2017	
	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions		Total Governmental Activities	Total Governmental Activities
GOVERNMENTAL ACTIVITIES						
Administration	\$ 7,064,664	\$ 222,431	\$ 214,466	\$ 35,908	\$ (6,591,859)	\$ (2,718,119)
District Support Services	5,416,849	4,349	901	-	(5,411,599)	(4,590,050)
Regular Instruction	84,580,748	541,823	5,330,680	1,057,440	(77,650,805)	(79,290,598)
Vocational Education Instruction	2,727,220	420	4,208	-	(2,722,592)	(2,644,203)
Special Education Instruction	31,733,029	531,289	17,080,689	-	(14,121,051)	(15,739,327)
Instructional Support Services	15,039,975	15	1,401,805	-	(13,638,155)	(14,167,498)
Pupil Support Services	12,947,885	88,931	204,391	-	(12,654,563)	(11,629,893)
Sites and Buildings	10,134,372	276,796	45,317	324,411	(9,487,848)	(8,828,199)
Fiscal and Other Fixed Cost Programs	313,683	-	-	-	(313,683)	(353,822)
Food Service	5,952,121	1,679,706	4,092,485	-	(179,930)	(190,844)
Community Service	8,255,773	3,495,283	2,254,441	-	(2,506,049)	(2,287,435)
Interest and Fiscal Charges on Long-Term Liabilities	5,109,211	-	925	-	(5,108,286)	(7,150,521)
Total School District	<u>\$ 189,275,530</u>	<u>\$ 6,841,043</u>	<u>\$ 30,630,308</u>	<u>\$ 1,417,759</u>	<u>(150,386,420)</u>	<u>(149,590,509)</u>
GENERAL REVENUES						
Property Taxes Levied for:						
General Purposes					26,224,210	25,712,820
Community Service					1,554,844	1,545,989
Debt Service					10,476,105	11,915,513
State Aid Not Restricted to Specific Purposes					72,254,897	72,447,212
Earnings on Investments					1,603,649	1,516,101
Miscellaneous					802,893	1,072,781
Insurance Recovery					40,916	187,105
Total General Revenues					<u>112,957,514</u>	<u>114,397,521</u>
CHANGE IN NET POSITION					(37,428,906)	(35,192,988)
Net Position - Beginning					(58,144,406)	(22,951,418)
Change in Accounting Principle- See Note 14					(9,224,286)	-
Net Position - Beginning, as Restated					<u>(67,368,692)</u>	<u>(22,951,418)</u>
NET POSITION - ENDING					<u>\$ (104,797,598)</u>	<u>\$ (58,144,406)</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	Major Funds					Total Governmental	
	General	Food Service	Community Service	Capital Projects	Debt Service	Funds	
						2018	2017
ASSETS							
Cash and Investments	\$ 29,464,326	\$ 1,457,349	\$ 1,669,941	\$ 3,937,307	\$ 7,895,970	\$ 44,424,893	\$ 49,457,600
Cash with Fiscal Agent	-	-	-	-	-	-	30,134,273
Receivables:							
Current Property Taxes	16,371,774	-	756,105	-	5,604,119	22,731,998	20,470,949
Delinquent Property Taxes	375,744	-	21,312	-	156,745	553,801	334,234
Accounts and Interest Receivable	91,180	-	63,545	208	-	154,933	252,272
Due from Other Minnesota School Districts	29,722	-	-	-	51,369	81,091	41,883
Due from Minnesota Department of Education	8,077,959	-	134,546	-	59,681	8,272,186	9,436,617
Due from Federal through Minnesota Department of Education	1,057,047	42,446	2,032	-	-	1,101,525	1,504,398
Due from Other Governmental Units	11,959	-	320	-	-	12,279	83,641
Due from Other Funds	836,025	-	-	-	-	836,025	483,553
Inventory	-	189,270	-	-	-	189,270	177,574
Prepays	374,535	-	1,347	-	-	375,882	328,969
Total Assets	<u>\$ 56,690,271</u>	<u>\$ 1,689,065</u>	<u>\$ 2,649,148</u>	<u>\$ 3,937,515</u>	<u>\$ 13,767,884</u>	<u>\$ 78,733,883</u>	<u>\$ 112,705,963</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
Liabilities:							
Salaries and Compensated Absences Payable	\$ 5,829,367	\$ 169,507	\$ 199,230	\$ -	\$ -	\$ 6,198,104	\$ 4,736,303
Payroll Deductions and Employer Contributions Payable	6,053,659	163,091	119,021	-	-	6,335,771	7,865,171
Accounts and Contracts Payable	1,560,946	78,910	130,233	183,119	-	1,953,208	3,527,592
Due to Other Governmental Units	207,716	-	-	-	-	207,716	327,312
Unearned Revenue	32,386	41,215	361,886	-	-	435,487	414,756
Total Liabilities	<u>13,684,074</u>	<u>452,723</u>	<u>810,370</u>	<u>183,119</u>	<u>-</u>	<u>15,130,286</u>	<u>16,871,134</u>
Deferred Inflows of Resources:							
Unavailable Revenue - Property Taxes Levied for Subsequent Year	26,858,816	-	1,411,983	-	10,465,372	38,736,171	34,447,302
Unavailable Revenue - Delinquent Property Taxes	332,177	-	18,687	-	140,522	491,386	333,762
Total Deferred Inflows of Resources	<u>27,190,993</u>	<u>-</u>	<u>1,430,670</u>	<u>-</u>	<u>10,605,894</u>	<u>39,227,557</u>	<u>34,781,064</u>
Fund Balance:							
Nonspendable:							
Inventory	-	189,270	-	-	-	189,270	177,574
Prepays	374,535	-	1,347	-	-	375,882	328,969
Restricted for:							
Capital Projects Levy	342,560	-	-	-	-	342,560	34,059
Operating Capital	2,701,480	-	-	-	-	2,701,480	2,749,206
Bond Refundings	-	-	-	-	-	-	31,181,809
Community Education	-	-	-	-	-	-	45,808
Early Childhood and Family Education	-	-	55,133	-	-	55,133	60,793
Area Learning Center	1,114,367	-	-	-	-	1,114,367	1,225,545
School Readiness	-	-	351,628	-	-	351,628	493,868
Long Term Facilities Maintenance	-	-	-	510,737	-	510,737	1,598,938
Medical Assistance	-	-	-	-	-	-	18,903
Restricted for Other Purposes	-	1,047,072	-	3,243,659	3,161,990	7,452,721	7,378,244
Committed for:							
Program Carryover - Noncapital	748,055	-	-	-	-	748,055	1,000,077
Program Carryover - Facilities Rental	243,297	-	-	-	-	243,297	-
Pro Pay Program	266,452	-	-	-	-	266,452	293,871
Unassigned	10,024,458	-	-	-	-	10,024,458	14,466,101
Total Fund Balance	<u>15,815,204</u>	<u>1,236,342</u>	<u>408,108</u>	<u>3,754,396</u>	<u>3,161,990</u>	<u>24,376,040</u>	<u>61,053,765</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 56,690,271</u>	<u>\$ 1,689,065</u>	<u>\$ 2,649,148</u>	<u>\$ 3,937,515</u>	<u>\$ 13,767,884</u>	<u>\$ 78,733,883</u>	<u>\$ 112,705,963</u>

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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	2018	2017
Total Fund Balance for Governmental Funds	\$ 24,376,040	\$ 61,053,765
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	1,382,771	58,066,978
Land Improvements, Net of Accumulated Depreciation	7,611,286	7,503,970
Buildings and Improvements, Net of Accumulated Depreciation	141,845,164	90,091,068
Equipment, Net of Accumulated Depreciation	1,991,319	2,162,820
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as unavailable revenue in the funds.		
	491,386	333,762
When a bond defeasance occurs the difference between the amount paid to the refunded bond escrow and the principal of the defeased debt is expensed in the governmental funds. These expenditures are capitalized on the statement of net position as deferred charges.		
	378,655	435,304
The District's OPEB liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:		
Other Postemployment Benefits Liability	(9,709,574)	437,472
Deferred Outflows of Resources - Other Postemployment Benefits	612,017	-
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditures when due.		
	(1,989,791)	(2,950,464)
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	(231,312,866)	(281,054,369)
Deferred Inflows of Resources - Pensions	(40,872,800)	(5,581,132)
Deferred Outflows of Resources - Pensions	127,481,549	174,519,861
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	(144,690,000)	(179,465,000)
Unamortized Premiums	(6,149,845)	(6,564,667)
Unamortized Gains on Debt Refunding	(44,765)	(52,153)
Certificates of Participation Payable	(1,270,148)	(1,871,605)
Compensated Absences Payable	(635,289)	(670,308)
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:		
	22,587,325	22,340,324
Total Net Position of Governmental Activities	\$ (104,797,598)	\$ (58,144,406)

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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2018	2017
REVENUES							
Local Sources:							
Property Taxes	\$ 26,115,688	\$ -	\$ 1,548,150	\$ -	\$ 10,433,697	\$ 38,097,535	\$ 39,094,623
Earnings and Investments	124,827	37,772	41,343	52,852	397,015	653,809	540,031
Other	2,599,204	1,707,692	4,013,278	67,131	221,697	8,609,002	8,484,173
State Sources	92,932,943	301,926	1,709,718	-	613,897	95,558,484	93,346,633
Federal Sources	4,008,431	3,766,376	31,571	-	-	7,806,378	8,631,725
Total Revenues	<u>125,781,093</u>	<u>5,813,766</u>	<u>7,344,060</u>	<u>119,983</u>	<u>11,666,306</u>	<u>150,725,208</u>	<u>150,097,185</u>
EXPENDITURES							
Current:							
Administration	5,680,528	-	-	-	-	5,680,528	5,519,388
District Support Services	5,027,862	-	-	-	-	5,027,862	4,185,606
Elementary and Secondary Regular Instruction	55,398,654	-	-	-	-	55,398,654	54,976,422
Vocational Education Instruction	2,150,295	-	-	-	-	2,150,295	1,876,990
Special Education Instruction	24,767,930	-	-	-	-	24,767,930	24,027,079
Instructional Support Services	10,888,211	-	-	-	-	10,888,211	10,862,353
Pupil Support Services	11,877,743	-	-	-	-	11,877,743	11,000,503
Sites and Buildings	9,535,036	-	-	-	-	9,535,036	9,302,350
Fiscal and Other Fixed Cost Programs	313,683	-	-	-	-	313,683	353,822
Food Service	-	5,829,895	-	-	-	5,829,895	5,733,255
Community Service	-	-	7,443,701	-	-	7,443,701	6,875,455
Capital Outlay	3,796,740	113,273	102,045	2,706,351	-	6,718,409	28,169,017
Debt Service:							
Principal	592,595	-	-	-	5,445,000	6,037,595	6,726,213
Interest and Fiscal Charges	94,259	-	-	-	6,350,048	6,444,307	7,520,641
Total Expenditures	<u>130,123,536</u>	<u>5,943,168</u>	<u>7,545,746</u>	<u>2,706,351</u>	<u>11,795,048</u>	<u>158,113,849</u>	<u>177,129,094</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,342,443)	(129,402)	(201,686)	(2,586,368)	(128,742)	(7,388,641)	(27,031,909)
OTHER FINANCING SOURCES (USES)							
Insurance Recovery	40,916	-	-	-	-	40,916	187,105
Sale of Bonds	-	-	-	-	-	-	13,990,000
Payment to Refunded Bond Escrow Agent	-	-	-	-	(29,330,000)	(29,330,000)	(22,620,346)
Transfers In	-	-	-	-	-	-	27,082
Transfers Out	-	-	-	-	-	-	(27,082)
Total Other Financing Sources (Uses)	<u>40,916</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,330,000)</u>	<u>(29,289,084)</u>	<u>(8,443,241)</u>
NET CHANGE IN FUND BALANCE	(4,301,527)	(129,402)	(201,686)	(2,586,368)	(29,458,742)	(36,677,725)	(35,475,150)
FUND BALANCES							
Beginning of Year	20,116,731	1,365,744	609,794	6,340,764	32,620,732	61,053,765	96,528,915
End of Year	<u>\$ 15,815,204</u>	<u>\$ 1,236,342</u>	<u>\$ 408,108</u>	<u>\$ 3,754,396</u>	<u>\$ 3,161,990</u>	<u>\$ 24,376,040</u>	<u>\$ 61,053,765</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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018	2017
Net Change in Fund Balance - Total Governmental Funds	\$ (36,677,725)	\$ (35,475,150)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlays exceeded depreciation in the current period is:		
Capital Outlays	4,486,613	25,903,451
Gain on Disposal of Capital Assets	-	187,105
Proceeds from the Disposal of Capital Assets	-	(187,105)
Depreciation Expense	(9,480,909)	(7,198,053)
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.	157,624	79,699
Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net position.		
Change in Accrued Interest - Capital Leases	6,964	6,716
Principal Payments - Capital Leases	601,457	576,212
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.	(32,588,477)	(34,753,213)
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).	35,019	(54,925)
Payments to the District's OPEB liability are recognized as expenditures at the fund level while the change in the OPEB obligation and the related deferred inflows and outflows of resources are recognized in the statement of net position.	(310,743)	(265,908)
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	-	(13,990,000)
Payment to Refunded Bond Escrow Agent	29,330,000	22,620,346
Repayment of Bond Principal	5,445,000	6,150,000
Change in Accrued Interest - General Obligation Bonds	953,709	(32,130)
Amortization of Bond Premium	414,822	395,315
Amortization of Deferred Charges on Refunding Bonds	(49,261)	-
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.	247,001	844,652
Total	\$ (37,428,906)	\$ (35,192,988)

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, 2018**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 26,174,533	\$ 26,174,533	\$ 26,115,688	\$ (58,845)
Earnings and Investments	90,000	90,000	124,827	34,827
Other	3,428,556	3,600,556	2,599,204	(1,001,352)
State Sources	91,787,787	92,237,787	92,932,943	695,156
Federal Sources	4,358,673	4,303,990	4,008,431	(295,559)
Total Revenues	<u>125,839,549</u>	<u>126,406,866</u>	<u>125,781,093</u>	<u>(625,773)</u>
EXPENDITURES				
Current:				
Administration	5,665,077	5,840,985	5,680,528	(160,457)
District Support Services	4,304,639	4,412,054	5,027,862	615,808
Elementary and Secondary Regular Instruction	55,222,159	54,985,399	55,398,654	413,255
Vocational Education Instruction	2,187,839	2,195,740	2,150,295	(45,445)
Special Education Instruction	25,327,526	25,068,981	24,767,930	(301,051)
Instructional Support Services	12,026,258	11,932,509	10,888,211	(1,044,298)
Pupil Support Services	11,384,320	11,341,615	11,877,743	536,128
Sites and Buildings	9,534,315	9,651,188	9,535,036	(116,152)
Fiscal and Other Fixed Cost Programs	500,000	465,000	313,683	(151,317)
Capital Outlay	3,759,197	4,266,064	3,796,740	(469,324)
Debt Service:				
Principal	601,457	601,457	592,595	(8,862)
Interest and Fiscal Charges	85,398	85,398	94,259	8,861
Total Expenditures	<u>130,598,185</u>	<u>130,846,390</u>	<u>130,123,536</u>	<u>(722,854)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,758,636)	(4,439,524)	(4,342,443)	97,081
OTHER FINANCING SOURCES				
Insurance Recovery	-	-	40,916	40,916
NET CHANGE IN FUND BALANCE	<u>\$ (4,758,636)</u>	<u>\$ (4,439,524)</u>	<u>(4,301,527)</u>	<u>\$ 137,997</u>
FUND BALANCE				
Beginning of Year			20,116,731	
End of Year			<u>\$ 15,815,204</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Earnings and Investments	\$ 5,500	\$ 5,500	\$ 37,772	\$ 32,272
Other - Primarily Meal Sales	1,843,504	1,655,475	1,707,692	52,217
State Sources	308,236	298,771	301,926	3,155
Federal Sources	3,886,177	3,873,918	3,766,376	(107,542)
Total Revenues	<u>6,043,417</u>	<u>5,833,664</u>	5,813,766	(19,898)
EXPENDITURES				
Current:				
Food Service	5,727,339	5,798,300	5,829,895	31,595
Capital Outlay	282,000	136,000	113,273	(22,727)
Total Expenditures	<u>6,009,339</u>	<u>5,934,300</u>	5,943,168	8,868
NET CHANGE IN FUND BALANCE	<u>\$ 34,078</u>	<u>\$ (100,636)</u>	(129,402)	<u>\$ (28,766)</u>
FUND BALANCE				
Beginning of Year			1,365,744	
End of Year			<u>\$ 1,236,342</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, 2018**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 1,556,451	\$ 1,556,451	\$ 1,548,150	\$ (8,301)
Other - Primarily Meal Sales	3,581,500	3,634,456	4,013,278	378,822
State Sources	1,351,772	1,813,777	1,709,718	(104,059)
Federal Sources	30,000	30,000	31,571	1,571
Total Revenues	<u>6,519,723</u>	<u>7,034,684</u>	<u>7,344,060</u>	<u>309,376</u>
EXPENDITURES				
Current:				
Community Service	6,305,115	6,979,176	7,443,701	464,525
Capital Outlay	57,500	57,500	102,045	44,545
Total Expenditures	<u>6,362,615</u>	<u>7,036,676</u>	<u>7,545,746</u>	<u>509,070</u>
NET CHANGE IN FUND BALANCE	<u>\$ 157,108</u>	<u>\$ (1,992)</u>	<u>(201,686)</u>	<u>\$ (199,694)</u>
FUND BALANCE				
Beginning of Year			<u>609,794</u>	
End of Year			<u>\$ 408,108</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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	Governmental Activities - Internal Service Funds	
	2018	2017
ASSETS		
Current Assets:		
Cash and Investments	\$ 29,566,047	\$ 28,776,110
Accounts Receivable	13,646	5,280
Interest Receivable	140,539	84,071
Due from Other Funds	668,740	438,674
Total Current Assets	30,388,972	29,304,135
LIABILITIES		
Current Liabilities:		
Health and Dental Claims Payable	1,231,594	1,323,036
Due to Plan Participants	3,718,125	3,081,945
Severance Benefits Payable	153,851	115,100
Due to Other Funds	1,504,765	922,227
Total Current Liabilities	6,608,335	5,442,308
Noncurrent Liabilities:		
Severance Benefits Payable	1,193,312	1,521,503
Total Liabilities	7,801,647	6,963,811
NET POSITION		
Unrestricted	\$ 22,587,325	\$ 22,340,324

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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	Governmental Activities - Internal Service Funds	
	2018	2017
OPERATING REVENUES		
Charges for Services	\$ 21,255,474	\$ 20,362,009
Other	218,960	444,895
Total Operating Revenues	21,474,434	20,806,904
OPERATING EXPENSES		
Health Insurance Claim Payments	20,249,419	18,883,685
Dental Insurance Claim Payments	929,348	884,792
Severance Payments	347,703	236,400
OPEB Payments	650,803	933,445
Total Operating Expenses	22,177,273	20,938,322
OPERATING INCOME (LOSS)	(702,839)	(131,418)
NONOPERATING INCOME		
Earnings on Investments	949,840	976,070
CHANGE IN NET POSITION	247,001	844,652
Net Position - Beginning	22,340,324	21,495,672
NET POSITION - ENDING	\$ 22,587,325	\$ 22,340,324

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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	Governmental Activities - Internal Service Funds	
	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Interfund Services Provided	\$ 21,236,002	\$ 23,052,429
Payments for Health and Dental Claims	(20,655,836)	(19,392,347)
Payments to Employee OPEB	(38,786)	(1,320,157)
Payments for Severance Benefits	(644,815)	(298,832)
Net Cash Provided (Used) by Operating Activities	<u>(103,435)</u>	<u>2,041,093</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	<u>893,372</u>	<u>983,501</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	789,937	3,024,594
Cash and Cash Equivalents - Beginning	<u>28,776,110</u>	<u>25,751,516</u>
CASH AND CASH EQUIVALENTS - ENDING	<u><u>\$ 29,566,047</u></u>	<u><u>\$ 28,776,110</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (702,839)	\$ (131,418)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Increase in Accounts Receivable	(8,366)	(4,616)
(Increase) Decrease in Due from Other Funds	(230,066)	2,250,141
Decrease in Claims Payable	(91,442)	(66,095)
Increase in Due to Plan Participants	636,180	754,615
Decrease in Severance Benefits Payable	(289,440)	(74,340)
Increase (Decrease) in Due to Other Funds	582,538	(687,194)
Total Adjustments	<u>599,404</u>	<u>2,172,511</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (103,435)</u></u>	<u><u>\$ 2,041,093</u></u>
Total Cash and Investments per Statement of Net Position	\$ 29,566,047	\$ 28,776,110
Less: Investments Included in Cash and Investments	-	-
Total Cash and Cash Equivalents	<u><u>\$ 29,566,047</u></u>	<u><u>\$ 28,776,110</u></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, 2018**

	Employee Benefits Trust	Private-Purpose Trust
ASSETS		
Cash and Investments	\$ 124,426	\$ 121,388
LIABILITIES		
Accounts and Contracts Payable	-	31,000
NET POSITION		
Held In Trust	\$ 124,426	\$ 90,388

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2018**

	Employee Benefits Trust	Private-Purpose Trust
ADDITIONS		
Plan Member Contributions	\$ 941,451	\$ -
Private Donations	-	84,619
Earnings on Investments	7,429	-
Total Additions	948,880	84,619
DEDUCTIONS		
Benefits Paid to Plan Members	911,319	-
Scholarships Awarded	-	72,131
Total Deductions	911,319	72,131
CHANGE IN NET POSITION	37,561	12,488
Net Position - Beginning of Year	86,865	77,900
NET POSITION - END OF YEAR	\$ 124,426	\$ 90,388

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, 2018**

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, 2018, the District paid TIES \$1,590,294 for services and technology purchased.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation

The Government-wide financial statements (i.e. the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The Fiduciary Funds are only reported in the statement of fiduciary net position at the fund financial statement level.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Separate fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type: pension (or other employee benefit) trust, private purpose trust and 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 nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service funds are charges for services in the form of dental and health insurance premiums, severance contributions and other postemployment benefit contributions. Operating expenses for the internal service funds include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

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

Description of Funds

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

Major Governmental Funds

General Fund

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

Food Service Special Revenue Fund

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

Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-5 extended day programs or other similar services. Revenue is generated by program fees paid by participants.

Capital Projects Fund

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

Debt Service Fund

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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	\$ 125,839,549	\$ 567,317	\$ 126,406,866
Special Revenue Funds:			
Food Service Fund	6,043,417	(209,753)	5,833,664
Community Service Fund	6,519,723	514,961	7,034,684
Capital Projects Fund	60,000	38,000	98,000
Debt Service Fund	10,878,368	-	10,878,368
<u>Expenditures</u>			
General Fund	\$ 130,598,185	\$ 248,205	\$ 130,846,390
Special Revenue Funds:			
Food Service Fund	6,009,339	(75,039)	5,934,300
Community Service Fund	6,362,615	674,061	7,036,676
Capital Projects Fund	3,972,410	1,419,354	5,391,764
Debt Service Fund	24,004,444	(11,503,746)	12,500,698

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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments (Continued)

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

G. Receivables

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

H. Inventories

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

I. Prepaid Items

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

J. Property Taxes

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

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General and Special Revenue Funds is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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 2018 with no corresponding state aid adjustment. Certain other portions of the District's 2017 pay 2018 levy, normally revenue for the 2018-19 fiscal year, are also advance recognized as June 30, 2018, 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, 2018, are included in the Property Taxes Levied for Subsequent Year account to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

K. Capital Assets

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

Capital assets are recorded in the Government-wide financial statement, but are not reported in the Fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

Capital assets not being depreciated include land and construction in process.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources

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

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

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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Compensated Absences

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

O. Severance Benefits

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

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

P. Pensions

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

Q. Fund Balance

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Balance (Continued)

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

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

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

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

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end minimum unassigned fund balance of 8% of the annual budget for fiscal year 2018.

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

T. Comparative Data

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2018 are both \$9,707,101 and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes. At June 30, 2018, the District's petty cash fund totaled \$3,950.

B. Investments

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

At June 30, 2018, the District’s investment balances were as follows:

	Fair Value
Negotiable Certificates of Deposit With Maturity at Purchase of Greater Than One Year	\$ 2,968,548
Municipal Bonds	4,820,505
Vanguard Total Bond Market ETF	20,194
Vanguard Total Stock Market ETF	3,871,655
Total Investments at Fair Value	11,680,902
	Amortized Cost
Money Markets	26,911
MN Trust Investment Shares	16,121,443
MN Trust Term Series	14,000,000
MN Trust Limited Term Duration Series	6,765,660
MSDLAF+	15,930,787
Total Investments at Amortized Cost	52,844,801
Total District Investments	\$ 64,525,703

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policies do not limit the maturities of investments; however, when purchasing investments the District considers such things as interest rates and cash flow needs.

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

Type	Total	Maturity Duration in Years			No Maturities	Rating
		Less Than 1	1 to 5	More Than 5		
MSDLAF+	\$ 15,930,787	\$ -	\$ -	\$ -	\$ 15,930,787	AAAm
MN Trust Term Series	14,000,000	14,000,000	-	-	-	AAAm
MN Trust Investment Shares	16,121,443	16,121,443	-	-	-	AAAm
MN Trust Limited Term Duration	6,765,660	6,765,660	-	-	-	NR
Municipal Bonds	4,820,505	637,925	4,182,580	-	-	A+ to AAA
Negotiable CDs	2,968,548	2,968,548	-	-	-	NR
Money Market Funds	26,911	-	-	-	26,911	AAAm
Vanguard Total Bond Market ETF	20,194	-	-	-	20,194	NR
Vanguard Total Stock Market ETF	3,871,655	-	-	-	3,871,655	NR
Total	\$ 64,525,703	\$ 40,493,576	\$ 4,182,580	\$ -	\$ 15,957,698	

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, 2018, the District did not have any single investments comprising 5% or more of total investments.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

Cash and Investments - Statement of Net Position	\$ 73,990,940
Cash and Investments - Statement of Fiduciary Net Position	245,814
Total Cash and Investments	\$ 74,236,754

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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements (Continued)

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

Investment	Level 1	Level 2	Level 3	Total
Municipal Bonds	\$ -	\$ 4,820,505	\$ -	\$ 4,820,505
Negotiable Certificates of Deposit	-	2,968,548	-	2,968,548
Vanguard Total Bond Market ETF	-	20,194	-	20,194
Vanguard Total Stock Market ETF	-	3,871,655	-	3,871,655
Total	<u>\$ -</u>	<u>\$ 11,680,902</u>	<u>\$ -</u>	<u>11,680,902</u>
Investments Measured at Amortized Cost				52,844,801
Total				<u>\$ 64,525,703</u>

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

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,119,968	\$ -	\$ -	\$ -	\$ 3,119,968
Construction in Progress	58,066,978	3,829,368	(60,513,575)	-	1,382,771
Total Capital Assets, Not Being Depreciated	<u>61,186,946</u>	<u>3,829,368</u>	<u>(60,513,575)</u>	<u>-</u>	<u>4,502,739</u>
Capital Assets, Being Depreciated:					
Land Improvements	17,528,757	852,501	-	-	18,381,258
Buildings and Improvements	205,451,229	60,157,920	-	-	265,609,149
Equipment	7,918,969	160,399	-	-	8,079,368
Total Capital Assets, Being Depreciated	<u>230,898,955</u>	<u>61,170,820</u>	<u>-</u>	<u>-</u>	<u>292,069,775</u>
Accumulated Depreciation for:					
Land Improvements	(10,024,787)	(761,173)	-	15,988	(10,769,972)
Buildings and Improvements	(115,360,161)	(8,387,836)	-	(15,988)	(123,763,985)
Equipment	(5,756,149)	(331,900)	-	-	(6,088,049)
Total Accumulated Depreciation	<u>(131,141,097)</u>	<u>(9,480,909)</u>	<u>-</u>	<u>-</u>	<u>(140,622,006)</u>
Total Capital Assets, Being Depreciated, Net	<u>99,757,858</u>	<u>51,689,911</u>	<u>-</u>	<u>-</u>	<u>151,447,769</u>
Governmental Activities Capital Assets, Net	<u>\$ 160,944,804</u>	<u>\$ 55,519,279</u>	<u>\$ (60,513,575)</u>	<u>\$ -</u>	<u>\$ 155,950,508</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2018 was charged to the following governmental functions:

Governmental Activities

Administration	\$ 11,377
District Support Services	119,459
Regular Instruction	9,084,608
Vocational Education Instruction	1,896
Special Education Instruction	21,806
Community Education	6,637
Instructional Support	91,965
Pupil Support	4,740
Food Service	67,314
Sites and Buildings	71,107
Total Depreciation Expense, Governmental Activities	<u>\$ 9,480,909</u>

NOTE 4 LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds outstanding:

Issue Date	Net Interest Rate	Series Number	Original Issue	Maturities	Principal Outstanding	
					Due Within One Year	Total
4/12/2011	2.00% - 4.00%	2011A	\$ 16,575,000	2018-2030	\$ 900,000	\$ 15,770,000
12/27/2012	2.00% - 3.00%	2012A	16,910,000	2014-2030	1,030,000	15,815,000
5/7/2015	2.00% - 4.00%	2015A	64,485,000	2017-2036	1,220,000	63,345,000
3/15/2016	2.00% - 3.00%	2016A	36,715,000	2018-2033	2,060,000	36,295,000
2/1/2017	0.6% - 2.80%	2016B	13,990,000	2017-2029	1,125,000	13,465,000
Total General Obligation Bonds					6,335,000	144,690,000
Bond Premiums					-	6,149,845
Capital Lease Payable					385,495	1,270,148
Severance Benefits Payable					153,851	1,347,163
Compensated Absences Payable					635,289	635,289
Total					<u>\$ 7,509,635</u>	<u>\$ 154,092,445</u>

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2018. 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, 2018. 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, 2018. 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, 2018. The lease will be repaid through the General Fund.

The assets acquired through capital leases are as follows:

Asset:		
Buildings and Improvements	\$	5,088,075
Equipment		1,575,111
Less: Accumulated Depreciation		<u>(2,826,959)</u>
Total	\$	<u><u>3,836,227</u></u>

C. Compensated Absences

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

D. Severance Benefits Payable

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

E. Minimum Debt Payments

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

Year Ending June 30,	General Obligation Bonds Payable		Capital Lease Obligations Payable	
	Principal	Interest	Principal	Interest
2019	\$ 6,335,000	\$ 4,766,798	\$ 385,495	\$ 59,012
2020	7,005,000	4,649,660	404,689	39,818
2021	7,090,000	4,511,870	245,430	19,667
2022	7,300,000	4,305,893	74,074	11,613
2023	7,555,000	4,056,155	78,105	7,582
2024-2028	41,825,000	16,265,920	82,355	3,332
2029-2033	42,010,000	8,690,030	-	-
2034-2038	25,570,000	1,745,763	-	-
Total	<u>\$ 144,690,000</u>	<u>\$ 48,992,089</u>	<u>\$ 1,270,148</u>	<u>\$ 141,024</u>

F. Changes in Long-Term Liabilities

	June 30, 2017	Additions	Retirements	June 30, 2018
Bonds Payable	\$ 179,465,000	\$ -	\$ 34,775,000	\$ 144,690,000
Bond Premiums	6,564,667	-	414,822	6,149,845
Capital Lease Payable	1,871,605	-	601,457	1,270,148
Severance Benefits Payable	1,521,503	44,620	218,960	1,347,163
Compensated Absences Payable	670,308	635,289	670,308	635,289
Total	<u>\$ 190,093,083</u>	<u>\$ 679,909</u>	<u>\$ 36,680,547</u>	<u>\$ 154,092,445</u>

The 2008A General Obligation Alternative Facility Bonds were refunded during Fiscal year 2018 by the proceeds from the 2016A General Obligation Alternative Facility Refunding Bonds. The difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete this refunding will total a gross savings of \$6,148,744. The present value of the net economic gain resulting from this transaction is \$5,090,220.

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, 2018 are as follows:

- A. Restricted Capital Projects Levy – This amount represents resources from the capital projects levy to be used for building construction and other projects under Minnesota Statutes.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 FUND BALANCES (CONTINUED)

- 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 Long-Term Facilities Maintenance – This amount represents resources to be used for LTFM projects in accordance with the 10-year plan.
- I. Restricted for Medical Assistance – This amount represents resources to be used for medical assistance expenditures.
- J. 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.
- K. Committed for Program Carryover – Noncapital – Represents noncapital amounts allocated to the District's budget units which were unspent during the year.
- L. Committed for Program Carryover – Facilities Rental – Represents facilities rental amounts allocated to the District's budget units which were unspent during the year.
- M. Committed for Pro Pay Program – Represents amounts that are committed for professional development through the District's Q-Comp Program.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS PLANS

At June 30, 2018, the District adopted GASB Statement No. 75, *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 postretirement healthcare benefits. For teachers hired before July 1, 1989 and certain other employee groups, the District is contractually required to pay health insurance premiums for the period from retirement until eligibility for Medicare. The amount to be paid is equal to the single coverage insurance premium benefit available to full-time employees in the bargaining group.

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

The District plan has 1,344 plan participants. 1,283 of these participants are active, 56 are retirees receiving payments, and the remaining 5 are spouses receiving payments.

B. Funding Policy

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

C. Actuarial Methods and Assumptions

The District's OPEB liability was measured as of July 1, 2017, and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation as of July 1, 2017.

The total OPEB liability was determined by an actuarial valuation as of July 1, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Discount Rate	3.40%
20-Year Municipal Bond Yield	3.40%
Health Care Trend Rates	6.50% Decreasing to 5.00% Over 6 Years

Mortality rates were based on the RP-2014 White Collar mortality tables (de-trended to 2006) and then projected beyond the valuation date using scale MP-2016.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period of July 1, 2016 to June 30, 2017.

The discount rate used to measure the total OPEB liability was 3.40%. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year Municipal Bond Yield.

Since the most recent GASB Statement No. 45 Other Postemployment Benefits valuation, the following changes have been made:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables projected with scale MP-2015 to the RP-2014 White Collar Mortality Tables (de-trended to 2006) and then projected beyond the valuation date using scale MP-2016.
- The discount rate was changed from 3.5 % to 3.4 %

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

D. Changes in the OPEB Liability

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

Measurement Date	<u>July 1, 2017</u>
Total OPEB Liability	
Service Cost	\$ 588,543
Interest	334,217
Benefit Payments	<u>(901,552)</u>
Net Change in Total OPEB Liability	21,208
Total OPEB Liability - Beginning	<u>9,688,366</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 9,709,574</u></u>

E. OPEB Liability Sensitivity

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

	<u>1% Decrease</u> (2.4%)	<u>Discount Rate</u> (3.4%)	<u>1% Increase</u> (4.4%)
Net OPEB Liability	\$ 10,266,356	\$ 9,709,574	\$ 9,169,658

The following presents the OPEB liability of the District, as well as what the District's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower (5.5% decreasing to 4.00% over 6 years) or 1% point higher (7.5% decreasing to 6.00% over 6 years) than the current healthcare cost trend rates:

	<u>Healthcare Cost</u>		
	<u>1% Decrease</u> (5.50% Decreasing to 4.00% over 6 Years)	<u>Current Trend</u> Rates (6.50% Decreasing to 5.00% over 6 Years)	<u>1% Increase</u> (7.50% Decreasing to 6.00% over 6 Years)
Net OPEB Liability	\$ 8,942,081	\$ 9,709,574	\$ 10,594,578

F. OPEB Liability Costs

For the year ended June 30, 2018, the District recognized OPEB expense of \$650,803 in the OPEB revocable trust, and an additional \$310,743 when booking the change in the liability and related deferred outflows of resources for the year ended June 30, 2018. At June 30, 2018, the District reported no deferred inflows of resources and \$612,017 of deferred outflows of resources resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ended June 30, 2019.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
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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 (General Employees Plan)

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 Plan. General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security. 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. General Employees Plan 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)

Tier 1 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.

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

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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. General Employees Plan Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2018. In fiscal year 2018, the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the Plan's fiscal year ended June 30, 2018 were \$1,536,093. 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:

	2018		2017	
	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, 2018, were \$4,339,614. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

1. General Employees Plan Pension Costs

At June 30, 2018, the District reported a liability of \$19,617,829 for its proportionate share of the GERS's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$6 million to the General Employees Fund's fiscal year 2017. The state of Minnesota is considered a nonemployer contributing District and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled \$246,666. The net pension liability was measured as of June 30, 2017, 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, 2016 through June 30, 2017, relative to the total employer contributions received from all of PERA's participating employers. At the June 30, 2017 measurement date, the District's proportion was 0.3073% which is an increase of .0141% from its proportion measured as of June 30, 2016.

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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Plan Pension Costs (Continued)

For the year ended June 30, 2018, the District recognized pension expense of \$2,465,703 for its proportionate share of GERS's pension expense. The District also recognized \$7,124 as pension expense for the support provided by direct aid.

At June 30, 2018, the District reported its proportionate share of GERS's deferred outflows of resources and deferred inflows of resources from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 646,545	\$ 1,262,063
Changes in Actuarial Assumptions	3,256,984	1,966,689
Net Difference Between Projected and Actual		
Earnings on Plan Investments	-	848,403
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	644,798	452,260
District Contributions Subsequent to the Measurement Date	1,536,093	-
Total	<u>\$ 6,084,420</u>	<u>\$ 4,529,415</u>

A total of \$1,536,093 reported as deferred outflows of resources related to pensions resulting from District contributions to GERS subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to GERS pensions will be recognized in pension expense as follows:

Year Ending June 30.	Pension Expense Amount
2019	\$ (181,516)
2020	1,189,739
2021	(156,572)
2022	(832,739)
2023	-
Thereafter	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs

At June 30, 2018, the District reported a liability of \$211,695,037 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2017, 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 1.0605% at the end of the measurement period and 1.0785% 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	\$ 211,695,037
State's Proportionate Share of the Net Pension Liability Associated with the District	20,463,614

For the year ended June 30, 2018, the District recognized pension expense of \$35,975,314. The District also recognized \$392,482 as pension expense for the support provided by direct aid.

At June 30, 2018, 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	\$ 1,594,131	\$ 1,486,559
Changes in Actuarial Assumptions	115,124,646	29,655,133
Net Difference Between Projected and Actual Earnings on Plan Investments	-	1,658,845
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	338,738	3,542,848
District Contributions Subsequent to the Measurement Date	4,339,614	-
Total	\$ 121,397,129	\$ 36,343,385

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

A total of \$4,339,614 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2019	\$ 21,368,838
2020	24,987,122
2021	22,539,675
2022	18,315,286
2023	(6,496,791)
Thereafter	-

The District reported total pension expense of \$38,840,623 for all of the pension plans in which it participates. This includes \$392,482 and \$7,124 in TRA and GERF, respectively, related to direct aid recognized as pension expense.

E. Actuarial Assumptions

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation	2.50% per Year	2.50% per Year
Active Member Payroll Growth	3.25% per Year	2.85% - 9.25%
Investment Rate of Return	7.50%	5.12%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on RP 2014 tables for the proper group, with slight adjustments. Cost of living benefit increases for retirees are assumed to be 1.0% per year for all future years for the General Employees Plan. Cost of living benefit increases for retirees are assumed to be 2.0% per year for all future years for the TRA.

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan and TRA was completed in 2015.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

The following changes in actuarial assumptions for General Employees Plan occurred in 2017:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60.0% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

The following changes in actuarial assumptions for TRA occurred in 2017:

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5%, but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.00% to 7.50%.
- The price inflation assumption was lowered from 2.75% to 2.50%.
- The payroll growth assumption was lowered from 3.50% to 3.00%.
- The general wage growth assumption was lowered from 3.50% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

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	39.00 %	5.10 %
International Equity	19.00	5.30
Bonds	20.00	0.75
Alternative Assets	20.00	5.90
Cash	2.00	-
Totals	100.00 %	

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JUNE 30, 2018**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Discount Rate

The discount rate used to measure the total pension liability was 7.50% for the General Employee Fund and 5.12% for TRA. For TRA, this was an increase from the discount rate at the prior measurement date of 4.66%. 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 Minnesota Statutes.

Based on PERA's assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Based on TRA's assumptions, the pension plan's fiduciary net position was projected to be depleted in 2053 and, as a result, the Municipal Bond Index Rate was used in the determination of the Single Equivalent Interest Rate (SEIR). The long-term expected rate of return (7.5%) was applied to periods before 2053 and the Municipal Bond Index Rate of 3.56% was applied to periods on and after 2053, resulting in a SEIR of 5.12%. There was a change in the Municipal Bond Index Rate from the prior year measurement date (3.01%).

G. Pension Liability Sensitivity

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

<u>Description</u>	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
<u>GERF Discount Rate</u>	6.50%	7.50%	8.50%
District's Proportionate Share of the GERF Net Pension Liability	\$ 30,428,711	\$ 19,617,829	\$ 10,767,159
<u>TRA Discount Rate</u>	4.12%	5.12%	6.12%
District's Proportionate Share of the TRA Net Pension Liability	\$ 279,396,658	\$ 211,695,037	\$ 154,614,336

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

H. Pension Plan Fiduciary Net Position

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

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive #400, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-2409 or 1-800-652-9026.

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.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 8 FLEXIBLE BENEFIT PLANS (CONTINUED)

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

NOTE 9 DENTAL SELF-INSURANCE PLAN

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

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

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

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

<u>Fiscal Year Ending June 30,</u>	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance At Fiscal Year End
2018	\$ 22,612	\$ 929,348	\$ 907,787	\$ 44,173
2017	51,907	884,792	914,087	22,612
2016	42,584	955,916	946,593	51,907

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTE 10 HEALTH SELF-INSURANCE PLAN

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

Participants in the program make premium payments to the fund based on the component insurance premium which takes into account the aforementioned risk. The excess amount received above current year claims is used to establish a reserve for future claims. The District had pre-funded the self-insurance fund with an initial transfer of \$2,600,000 at June 30, 2010. At June 30, 2018, there is a reserve of \$7,077,308 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.

Premiums received through June 30, 2018 were in excess of claims paid by \$71,026. There is a possibility for loss if claims are in excess of the premiums collected up to the amounts covered by the District for single and family coverage. The District held \$11,309,836 in cash and investments at June 30, 2018, for payment of claims and carryover balances.

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

<u>Fiscal Year Ending June 30.</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance At Fiscal Year End</u>
2018	\$ 1,288,516	\$ 20,249,419	\$ 20,354,750	\$ 1,183,185
2017	1,305,061	18,883,685	18,900,230	1,288,516
2016	701,553	17,935,302	17,331,794	1,305,061

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 11 STEWARDSHIP AND ACCOUNTABILITY

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2018.

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue Funds:			
Food Service Fund	\$ 5,934,300	\$ 5,943,168	\$ 8,868
Community Service Fund	7,036,676	7,545,746	509,070

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

NOTE 12 COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

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

NOTE 13 LEASE REVENUE

In September 2012, the District entered into a lease agreement with Intermediate School District 917 to lease space within the District's Cedar School to I.S.D. 917. The term of the lease extends 10 years, ending on June 30, 2022. Minimum base rent per the lease agreement is \$16,222 per month through June 30, 2015, and the monthly payment increases by \$270 each additional year thereafter. The lease also includes common area maintenance payments to be paid by the lessor at a rate of \$8,021 per month.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2018**

NOTE 14 RESTATEMENT OF BEGINNING NET POSITION

During fiscal year ended June 30, 2018, the District adopted the provisions of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This pronouncement requires the restatement of the June 30, 2017 net position of the governmental activities.

As a result, the Districts net position as of June 30, 2017 has been restated to reflect the recognition of the restated OPEB liability as noted below:

<u>Description</u>	<u>Governmental Activities</u>
Net Position, June 30, 2017, as Previously Reported	\$ (58,144,406)
Cumulative Affect of Application of GASB 75, Revaluation of OPEB Liability	<u>(9,224,286)</u>
Net Position, June 30, 2018 as Restated	<u><u>\$ (67,368,692)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
 JUNE 30, 2018**

Measurement Date	<u>July 1, 2017</u>
Total OPEB Liability	
Service Cost	\$ 588,543
Interest	334,217
Benefit Payments	<u>(901,552)</u>
Net Change in Total OPEB Liability	21,208
Total OPEB Liability - Beginning	<u>9,688,366</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 9,709,574</u></u>
Covered-Employee Payroll	\$ 73,187,817
 District's Total OPEB Liability as a Percentage of Covered-Employee Payroll	13%

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

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

	Measurement Date			
	6/30/2017	6/30/2016	6/30/2015	6/30/2014
District's Proportion of the Net Pension Liability	1.0605%	1.0785%	1.1189%	1.1800%
District's Proportionate Share of the Net Pension Liability	\$ 211,695,037	\$ 257,247,983	\$ 69,215,031	\$ 54,373,550
State's Proportionate Share of the Net Pension Liability Associated with District	20,463,614	25,822,002	8,489,588	3,825,072
Total	<u>\$ 232,158,651</u>	<u>\$ 283,069,985</u>	<u>\$ 77,704,619</u>	<u>\$ 58,198,622</u>
District's Covered Payroll	\$ 57,279,773	\$ 56,085,280	\$ 56,788,600	\$ 53,863,414
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Employee Payroll	369.58%	458.67%	121.88%	100.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	51.57%	44.88%	76.80%	81.50%

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

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

	Fiscal Year Ended June 30,				
	2018	2017	2016	2015	2014
Statutorily Required Contribution	\$ 4,339,614	\$ 4,295,983	\$ 4,206,396	\$ 4,259,145	\$ 3,770,439
Contributions in Relation to the Statutorily Required Contribution	(4,339,614)	(4,295,983)	(4,206,396)	(4,259,145)	(3,770,439)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 57,861,520	\$ 57,279,773	\$ 56,085,280	\$ 56,788,600	\$ 53,863,414
Contributions as a Percentage of Employee Payroll	7.50%	7.50%	7.50%	7.50%	7.00%

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

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

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

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

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

	Fiscal Year Ended June 30,				
	2018	2017	2016	2015	2014
Statutorily Required Contribution	\$ 1,536,093	\$ 1,491,993	\$ 1,371,620	\$ 1,321,887	\$ 1,196,464
Contributions in Relation to the Statutorily Required Contribution	(1,536,093)	(1,491,993)	(1,371,620)	(1,321,887)	(1,196,464)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 20,481,240	\$ 19,893,240	\$ 18,288,267	\$ 17,923,892	\$ 16,502,952
Contributions as a Percentage of Employee Payroll	7.500%	7.500%	7.500%	7.375%	7.250%

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

SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND
BALANCE SHEET
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	2018	2017
ASSETS		
Cash and Investments	\$ 29,464,326	\$ 30,885,146
Receivables:		
Current Taxes	16,371,774	14,006,153
Delinquent Taxes	375,744	220,946
Accounts and Interest Receivable	91,180	91,268
Due from Other Minnesota School Districts	29,722	25,121
Due from Minnesota Department of Education	8,077,959	9,230,700
Due from Federal Through the Minnesota Department of Education	1,057,047	1,363,962
Due from Other Governmental Units	11,959	83,321
Due from Other Funds	836,025	483,553
Prepays	374,535	328,969
Total Assets	\$ 56,690,271	\$ 56,719,139
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 5,829,367	\$ 4,386,944
Payroll Deductions and Employer Contributions Payable	6,053,659	7,505,552
Accounts and Contracts Payable	1,560,946	1,754,563
Due to Other Minnesota School Districts	158,188	278,993
Due to Other Governmental Units	49,528	48,317
Unearned Revenue	32,386	-
Total Liabilities	13,684,074	13,974,369
Deferred Inflows:		
Unavailable Revenue - Property Taxes Levied for Subsequent Year	26,858,816	22,404,384
Unavailable Revenue - Delinquent Taxes	332,177	223,655
Total Deferred Inflows of Resources	27,190,993	22,628,039
Fund Balance:		
Nonspendable:		
Prepays	374,535	328,969
Restricted for:		
Capital Projects Levy	342,560	34,059
Operating Capital	2,701,480	2,749,206
Area Learning Center	1,114,367	1,225,545
Medical Assistance	-	18,903
Committed for:		
Program Carryover - Non Capital	748,055	1,000,077
Program Carryover - Facilities Rental	243,297	-
Pro Pay Program	266,452	293,871
Unassigned	10,024,458	14,466,101
Total Fund Balance	15,815,204	20,116,731
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 56,690,271	\$ 56,719,139

**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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018		Over (Under) Final Budget	2017
	Final Budget	Actual Amounts		Actual Amounts
REVENUES				
Local Sources:				
Property Taxes	\$ 26,174,533	\$ 26,115,688	\$ (58,845)	\$ 25,663,259
Earnings and Investments	90,000	124,827	34,827	126,531
Other	3,600,556	2,599,204	(1,001,352)	2,918,127
State Sources	92,237,787	92,932,943	695,156	90,931,906
Federal Sources	4,303,990	4,008,431	(295,559)	4,763,107
Total Revenues	<u>126,406,866</u>	<u>125,781,093</u>	<u>(625,773)</u>	<u>124,402,930</u>
EXPENDITURES				
Current:				
Administration:				
Salaries	3,862,429	3,898,387	35,958	3,822,888
Employee Benefits	1,421,691	1,412,523	(9,168)	1,313,556
Purchased Services	280,058	192,035	(88,023)	214,650
Supplies and Materials	234,805	108,516	(126,289)	102,343
Capital Expenditures	94,942	33,383	(61,559)	21,389
Other Expenditures	42,002	69,067	27,065	65,951
Total Administration	<u>5,935,927</u>	<u>5,713,911</u>	<u>(222,016)</u>	<u>5,540,777</u>
District Support Services:				
Salaries	2,581,466	2,583,849	2,383	2,487,649
Employee Benefits	908,677	1,004,455	95,778	935,270
Purchased Services	825,245	1,278,767	453,522	649,935
Supplies and Materials	93,933	60,913	(33,020)	79,430
Capital Expenditures	9,508	117,584	108,076	108,452
Other Expenditures	2,733	99,878	97,145	33,322
Total District Support Services	<u>4,421,562</u>	<u>5,145,446</u>	<u>723,884</u>	<u>4,294,058</u>
Elementary and Secondary Regular Instruction:				
Salaries	37,477,427	35,905,034	(1,572,393)	35,494,542
Employee Benefits	14,699,159	14,775,021	75,862	14,505,798
Purchased Services	2,122,373	2,927,778	805,405	2,883,039
Supplies and Materials	684,840	1,539,912	855,072	1,853,905
Capital Expenditures	356,720	108,933	(247,787)	226,774
Other Expenditures	1,600	250,909	249,309	239,138
Total Elementary and Secondary Regular Instruction	<u>55,342,119</u>	<u>55,507,587</u>	<u>165,468</u>	<u>55,203,196</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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018			2017
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
EXPENDITURES (Continued)				
Current (Continued):				
Vocational Education Instruction:				
Salaries	\$ 1,350,736	\$ 1,374,506	\$ 23,770	\$ 1,214,991
Employee Benefits	551,619	575,060	23,441	491,538
Purchased Services	175,545	147,850	(27,695)	105,553
Supplies and Materials	91,970	44,929	(47,041)	60,369
Capital Expenditures	145,413	143,015	(2,398)	59,117
Other Expenditures	25,870	7,950	(17,920)	4,539
Total Vocational Education Instruction	<u>2,341,153</u>	<u>2,293,310</u>	<u>(47,843)</u>	<u>1,936,107</u>
Special Education Instruction:				
Salaries	16,768,753	16,137,008	(631,745)	15,761,343
Employee Benefits	7,068,720	7,009,670	(59,050)	6,552,388
Purchased Services	803,955	1,186,748	382,793	1,226,069
Supplies and Materials	325,053	244,686	(80,367)	306,820
Capital Expenditures	88,000	69,397	(18,603)	505,969
Other Expenditures	102,500	189,818	87,318	180,459
Total Special Education Instruction	<u>25,156,981</u>	<u>24,837,327</u>	<u>(319,654)</u>	<u>24,533,048</u>
Instructional Support Services:				
Salaries	8,069,672	7,971,256	(98,416)	7,521,598
Employee Benefits	1,854,393	1,838,254	(16,139)	1,706,295
Purchased Services	1,317,179	537,980	(779,199)	1,113,019
Supplies and Materials	680,575	502,185	(178,390)	466,693
Capital Expenditures	1,387,195	1,429,780	42,585	1,546,711
Other Expenditures	10,690	38,536	27,846	54,748
Total Instructional Support Services	<u>13,319,704</u>	<u>12,317,991</u>	<u>(1,001,713)</u>	<u>12,409,064</u>
Pupil Support Services:				
Salaries	2,164,660	2,223,684	59,024	2,195,510
Employee Benefits	916,937	942,644	25,707	904,201
Purchased Services	7,924,273	8,273,804	349,531	7,500,450
Supplies and Materials	333,785	423,102	89,317	388,278
Capital Expenditures	1,500	2,313	813	28,116
Other Expenditures	1,960	14,509	12,549	12,064
Total Pupil Support Services	<u>11,343,115</u>	<u>11,880,056</u>	<u>536,941</u>	<u>11,028,619</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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018			2017
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
EXPENDITURES (Continued)				
Current (Continued):				
Sites and Buildings:				
Salaries	\$ 4,135,750	\$ 4,003,637	\$ (132,113)	\$ 3,883,742
Employee Benefits	1,735,675	1,802,520	66,845	1,645,259
Purchased Services	3,197,575	2,996,041	(201,534)	2,971,035
Supplies and Materials	494,188	712,256	218,068	750,003
Capital Expenditures	2,182,786	1,892,335	(290,451)	842,187
Other Expenditures	88,000	20,582	(67,418)	52,311
Total Sites and Buildings	<u>11,833,974</u>	<u>11,427,371</u>	<u>(406,603)</u>	<u>10,144,537</u>
Fiscal and Other Fixed Costs:				
Purchased Services	465,000	313,683	(151,317)	353,822
Debt Service:				
Principal	601,457	592,595	(8,862)	576,213
Interest and Fiscal Charges	85,398	94,259	8,861	110,642
Total Debt Service	<u>686,855</u>	<u>686,854</u>	<u>(1)</u>	<u>686,855</u>
Total Expenditures	<u>130,846,390</u>	<u>130,123,536</u>	<u>(722,854)</u>	<u>126,130,083</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,439,524)	(4,342,443)	97,081	(1,727,153)
OTHER FINANCING SOURCES				
Insurance Recovery	-	40,916	40,916	187,105
Transfers In	-	-	-	27,082
Total Other Financing Sources	<u>-</u>	<u>40,916</u>	<u>40,916</u>	<u>214,187</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,439,524)</u>	(4,301,527)	<u>\$ 137,997</u>	(1,512,966)
FUND BALANCE				
Beginning of Year		<u>20,116,731</u>		<u>21,629,697</u>
End of Year		<u>\$ 15,815,204</u>		<u>\$ 20,116,731</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	2018	2017
ASSETS		
Cash and Investments	\$ 1,457,349	\$ 1,599,678
Receivables:		
Due from Minnesota Department of Education	-	8,867
Due from Federal Through the Minnesota Department of Education	42,446	135,129
Inventory	189,270	177,574
Total Assets	\$ 1,689,065	\$ 1,921,248
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 169,507	\$ 172,817
Payroll Deductions and Employer Contributions Payable	163,091	190,438
Accounts and Contracts Payable	78,910	99,010
Unearned Revenue	41,215	93,239
Total Liabilities	452,723	555,504
Fund Balance:		
Nonspendable:		
Inventory	189,270	177,574
Restricted for:		
Other Purposes	1,047,072	1,188,170
Total Fund Balance	1,236,342	1,365,744
Total Liabilities and Fund Balance	\$ 1,689,065	\$ 1,921,248

**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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018			2017
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Earnings and Investments	\$ 5,500	\$ 37,772	\$ 32,272	\$ 11,001
Other - Primarily Meal Sales	1,655,475	1,707,692	52,217	1,673,604
State Sources	298,771	301,926	3,155	287,887
Federal Sources	3,873,918	3,766,376	(107,542)	3,837,561
Total Revenues	<u>5,833,664</u>	<u>5,813,766</u>	<u>(19,898)</u>	<u>5,810,053</u>
EXPENDITURES				
Current:				
Salaries	2,229,072	2,280,358	51,286	2,148,074
Employee Benefits	735,157	695,458	(39,699)	758,848
Purchased Services	294,050	310,769	16,719	287,348
Supplies and Materials	2,531,421	2,528,783	(2,638)	2,530,395
Other Expenditures	8,600	14,527	5,927	8,590
Capital Outlay	136,000	113,273	(22,727)	453,693
Total Expenditures	<u>5,934,300</u>	<u>5,943,168</u>	<u>8,868</u>	<u>6,186,948</u>
NET CHANGE IN FUND BALANCE	<u>\$ (100,636)</u>	(129,402)	<u>\$ (28,766)</u>	(376,895)
FUND BALANCE				
Beginning of Year		1,365,744		1,742,639
End of Year		<u>\$ 1,236,342</u>		<u>\$ 1,365,744</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
COMMUNITY SERVICE SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	2018	2017
ASSETS		
Cash and Investments	\$ 1,669,941	\$ 1,729,991
Receivables:		
Current Taxes	756,105	835,524
Delinquent Taxes	21,312	12,707
Accounts and Interest Receivable	63,545	160,796
Due from Minnesota Department of Education	134,546	158,755
Due from Federal Through the Minnesota Department of Education	2,032	5,307
Due from Other Governmental Units	320	320
Prepays	1,347	-
Total Assets	\$ 2,649,148	\$ 2,903,400
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 199,230	\$ 175,073
Payroll Deductions and Employer Contributions Payable	119,021	167,516
Accounts and Contracts Payable	130,233	61,053
Due to Other Governmental Units	-	2
Unearned Revenue	361,886	321,517
Total Liabilities	810,370	725,161
Deferred Inflows:		
Property Taxes Levied for Subsequent Year	1,411,983	1,556,452
Unavailable Revenue - Delinquent Taxes	18,687	11,993
Total Deferred Inflows of Resources	1,430,670	1,568,445
Fund Balance:		
Nonspendable:		
Prepays	1,347	-
Restricted for:		
Community Education	-	45,808
Early Childhood and Family Education	55,133	60,793
School Readiness	351,628	493,868
Other Purposes	-	9,325
Total Fund Balance	408,108	609,794
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,649,148	\$ 2,903,400

**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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018		2017	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Property Taxes	\$ 1,556,451	\$ 1,548,150	\$ (8,301)	\$ 1,542,386
Earnings and Investments	-	41,343	41,343	9,935
Other - Primarily Tuition and Fees	3,634,456	4,013,278	378,822	3,701,039
State Sources	1,813,777	1,709,718	(104,059)	1,743,888
Federal Sources	30,000	31,571	1,571	31,057
Total Revenues	<u>7,034,684</u>	<u>7,344,060</u>	<u>309,376</u>	<u>7,028,305</u>
EXPENDITURES				
Current:				
Salaries	4,135,668	4,328,238	192,570	3,977,720
Employee Benefits	1,506,186	1,517,289	11,103	1,240,323
Purchased Services	869,122	1,059,354	190,232	1,011,839
Supplies and Materials	459,589	512,865	53,276	572,392
Other Expenditures	8,611	25,955	17,344	73,181
Capital Outlay	57,500	102,045	44,545	56,419
Total Expenditures	<u>7,036,676</u>	<u>7,545,746</u>	<u>509,070</u>	<u>6,931,874</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,992)	(201,686)	(199,694)	96,431
OTHER FINANCING USES				
Transfers Out	-	-	-	(27,082)
NET CHANGE IN FUND BALANCE	<u>\$ (1,992)</u>	<u>(201,686)</u>	<u>\$ (199,694)</u>	<u>69,349</u>
FUND BALANCE				
Beginning of Year		<u>609,794</u>		<u>540,445</u>
End of Year		<u>\$ 408,108</u>		<u>\$ 609,794</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	2018	2017
ASSETS		
Cash and Investments	\$ 3,937,307	\$ 7,956,656
Receivables:		
Accounts and Interest Receivable	208	208
Total Assets	\$ 3,937,515	\$ 7,956,864
LIABILITIES AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ -	\$ 1,469
Payroll Deductions and Employer Contributions Payable	-	1,665
Accounts and Contracts Payable	183,119	1,612,966
Total Liabilities	183,119	1,616,100
Fund Balance:		
Restricted for:		
Restricted for Long-Term Facilities Maintenance	510,737	1,598,938
Restricted for Other Purposes	3,243,659	4,741,826
Total Fund Balance	3,754,396	6,340,764
Total Liabilities and Fund Balance	\$ 3,937,515	\$ 7,956,864

**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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	Final Budget	2018 Actual Amounts	Over (Under) Final Budget	2017 Actual Amounts
REVENUES				
Local Sources:				
Earnings and Investments	\$ 31,000	\$ 52,852	\$ 21,852	\$ 80,674
Other	67,000	67,131	131	6,475
Total Revenues	98,000	119,983	21,983	87,149
EXPENDITURES				
Current:				
Purchased Services	3,000,000	113,840	(2,886,160)	1,704,656
Capital Outlay	2,391,764	2,592,511	200,747	22,615,534
Total Expenditures	5,391,764	2,706,351	(2,685,413)	24,320,190
NET CHANGE IN FUND BALANCE	\$ (5,293,764)	(2,586,368)	\$ 2,707,396	(24,233,041)
FUND BALANCE				
Beginning of Year		6,340,764		30,573,805
End of Year		\$ 3,754,396		\$ 6,340,764

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEBT SERVICE FUND
BALANCE SHEET
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	Regular	OPEB Debt	Totals	
	Debt Service	Service	2018	2017
ASSETS				
Cash and Investments	\$ 6,887,906	\$ 1,008,064	\$ 7,895,970	\$ 7,286,129
Cash with Fiscal Agent	-	-	-	30,134,273
Receivables:				
Current Taxes	4,856,688	747,431	5,604,119	5,629,272
Delinquent Taxes	134,408	22,337	156,745	100,581
Due from Other Minnesota School Districts	51,369	-	51,369	16,762
Due from Minnesota Department of Education	59,681	-	59,681	38,295
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 11,990,052</u>	<u>\$ 1,777,832</u>	<u>\$ 13,767,884</u>	<u>\$ 43,205,312</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Deferred Inflows:				
Property Taxes Levied for Subsequent Year	\$ 9,069,587	\$ 1,395,785	\$ 10,465,372	\$ 10,486,466
Unavailable Revenue - Delinquent Taxes	120,180	20,342	140,522	98,114
Total Deferred Inflows of Resources	<u>9,189,767</u>	<u>1,416,127</u>	<u>10,605,894</u>	<u>10,584,580</u>
Fund Balance:				
Restricted for:				
Bond Refunding	-	-	-	31,181,809
Restricted for Other Purposes	2,800,285	361,705	3,161,990	1,438,923
Total Fund Balance	<u>2,800,285</u>	<u>361,705</u>	<u>3,161,990</u>	<u>32,620,732</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 11,990,052</u>	<u>\$ 1,777,832</u>	<u>\$ 13,767,884</u>	<u>\$ 43,205,312</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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	2018				2017	
	Final Budgeted Amounts	Regular Debt Service	OPEB Debt Service	Total Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES						
Local Sources:						
Property Taxes	\$ 10,486,466	\$ 9,058,872	\$ 1,374,825	\$ 10,433,697	\$ (52,769)	\$ 11,888,978
Earnings and Investments	-	367,890	29,125	397,015	397,015	311,890
Other	-	221,697	-	221,697	221,697	184,928
State Sources	391,902	613,829	68	613,897	221,995	382,952
Total Revenues	10,878,368	10,262,288	1,404,018	11,666,306	787,938	12,768,748
EXPENDITURES						
Debt Service:						
Bond Principal	5,445,000	4,380,000	1,065,000	5,445,000	-	6,150,000
Bond Interest	7,055,698	6,024,660	323,138	6,347,798	(707,900)	7,332,160
Paying Agent Fees and Other	-	1,800	450	2,250	2,250	77,839
Total Expenditures	12,500,698	10,406,460	1,388,588	11,795,048	(705,650)	13,559,999
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,622,330)	(144,172)	15,430	(128,742)	1,493,588	(791,251)
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	-	-	-	-	-	13,990,000
Payment to Refunded Bond Escrow Agent	(30,731,163)	(29,330,000)	-	(29,330,000)	1,401,163	(22,620,346)
Total Other Financing Sources (Uses)	(30,731,163)	(29,330,000)	-	(29,330,000)	1,401,163	(8,630,346)
NET CHANGE IN FUND BALANCE	<u>\$ (32,353,493)</u>	(29,474,172)	15,430	(29,458,742)	<u>\$ 2,894,751</u>	(9,421,597)
FUND BALANCE						
Beginning of Year		32,274,457	346,275	32,620,732		42,042,329
End of Year		<u>\$ 2,800,285</u>	<u>\$ 361,705</u>	<u>\$ 3,161,990</u>		<u>\$ 32,620,732</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2018	2017
ASSETS						
Cash and Investments	\$ 217,463	\$ 11,309,836	\$ 3,902,943	\$ 14,135,805	\$ 29,566,047	\$ 28,776,110
Accounts Receivable	13,604	42	-	-	13,646	5,280
Interest Receivable	-	-	-	140,539	140,539	84,071
Due from Other Funds	-	668,740	-	-	668,740	438,674
Total Assets	<u>231,067</u>	<u>11,978,618</u>	<u>3,902,943</u>	<u>14,276,344</u>	<u>30,388,972</u>	<u>29,304,135</u>
LIABILITIES						
Current Liabilities:						
Health and Dental Claims Payable	44,173	1,183,185	4,236	-	1,231,594	1,323,036
Due to Plan Participants	-	3,718,125	-	-	3,718,125	3,081,945
Severance Benefits Payable	-	-	153,851	-	153,851	115,100
Due to Other Funds	-	-	-	1,504,765	1,504,765	922,227
Total Current Liabilities	<u>44,173</u>	<u>4,901,310</u>	<u>158,087</u>	<u>1,504,765</u>	<u>6,608,335</u>	<u>5,442,308</u>
Noncurrent Liabilities:						
Severance Benefits Payable	-	-	1,193,312	-	1,193,312	1,521,503
Total Liabilities	<u>44,173</u>	<u>4,901,310</u>	<u>1,351,399</u>	<u>1,504,765</u>	<u>7,801,647</u>	<u>6,963,811</u>
NET POSITION						
Unrestricted	<u>\$ 186,894</u>	<u>\$ 7,077,308</u>	<u>\$ 2,551,544</u>	<u>\$ 12,771,579</u>	<u>\$ 22,587,325</u>	<u>\$ 22,340,324</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, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2018	2017
OPERATING REVENUES						
Charges for Services:	\$ 935,029	\$ 20,320,445	\$ -	\$ -	\$ 21,255,474	20,362,009
Other Services	-	-	218,960	-	218,960	444,895
Total Operating Revenues	<u>935,029</u>	<u>20,320,445</u>	<u>218,960</u>	<u>-</u>	<u>21,474,434</u>	<u>20,806,904</u>
OPERATING EXPENSES						
Health Insurance Claim Payments	-	20,249,419	-	-	20,249,419	18,883,685
Dental Insurance Claim Payments	929,348	-	-	-	929,348	884,792
Severance Payments	-	-	347,703	-	347,703	236,400
OPEB Payments	-	-	-	650,803	650,803	933,445
Total Operating Expenses	<u>929,348</u>	<u>20,249,419</u>	<u>347,703</u>	<u>650,803</u>	<u>22,177,273</u>	<u>20,938,322</u>
OPERATING INCOME (LOSS)	5,681	71,026	(128,743)	(650,803)	(702,839)	(131,418)
NONOPERATING INCOME						
Earnings on Investments	<u>5,530</u>	<u>105,476</u>	<u>100,320</u>	<u>738,514</u>	<u>949,840</u>	<u>976,070</u>
CHANGE IN NET POSITION	11,211	176,502	(28,423)	87,711	247,001	844,652
Net Position - Beginning	<u>175,683</u>	<u>6,900,806</u>	<u>2,579,967</u>	<u>12,683,868</u>	<u>22,340,324</u>	<u>21,495,672</u>
NET POSITION - ENDING	<u>\$ 186,894</u>	<u>\$ 7,077,308</u>	<u>\$ 2,551,544</u>	<u>\$ 12,771,579</u>	<u>\$ 22,587,325</u>	<u>\$ 22,340,324</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2018
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2017)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Interfund Services Provided	\$ 921,818	\$ 20,095,224	\$ 218,960	\$ -	\$ 21,236,002	\$ 23,052,429
Payments for Health and Dental Claims	(937,266)	(19,718,570)	-	-	(20,655,836)	(19,392,347)
Payments to Employee OPEB	-	-	-	(38,786)	(38,786)	(1,320,157)
Payments for Severance Benefits	-	-	(644,815)	-	(644,815)	(298,832)
Net Cash Provided (Used) by Operating Activities	(15,448)	376,654	(425,855)	(38,786)	(103,435)	2,041,093
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received	5,530	105,476	100,320	682,046	893,372	983,501
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,918)	482,130	(325,535)	643,260	789,937	3,024,594
Cash and Cash Equivalents - Beginning	227,381	10,827,706	4,228,478	13,492,545	28,776,110	25,751,516
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 217,463</u>	<u>\$ 11,309,836</u>	<u>\$ 3,902,943</u>	<u>\$ 14,135,805</u>	<u>\$ 29,566,047</u>	<u>\$ 28,776,110</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	\$ 5,681	\$ 71,026	\$ (128,743)	\$ (650,803)	\$ (702,839)	\$ (131,418)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
(Increase) Decrease in Accounts Receivable	(13,211)	4,845	-	-	(8,366)	(4,616)
(Increase) Decrease in Due from Other Funds	-	(230,066)	-	-	(230,066)	2,250,141
Increase (Decrease) in Claims Payable	21,561	(105,331)	(7,672)	-	(91,442)	(66,095)
Increase in Due to Plan Participants	-	636,180	-	-	636,180	754,615
Decrease in Severance Benefits Payable	-	-	(289,440)	-	(289,440)	(74,340)
Increase (Decrease) in Due to Other Funds	(29,479)	-	-	612,017	582,538	(687,194)
Total Adjustments	(21,129)	305,628	(297,112)	612,017	599,404	2,172,511
Net Cash Provided (Used) by Operating Activities	<u>\$ (15,448)</u>	<u>\$ 376,654</u>	<u>\$ (425,855)</u>	<u>\$ (38,786)</u>	<u>\$ (103,435)</u>	<u>\$ 2,041,093</u>
Total Cash and Investments per Statement of Net Position	\$ 217,463	\$ 11,309,836	\$ 3,902,943	\$ 14,135,805	\$ 29,566,047	\$ 28,776,110
Less: Investments Included in Cash and Investments	-	-	-	-	-	-
Total Cash and Cash Equivalents	<u>\$ 217,463</u>	<u>\$ 11,309,836</u>	<u>\$ 3,902,943</u>	<u>\$ 14,135,805</u>	<u>\$ 29,566,047</u>	<u>\$ 28,776,110</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
JUNE 30, 2018**

	AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND			
Total Revenue	\$ 125,822,009	\$ 125,822,009	\$ -
Total Expenditures	130,123,536	130,123,536	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	374,535	374,535	-
<i>Restricted:</i>			
403 Staff Development	-	-	-
405 Deferred Maintenance	-	-	-
406 Health and Safety	(14,734)	(14,735)	1
407 Capital Project Levy	342,560	342,560	-
408 Cooperative Programs	-	-	-
413 Projects Funded by COP	-	-	-
414 Operating Debt	-	-	-
416 Levy Reduction	-	-	-
417 Taconite Building Maintenance	-	-	-
424 Operating Capital	2,716,214	2,716,215	(1)
426 \$25 Taconite	-	-	-
427 Disabled Accessibility	-	-	-
428 Learning and Development	-	-	-
434 Area Learning Center	1,114,367	1,114,367	-
435 Contracted Alternative Programs	-	-	-
436 State-Approved Alternative Programs	-	-	-
438 Gifted and Talented	-	-	-
440 Teacher Development and Evaluations	-	-	-
441 Basic Skills Programs	-	-	-
445 Career and Technical Programs	-	-	-
448 Achievement and Integration	-	-	-
449 Sage Schools Crime Levy	-	-	-
451 QZAB Payments	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
453 Unfunded Severance & Retirement Levy	-	-	-
464 Restricted Fund Balance	-	-	-
467 LTFM	-	-	-
472 Medical Assistance	-	-	-
<i>Committed:</i>			
418 Committed for Separation	-	-	-
461 Committed Fund Balance	1,257,804	1,257,804	-
<i>Assigned:</i>			
462 Assigned Fund Balance	-	-	-
<i>Unassigned:</i>			
422 Unassigned Fund Balance	10,024,458	10,024,457	1
02 FOOD SERVICE			
Total Revenue	5,813,766	5,813,766	-
Total Expenditures	5,943,168	5,943,168	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	189,270	189,270	-
<i>Restricted:</i>			
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	1,047,072	1,047,071	1
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
04 COMMUNITY SERVICE			
Total Revenue	7,344,060	7,344,060	-
Total Expenditures	7,545,746	7,545,746	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	1,347	1,347	-
<i>Restricted:</i>			
426 \$25 Taconite	-	-	-
431 Community Education	(144,517)	(144,517)	-
432 E.C.F.E.	55,133	55,133	-
440 Teacher Development and Evaluations	-	-	-
444 School Readiness	496,145	496,145	-
447 Adult Basic Education	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	-	-	-
<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, 2018**

	AUDIT	UFARS	DIFFERENCE
06 BUILDING CONSTRUCTION			
Total Revenue	\$ 119,983	\$ 119,983	\$ -
Total Expenditures	2,706,351	2,706,351	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
407 Capital Projects Levy	-	-	-
409 Alternative Facility Program	-	-	-
413 Projects Funded by COP	-	-	-
464 Restricted Fund Balance	3,243,659	3,243,660	(1)
467 LTFM	510,737	510,738	(1)
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
07 DEBT SERVICE			
Total Revenue	10,262,288	10,262,287	1
Total Expenditures	10,406,460	10,406,460	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
451 QZAB and QSCB Payments	-	-	-
464 Restricted Fund Balance	2,800,285	2,800,284	1
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
08 TRUST			
Total Revenue	1,033,499	1,033,499	-
Total Expenditures	983,450	983,450	-
<i>Net Position:</i>			
422 Net Position	214,814	214,814	-
20 INTERNAL SERVICE			
Total Revenue	21,685,760	21,685,756	4
Total Expenditures	21,526,470	21,526,466	4
<i>Net Position:</i>			
422 Net Position	9,815,746	9,815,746	-
25 OPEB REVOCABLE TRUST			
Total Revenue	738,514	738,514	-
Total Expenditures	650,803	650,803	-
<i>Net Position:</i>			
422 Net Position	12,771,579	12,771,579	-
45 OPEB IRREVOCABLE TRUST			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Net Position:</i>			
422 Net Position	-	-	-
47 OPEB DEBT SERVICE			
Total Revenue	1,404,018	1,404,018	-
Total Expenditures	1,388,588	1,388,588	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
464 Restricted Fund Balance	361,705	361,705	-
<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>
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These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	99
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These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	107
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	115
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	120
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to services the District provides and the activities it performs.	122

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			
	2009	2010	2011	2012
Governmental Activities				
Net Investment in Capital Assets	\$ 34,695,342	\$ 35,667,039	\$ 34,407,587	\$ 33,135,086
Restricted	3,733,631	1,832,117	2,161,029	5,216,979
Unrestricted	12,052,404	14,610,991	16,668,510	19,384,308
Total Governmental Activities Net Position	\$ 50,481,377	\$ 52,110,147	\$ 53,237,126	\$ 57,736,373

Source: District's financial records.

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 30,342,438	\$ 30,452,283	\$ 27,062,458	\$ 22,196,478	\$ 17,935,621	\$ 21,465,486
6,159,342	5,749,042	7,527,306	6,488,027	6,015,244	5,821,544
22,916,072	21,984,806	(58,671,372)	(51,635,923)	(82,095,271)	(132,084,628)
<u>\$ 59,417,852</u>	<u>\$ 58,186,131</u>	<u>\$ (24,081,608)</u>	<u>\$ (22,951,418)</u>	<u>\$ (58,144,406)</u>	<u>\$ (104,797,598)</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
Governmental Activities:				
Administration	\$ 4,950,096	\$ 4,849,650	\$ 4,570,736	\$ 4,913,118
District Support Services	3,390,913	3,361,532	3,551,635	4,003,191
Elementary and Secondary Regular Instruction	47,519,413	50,102,667	50,974,493	50,611,296
Vocational Education Instruction	1,632,973	1,551,879	1,480,298	1,492,225
Special Education Instruction	22,145,039	21,734,681	22,682,654	19,023,796
Instructional Support Services	7,501,043	8,045,291	7,754,442	6,062,033
Pupil Support Services	8,603,916	9,780,469	10,026,146	9,807,447
Sites and Buildings	8,522,420	14,180,528	15,784,580	15,200,182
Fiscal and Other Fixed Cost Programs	264,411	202,269	210,020	251,997
Food Service	4,679,838	4,233,044	4,291,762	4,323,546
Community Service	6,799,003	6,824,402	6,437,058	5,381,854
Unallocated Depreciation	4,397,939	-	-	-
Interest and Fiscal Charges on Debt	3,598,995	4,177,493	4,141,447	4,601,698
Total Governmental Activities Expenses	<u>124,005,999</u>	<u>129,043,905</u>	<u>131,905,271</u>	<u>125,672,383</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
Administration	-	-	380	544
District Support Services	-	-	127,990	134,569
Regular Instruction	-	-	1,017,919	806,875
Vocational Education Instruction	-	-	14,397	4,577
Special Education Instruction	-	-	219,159	258,340
Instructional Support Services	-	-	3,932	2,925
Pupil Support Services	-	-	79,144	71,789
Sites and Buildings	-	-	166,728	164,797
Food Service	-	-	2,059,988	1,949,840
Community Service	-	-	4,388,387	3,836,094
Charges for Services:	8,757,337	7,950,985	-	-
Operating Grants and Contributions	26,465,588	33,468,257	29,054,228	27,077,411
Capital Grants and Contributions	-	2,406,218	852,644	910,472
Total Governmental Activities Program Revenue	<u>35,222,925</u>	<u>43,825,460</u>	<u>37,984,896</u>	<u>35,218,233</u>
Net Expense				
Governmental Activities	(88,783,074)	(85,218,445)	(93,920,375)	(90,454,150)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes:				
Property Taxes, Levied for General Purposes	23,788,718	24,227,785	32,482,605	22,636,895
Property Taxes, Levied for Capital Projects	1,997,143	1,659,108	-	-
Property Taxes, Levied for Community Service	821,623	883,211	1,404,146	941,361
Property Taxes, Levied for Debt Service	6,125,262	6,721,713	8,134,891	8,522,512
General Grants and Aids	62,750,280	52,784,986	52,461,003	62,107,115
Other General Revenues	765,767	86,418	88,302	287,108
Investment Earnings	1,059,429	473,994	476,407	458,406
Total Governmental Activities	<u>97,308,222</u>	<u>86,847,215</u>	<u>95,047,354</u>	<u>94,953,397</u>
Change in Net Position	<u>\$ 8,525,148</u>	<u>\$ 1,628,770</u>	<u>\$ 1,126,979</u>	<u>\$ 4,499,247</u>

Source: District's financial records.

Fiscal Year						
	2013	2014	2015	2016	2017	2018
\$	5,017,728	\$ 5,222,596	\$ 5,495,447	\$ 5,372,409	\$ 7,177,258	\$ 7,064,664
	3,558,217	3,395,055	3,719,700	2,732,153	4,591,300	5,416,849
	50,949,918	51,729,124	52,233,831	51,786,010	84,957,113	84,580,748
	1,312,146	1,236,118	1,376,740	1,399,185	2,662,664	2,727,220
	20,061,117	22,197,325	24,497,781	23,575,099	32,487,928	31,733,029
	7,811,846	10,268,318	10,962,774	10,534,435	15,404,303	15,039,975
	9,868,782	10,347,505	10,621,468	9,691,454	12,265,084	12,947,885
	17,070,641	15,688,853	16,747,542	19,295,728	9,334,739	10,134,372
	295,956	359,332	378,575	398,068	353,822	313,683
	4,900,535	4,945,020	5,059,060	5,535,377	5,989,896	5,952,121
	5,011,420	5,852,106	6,151,189	6,580,796	7,763,673	8,255,773
	-	-	-	-	-	-
	4,274,825	4,487,298	6,948,424	6,781,498	7,150,741	5,109,211
	130,133,131	135,728,650	144,192,531	143,682,212	190,138,521	189,275,530
	1,029	3,075	194,914	210,784	226,224	222,431
	109,146	107,339	-	-	-	4,349
	938,224	835,616	716,947	800,869	640,147	541,823
	2,168	-	-	-	-	420
	314,860	401,262	351,834	381,559	363,885	531,289
	777	725	262	112	-	15
	53,446	52,946	164,802	64,797	79,865	88,931
	236,430	399,322	273,804	223,790	278,415	276,796
	1,961,046	1,807,330	1,688,935	1,621,218	1,653,583	1,679,706
	3,250,050	3,389,114	3,457,191	3,390,724	3,266,333	3,495,283
	-	-	-	-	-	-
	27,428,931	29,387,695	29,737,748	29,394,748	32,886,488	30,630,308
	903,453	985,391	1,398,776	1,236,991	1,153,072	1,417,759
	35,199,560	37,369,815	37,985,213	37,325,592	40,548,012	38,889,110
	(94,933,571)	(98,358,835)	(106,207,318)	(106,356,620)	(149,590,509)	(150,386,420)
	24,589,073	15,967,774	21,784,467	22,877,675	25,712,820	26,224,210
	-	-	-	1,200,000	-	-
	985,656	484,038	1,077,297	1,238,633	1,545,989	1,554,844
	8,982,183	9,373,229	10,125,067	9,742,800	11,915,513	10,476,105
	61,702,475	71,455,903	68,576,907	70,513,775	72,447,212	72,254,897
	278,153	294,357	728,393	1,071,088	1,259,886	843,809
	77,510	348,647	322,603	842,839	1,516,101	1,603,649
	96,615,050	97,923,948	102,614,734	107,486,810	114,397,521	112,957,514
\$	1,681,479	\$ (434,887)	\$ (3,592,584)	\$ 1,130,190	\$ 35,192,988	\$ (37,428,906)

**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			
	2009	2010	2011	2012
General Fund				
Reserved	\$ 4,276,972	\$ 2,636,276	\$ -	\$ -
Unreserved, Designated	5,090,162	2,352,197	-	-
Unreserved, Undesignated	9,572,656	11,044,500	-	-
Nonspendable	-	-	278,075	189,006
Restricted	-	-	2,851,833	3,562,528
Committed	-	-	2,903,318	2,519,534
Unassigned	-	-	11,508,180	15,451,213
Total General Fund	<u>\$ 18,939,790</u>	<u>\$ 16,032,973</u>	<u>\$ 17,541,406</u>	<u>\$ 21,722,281</u>
All Other Governmental Funds				
Reserved	\$ 14,370,010	\$ 5,943,846	\$ -	\$ -
Unreserved, Reported in:	2,733,039	2,094,857	-	-
Nonspendable	-	-	11,415	15,084
Restricted, Reported in:	-	-	22,187,616	12,897,157
Unassigned, Reported in:	-	-	(15,929)	-
All Other Governmental Funds	<u>\$ 17,103,049</u>	<u>\$ 8,038,703</u>	<u>\$ 22,183,102</u>	<u>\$ 12,912,241</u>
Total All Funds	<u>\$ 36,042,839</u>	<u>\$ 24,071,676</u>	<u>\$ 39,724,508</u>	<u>\$ 34,634,522</u>

Source: District's financial records

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
270,695	256,197	647,352	-	328,969	374,535
3,867,464	3,633,869	3,831,642	4,196,553	4,027,713	4,158,407
1,903,201	2,067,348	1,393,434	1,176,269	1,293,948	1,257,804
17,472,471	16,003,177	14,805,438	15,748,008	14,466,101	10,024,458
<u>\$ 23,513,831</u>	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
22,033	26,984	67,157	122,264	177,574	190,617
23,784,859	15,889,247	77,192,716	74,776,954	40,759,460	8,370,219
-	-	-	-	-	-
<u>\$ 23,806,892</u>	<u>\$ 15,916,231</u>	<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>	<u>\$ 40,937,034</u>	<u>\$ 8,560,836</u>
<u>\$ 47,320,723</u>	<u>\$ 37,876,822</u>	<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>	<u>\$ 61,053,765</u>	<u>\$ 24,376,040</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			
	2009	2010	2011	2012
Revenues				
Local Sources:				
Property Taxes	\$ 32,553,680	\$ 33,312,791	\$ 42,027,958	\$ 32,233,016
Earnings on Investments	1,021,884	174,360	31,677	37,064
Other	9,829,361	8,905,536	9,132,181	8,144,240
State Sources	82,343,720	74,486,292	73,572,503	81,833,895
Federal Sources	5,893,647	13,308,330	7,828,467	7,371,690
Total Revenues	<u>131,642,292</u>	<u>130,187,309</u>	<u>132,592,786</u>	<u>129,619,905</u>
Expenditures				
Current:				
Administration	6,140,806	4,740,928	4,479,834	4,653,413
District Support Services	3,511,356	3,316,627	3,503,874	3,844,968
Elementary and Secondary Regular Instruction	56,188,736	49,316,260	50,623,741	50,600,018
Vocational Education Instruction	1,835,088	1,575,805	1,457,705	1,498,920
Special Education Instruction	25,938,318	21,044,299	22,217,684	19,095,676
Instructional Support Services	8,143,797	7,091,658	6,817,957	4,999,515
Pupil Support Services	9,355,083	9,584,890	10,012,614	9,766,628
Sites and Buildings	10,478,601	8,847,651	9,590,961	8,934,219
Fiscal and Other Fixed Cost Programs	264,411	202,269	210,020	251,997
Food Service	4,558,646	4,160,351	4,222,507	4,145,547
Community Service Fund	7,392,208	6,761,386	6,387,759	5,316,732
Capital Outlay	16,613,204	14,247,559	7,521,788	12,116,836
Debt Service:				
Principal	3,746,517	3,750,000	4,480,000	5,126,777
Interest and Fiscal Charges	3,475,367	4,055,731	4,165,905	4,626,776
Total Expenditures	<u>157,642,138</u>	<u>138,695,414</u>	<u>135,692,349</u>	<u>134,978,022</u>
Deficiency of Revenues Under Expenditures	(25,999,846)	(8,508,105)	(3,099,563)	(5,358,117)
Other Financing Sources (Uses)				
Proceeds from Debt Issuance	18,580,000	-	16,575,000	-
Refunding Bonds Issued	-	-	-	-
Premium on Bonds	266,733	-	328,926	-
Payments to Refunded Bond Escrow Agent	-	-	-	-
Capital Leases	875,000	1,103,500	-	-
Proceeds from Sale of Equipment	-	4,135	1,050	5,500
Proceeds from Insurance Recovery	-	2,571	1,847,419	262,631
Transfers In	3,377,203	345,512	-	-
Transfers Out	(781,890)	(4,918,776)	-	-
Total Other Financing Sources (Uses)	<u>22,317,046</u>	<u>(3,463,058)</u>	<u>18,752,395</u>	<u>268,131</u>
Net Change in Fund Balances	<u>\$ (3,682,800)</u>	<u>\$ (11,971,163)</u>	<u>\$ 15,652,832</u>	<u>\$ (5,089,986)</u>
Debt Service as a Percentage of Noncapital Expenditures	5.12%	6.27%	6.75%	7.94%

Sources: District's financial records

Fiscal Year						
2013	2014	2015	2016	2017	2018	
\$ 34,586,475	\$ 25,795,703	\$ 33,212,333	\$ 35,053,016	\$ 39,094,623	\$ 38,097,535	
49,189	73,673	68,245	454,848	540,031	653,809	
8,356,020	8,627,885	8,026,353	8,191,071	8,484,173	8,609,002	
82,364,820	92,656,912	91,607,137	92,498,905	93,346,633	95,558,484	
6,438,224	7,584,795	7,654,305	7,860,618	8,631,725	7,806,378	
<u>131,794,728</u>	<u>134,738,968</u>	<u>140,568,373</u>	<u>144,058,458</u>	<u>150,097,185</u>	<u>150,725,208</u>	
4,989,116	5,165,097	5,381,925	5,536,309	5,519,388	5,680,528	
3,554,671	3,413,639	3,683,322	3,531,663	4,185,606	5,027,862	
50,345,903	51,801,948	53,893,564	54,043,785	54,976,422	55,398,654	
1,313,835	1,239,045	1,363,572	1,452,112	1,876,990	2,150,295	
19,864,118	22,223,518	24,169,675	24,455,459	24,027,079	24,767,930	
7,436,464	10,207,507	10,702,294	10,819,656	10,862,353	10,888,211	
9,865,911	10,358,327	10,576,978	9,766,662	11,000,503	11,877,743	
9,226,327	10,722,992	9,415,493	9,573,137	9,302,350	9,535,036	
295,956	359,332	378,575	398,068	353,822	313,683	
4,633,338	4,934,679	5,016,679	5,546,232	5,733,255	5,829,895	
4,996,977	5,879,995	6,069,954	6,615,805	6,875,455	7,443,701	
10,265,759	7,425,642	5,597,264	42,659,773	28,169,017	6,718,409	
5,333,428	5,921,060	6,037,478	6,133,104	6,726,213	6,037,595	
4,537,801	4,780,920	5,753,097	6,263,031	7,520,641	6,444,307	
<u>136,659,604</u>	<u>144,433,701</u>	<u>148,039,870</u>	<u>186,794,796</u>	<u>177,129,094</u>	<u>158,113,849</u>	
(4,864,876)	(9,694,733)	(7,471,497)	(42,736,338)	(27,031,909)	(7,388,641)	
16,910,000	-	68,450,000	36,715,000	13,990,000	-	
-	-	-	-	-	-	
612,872	-	2,609,184	3,913,835	-	-	
-	-	(4,015,000)	-	(22,620,346)	(29,330,000)	
-	-	503,645	318,585	-	-	
7,081	5,535	-	-	-	-	
21,124	245,297	4,818	359,861	187,105	40,916	
-	-	-	-	27,082	-	
-	-	-	-	(27,082)	-	
<u>17,551,077</u>	<u>250,832</u>	<u>67,552,647</u>	<u>41,307,281</u>	<u>(8,443,241)</u>	<u>(29,289,084)</u>	
<u>\$ 12,686,201</u>	<u>\$ (9,443,901)</u>	<u>\$ 60,081,150</u>	<u>\$ (1,429,057)</u>	<u>\$ (35,475,150)</u>	<u>\$ (36,677,725)</u>	
7.81%	7.81%	8.28%	8.45%	9.42%	8.12%	

**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	
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
2017	25,663,259	1,542,386	-	11,888,978	39,094,623
2018	26,115,688	1,548,150	-	10,433,697	38,097,535

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TAX CAPACITIES AND MARKET VALUE
LAST TEN FISCAL YEARS
(UNAUDITED)**

For Taxes Collectible	Tax Capacity Valuation			
	Agricultural	Non-Agricultural	Fiscal Disparities	
			Contribution	Distribution
Dakota County				
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
2017	-	59,771,813	(9,204,390)	6,571,222
2018	-	65,136,255	(9,024,255)	6,931,010
Scott County				
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
2017	37,415	19,869,873	(3,175,091)	1,709,580
2018	29,841	21,039,808	(3,770,912)	1,782,864

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>
\$ (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
(3,378,035)	54,661,226	5,003,279,610	1.09
(3,902,924)	60,088,642	5,447,134,772	1.10
(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
(138,187)	18,729,804	1,618,071,200	1.16
(159,437)	19,467,664	1,704,789,900	1.14

**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	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 Rate	2017	0.27529	0.44473	0.46557	0.37385	0.47841	0.38522
Market Value Rate	2017	0.00233	0.00233	-	0.00015	0.00013	-
Tax Capacity Rate	2018	0.25759	0.42475	0.46670	0.36378	0.47117	0.37212
Market Value Rate	2018	0.00292	0.00018	-	0.00014	0.00011	-

* 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
0.25808	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
-	-	-	-	-	-
0.28004	0.35896	0.04458	0.04979	1.06548	1.16245
-	-	-	-	0.00233	0.00247
0.26580	0.35114	0.03878	0.05090	1.02887	1.13080
-	-	-	-	0.00292	0.00303

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PRINCIPAL PROPERTY TAXPAYERS
FISCAL YEAR 2018 AND 2009
(UNAUDITED)**

Taxpayer	2018			2009		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 2,486,433	1	2.84 %	\$ 2,208,563	1	2.63 %
Paragon Outlets Eagan	1,799,986	2	2.05			
Rosemount Inc.	499,400	3	0.57			
Minnegasco Inc.	498,114	4	0.57	407,961	3	0.49
Walmart	449,040	5	0.51			
Flats at Cedar Grove LLC	441,482	6	0.50			
Hudson Redwood Raven Hill LLC	434,414	7	0.50			
FLT Summit-Lands End LLC	426,024	8	0.49			
Bigos Willow Pond	380,488	9	0.43			
FPA5 Atrium LLC	370,289	10	0.42			
Kraus Anderson, Inc.				430,640	2	0.51
Iret Properties				358,616	5	0.43
Mendards, Inc.				356,558	6	0.43
Individual				368,682	4	0.44
Summit Townhouses Investors				306,576	8	0.37
Aurora Investments LLC				320,952	7	0.38
Heather Brook Apartments LLC				275,000	9	0.33
Nighthawk Properties LLC				275,000	10	0.33
Total	\$ 7,798,366		9.99	\$ 5,034,656		6.34

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott counties

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES
LAST TEN FISCAL YEARS
(UNAUDITED)**

For Taxes Collectible	Original Levy				Collections	
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	First Year Levy Recognized	
					Amount	Percentage of Levy
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
2017	33,374,272	4,659,194	-	38,033,466	17,616,603	46.3
2018	37,934,442	4,466,731	-	42,401,173	19,669,175	46.4

* 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, 2018			
	Total to Date		Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 19,137,585	\$ 33,709,829	100.0 %	\$ -	- %	\$ -	- %
19,550,994	33,833,744	100.0	-	-	-	-
19,170,625	33,959,960	100.0	5,110	-	-	-
18,045,901	32,960,835	99.9	38,252	0.1	-	-
19,075,917	34,368,696	99.9	19,351	0.1	-	-
18,300,120	33,549,028	99.9	35,827	0.1	-	-
18,512,545	34,816,403	99.9	48,764	0.1	-	-
20,461,340	38,881,303	99.8	89,355	0.2	-	-
20,099,722	37,716,325	99.2	317,142	0.8	-	-
-	19,671,004	46.4	-	-	22,731,998	53.6
			<u>\$ 553,801</u>		<u>\$ 22,731,998</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	Special		Total Primary		
	Bonds	Capital Leases	Assessments	Government		
2009	\$ 93,005,000	\$ 4,083,815	\$ 60,491	\$ 97,149,306	3.70 %	\$ 1,468
2010	89,255,000	4,897,473	47,048	94,199,521	3.71	1,424
2011	101,350,000	4,401,353	33,606	105,784,959	4.09	1,570
2012	96,710,000	3,914,576	20,163	100,644,739	3.71	1,494
2013	108,795,000	3,406,148	6,721	112,207,869	4.00	1,666
2014	103,405,000	2,875,088	-	106,280,088	3.64	1,578
2015	162,490,000	2,691,255	-	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	-	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	-	187,901,272	5.82	5,028
2018	150,839,845	1,270,148	-	152,109,993	4.64	2,258

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
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	1.31	67,370	1,303
2011	101,350,000	1,384,060	99,965,940	69,269,603	144.31	1.57	67,370	1,484
2012	96,710,000	1,317,768	95,392,232	64,008,940	149.03	1.59	67,370	1,416
2013	108,795,000	1,971,332	106,823,668	59,564,938	179.34	1.83	67,370	1,586
2014	103,405,000	1,252,357	102,152,643	62,608,631	163.16	1.84	67,370	1,516
2015	162,490,000	3,168,468	159,321,532	67,706,713	235.31	2.81	67,370	2,365
2016	193,640,000	42,042,329	151,597,671	68,843,676	220.21	2.48	67,370	2,250
2017	186,029,667	32,620,732	153,408,935	73,391,030	209.03	2.32	37,370	4,105
2018	144,690,000	3,161,990	141,528,010	79,556,306	177.90	2.32	67,370	2,101

(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, 2018
(UNAUDITED)**

Governmental Unit	2016/2017 Taxable Net Tax Capacity	Bonded Debt (1)	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 87,699,960	\$ 150,135,000	100.0000 %	\$ 150,135,000
Overlapping Debt				
Dakota County	455,146,423	-	10.57 %	-
Scott County	186,705,411	51,500,000	10.03	5,166,347
City of Apple Valley	57,270,236	16,325,000	0.75	122,768
City of Burnsville	78,424,976	38,015,000	51.35	19,522,132
City of Eagan	100,776,788	47,945,000	6.74	3,231,614
City of Savage	36,346,078	42,180,000	45.15	19,045,190
City of Shakopee	515,666,784	32,350,000	4.50	1,454,653
Metropolitan Council	3,548,816,342	185,340,000 (2)	1.88	3,489,722
Total Overlapping Debt				<u>52,032,426</u>
Total Direct and Overlapping Debt				<u><u>\$ 202,167,426</u></u>

(1) - Does not include non-general obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

(2) - The above debt includes all outstanding general obligation debt supported by taxes of the Metropolitan Council. The Council also has general obligation sewer revenue, wastewater revenue, and radio revenue bonds and lease obligations outstanding all of which are supported entirely revenues and have not been included in Overlapping Debt

Source: Official Statements obtained on EMMA, the Municipal Advisor's records, and Certificates as of Taxes and Taxable Property, furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(UNAUDITED)**

	Fiscal Year			
	2009	2010	2011	2012
Debt Limit	\$ 1,007,515,605	\$ 953,443,560	\$ 848,890,728	\$ 827,181,211
Total Net Debt Applicable to Limit	<u>90,754,459</u>	<u>87,770,128</u>	<u>99,865,128</u>	<u>95,325,940</u>
Legal Debt Margin	<u>\$ 916,761,146</u>	<u>\$ 865,673,432</u>	<u>\$ 749,025,600</u>	<u>\$ 731,855,271</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	9.01%	9.21%	11.76%	11.52%

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					
2013	2014	2015	2016	2017	2018
\$ 883,979,884	\$ 906,296,696	\$ 951,986,716	\$ 1,011,131,704	\$ 1,067,125,043	\$ 1,150,340,516
106,823,668	102,152,643	159,321,532	151,597,671	143,844,268	128,063,011
<u>\$ 777,156,216</u>	<u>\$ 804,144,053</u>	<u>\$ 792,665,184</u>	<u>\$ 859,534,033</u>	<u>\$ 923,280,775</u>	<u>\$ 1,022,277,505</u>
12.08%	11.27%	16.74%	14.99%	13.48%	11.13%

Legal Debt Margin Calculation for Fiscal Year 2018

Market Value	(1)	\$ 7,668,936,772
Debt Limit (15% of Market Value)		1,150,340,516
Debt Applicable to Limit:		
General Obligation Bonds		131,225,000
Less: Amount Set Aside for Repayment of General Obligation Debt		<u>(3,161,989)</u>
Total Net Debt Applicable to Limit		<u>128,063,011</u>
Legal Debt Margin		<u>\$ 1,022,277,505</u>

(1) Economic Market Value - Assessment Year 2017 for taxes payable in 2018.

Source: Minnesota Department of Revenue

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEMOGRAPHICS AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Calendar Year	Population (1)	Estimated Personal Income (1)	Per Capita Personal Income (2)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
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
2016	61,908	3,226,459,236	50,541	67,370	9,248	3.5
2017	61,849	3,280,656,507	53,043	67,370	9,109	3.2

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, 2017
- (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	2018		2009	
	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
Super Target	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	6,171		6,875	

Sources: Ehlers, Series 2016 B Bond Official Statement; most recent information available.

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Administrators/Principals	60	53	61	56	54	54	60	43	51	49
Confidential/Support Specialist*	-	-	-	-	-	-	-	24	43	47
Teachers	746	783	791	699	731	773	779	732	730	741
Clerical	81	85	80	73	74	66	66	63	64	65
Paraprofessionals	275	260	236	224	207	209	211	211	214	213
Nurses	15	15	15	13	12	16	18	16	15	14
Operations/Maintenance Supervisors	5	5	5	5	4	3	3	3	3	3
Technical Specialists	5	4	4	2	6	5	5	10	10	10
Community Education	50	52	47	46	36	36	36	39	51	60
Cafeteria	71	78	83	74	76	75	74	78	76	73
Custodians	76	81	82	75	75	72	73	74	82	80
Total	1,384	1,416	1,404	1,267	1,275	1,309	1,325	1,293	1,339	1,355

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
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
2016	14.83	12.43	14.04	12.84
2017	15.27	12.41	13.82	12.72

Note 1: Information is not yet available for 2018.

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	77.0 %	74.1 %	70.6 %	76.4 %	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %
Grade 5	79.0	79.1	83.9	80.0	58.0	60.0	58.3	67.7	62.4	55.0
Grade 7	63.0	56.7	66.7	64.0	48.0	50.0	45.4	56.6	53.1	51.0
Grade 10	81.0	80.8	76.5	75.0	61.0	61.0	51.8	58.9	38.3	54.5
MCA Math (See Note 1)										
Grade 3	79.0	84.4	59.0	63.0	66.0	64.0	63.6	69.4	54.0	58.4
Grade 5	69.0	73.2	54.4	54.0	54.0	50.0	59.7	58.8	49.9	45.0
Grade 7	58.0	60.7	47.3	55.0	49.0	48.0	44.3	56.2	48.4	40.1
Grade 11	42.0	44.9	46.5	40.0	44.0	40.0	39.6	47.1	35.3	39.1
ACT										
Independent School District No. 191										
Average Composite Score	23.5	22.9	22.9	23.0	23.0	23.0	23.0	20.8	21.2	20.2
State Average Composite Score (1)	22.7	22.9	22.9	22.8	23.0	22.9	22.9	21.1	21.5	21.5

Note: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT. State average Composite Scores are available through MN Office of Higher Education

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHOOL FACILITIES
JUNE 30, 2018
(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	468
Edward Neill Elementary	School	1968/1976/1995 1950/1954/1957	10.00	19	68,550	475	370
Marion W. Savage Elementary	School	1961/1963/1965 1971/1990/1992	8.50	23	82,700	575	348
Sioux Trail Elementary	School	1964/1971/1995	13.50	18	75,790	450	298
Vista View Elementary	School	1963/1971/1995	16.50	18	80,069	450	345
Williams Byrne Elementary	School	1967/1971/1995/2016	10.50	24	79,856	450	444
Rahn Elementary	School	1969/1995	16.00	18	67,448	450	335
Sky Oaks Elementary	School	1975	11.00	24	85,850	600	467
Hidden Valley Elementary	School	1989	16.00	24	89,525	600	476
Harriet Bishop Elementary	School	1996	17.36	25	78,107	625	499
Metcalf Middle School	School	1966/2016	36.00	50	163,372	900	588
Eagle Ridge Middle School	School	1996	31.00	45	132,000	875	629
Nicollet Middle School	School	1970/1995 1955/1958/1962	35.00	50	188,772	900	561
Burnsville High School	School	1971/1976/1977 1980/1993/1998/2016	63.50	112	524,283	2,800	2,474
BES Transition Program	School	1978	1.27	3	12,054	193	45
Cedar School	School	1961/1971	10.00	12	60,952	300	145
Diamondhead Education	Office	1971	11.50	16	140,000	430	N/A
WH/Maintenance		1958/1962/1980	Part of BHS Acreage	N/A	20,780	N/A	N/A

N/A - Not Available

(1) Source: 2017-18 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>
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
2017	8,693	1,082,421	174	6,221	71.56
2018	8,563	1,040,408	174	5,979	69.83

(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>
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
545,677	50.41	110,524	10.21
512,908	49.30	115,231	11.08

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHEDULE OF INSURANCE COVERAGE
JUNE 30, 2018
(UNAUDITED)**

Type of Coverage	Amount of Coverage
Property Coverage:	
Real and Personal Property (Blanketed)	\$ 350,000,000
Unscheduled Locations	None
Blanket Valuable Papers and Records	5,000,000
Accounts Receivable - On Premises	1,000,000
Liability Coverages:	
General:	
Each Occurrence	1,000,000
General Aggregate Limit	3,000,000
Medical Expense Limit - Any One Person	5,000
Professional Liability (Nurses, Occupational Therapists, Psychologists):	
Limit Each Claim	Included in School Leaders E & O
Aggregate	Included in School Leaders E & O
Umbrella Liability:	
Each Occurrence	4,000,000
Aggregate	4,000,000
Crime Coverage:	
Employee Dishonesty	500,000
Forgery or Alteration	500,000
Computer Fraud	500,000
Theft, Disappearance, and Destruction	135,000
Business Automobile Coverage:	
Bodily Injury and Property Damage	1,000,000
Personal Injury Protection	Basic
Uninsured Motorists	1,000,000
Underinsured Motorists	1,000,000
Collision	1,000
Comprehensive	500
School Leaders Errors and Omissions:	
Each Occurrence	1,000,000
Aggregate	3,000,000
Boiler and Machinery Coverage:	
Property Damage	Included in Property Limit
Storage Tank Pollutant	
Per Pollution Condition	1,000,000
Aggregate	1,000,000

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STUDENT ENROLLMENT
LAST TEN FISCAL YEARS
(UNAUDITED)**

Year Ended June 30,	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
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
2017	186	642	4,174	4,112	9,114	9,937
2018	245	657	3,919	4,012	8,833	9,635

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:

Note 4: Funding for Voluntary Pre-K (VPK) began in fiscal 2017

Note 5: Beginning in FY17, ADM for Handicapped Kindergarten is included with Kindergarten

	Pre-Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2009 through 2014	1.00	1.00	1.00	1.00	1.00	1.20
Fiscal 2016 through 2018	1.00	1.00	1.00	1.00	1.00	1.20

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
EXPENDITURES PER STUDENT
YEAR ENDED JUNE 30, 2017
(UNAUDITED)**

	State Average 2017	ISD No. 191 2017
Expenditures Per Student (ADM) (1)		
General Fund:		
District Level Administration	\$ 516	\$ 533
School Level Administration	477	590
Regular Instruction	5,264	5,677
Career and Technical Instruction	166	203
Special Education	2,234	2,596
Student Activities/Athletics	328	262
Instructional Support Services	660	1,098
Pupil Support Services	375	418
Operations, Maintenance, and Other	906	955
Student Transportation	701	771
Equipment	462	435
Land and Buildings	166	88
Total General Fund Expenditures	\$ 12,255	\$ 13,626
ADM Used Per Profile Model Format		9,256

(1) Average daily membership (ADM) is a measure of student attendance.

Note: School District Profiles Report not available for June 30, 2018.

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, 2018

**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, 2018, 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 6, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Independent School District No. 191's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

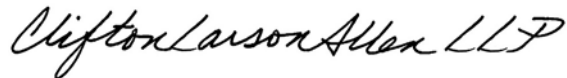
School Board
Independent School District No. 191
Burnsville, Minnesota

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 Independent School District No. 191's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
November 6, 2018



**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, 2018. 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, 2018.

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, we did identify certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002, that we consider to be significant deficiencies.


The District's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2018, and our report thereon dated November 6, 2018, 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 6, 2018

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018**

Federal Agency/Pass-Through Grantor/Program Title	Pass-Through Entity Number	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Minnesota Department of Education:			
School Breakfast Program	01-0492-000-000	{a} 10.553	\$ 898,086
National School Lunch Program	01-0492-000-000	{a} 10.555	2,194,161
After School Snack Program	01-0492-000-000	{a} 10.555	31,559
Food Distribution (& Commodity Rebate Program):			
Cash Assistance	01-0492-000-000	{a} 10.555	55,017
Noncash Assistance	01-0492-000-000	{a} 10.555	307,266
Summer Food Service Program	01-0492-000-000	{a} 10.559	180,042
Child Care Food Program	01-0492-000-000	{a} 10.559	26,531
Fresh Fruit and Vegetable Program	01-0492-000-000	10.582	71,418
Total U.S. Department of Agriculture			<u>3,764,080</u>
U.S. DEPARTMENT OF EDUCATION			
Passed Through Minnesota Department of Education:			
Title II - Part A Teacher and Principal Training	01-0492-000-000	84.367	148,104
Title I - Part A Improving Academic Achievement	01-0492-000-000	84.010	1,545,532
Title III, Part A - English Language Acquisition Grants	01-0492-000-000	84.365	184,234
Adult Education - Basic Grants to States	01-0492-000-000	84.002	31,516
IDEA, Part B - Special Education Grants to States	01-0492-000-000	{b} 84.027	1,958,771
Special Education - Preschool Grants	01-0492-000-000	{b} 84.173	58,504
Special Education - Grants for Infants and Families	01-0492-000-000	84.181	77,206
Total U. S. Department of Education Passed Through Minnesota Department of Education:			<u>4,003,867</u>
Passed Through Independent School District No. 196:			
Career and Technical Education - Basic Grants to States	*	84.048	36,080
Total U. S. Department of Education			<u>4,039,947</u>
Total Federal Awards			<u>\$ 7,804,027</u>

{a} = Child Nutrition Cluster Total = \$3,692,662
{b} = Special Education Cluster Total = \$2,017,275

* 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, 2018**

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, 2018. 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, 2018, 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 6, 2018.

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*, except for item 2018-003 described in the schedule of findings and questioned costs. 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.

Independent School District No. 191's response to the compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Independent School District No. 191's response was not subject to auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on the effectiveness of the Schools compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
November 6, 2018

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____yes x 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? x yes _____ 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)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
10.553, 10.555, 10.556 and 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? _____ yes x no

INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018

Section II – Financial Statement Findings

None noted.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

Section III – Findings and Questioned Costs – Major Federal Programs

FINDING: 2018-001 SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER SPECIAL TESTS AND PROVISIONS.

Federal agency: U.S. Department of Agriculture

Federal program title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555, 10.556, and 10.559

Pass-Through Agency: Minnesota Department of Agriculture

Pass-Through Number: 01-492-000

Award Period: Year ended June 30, 2018

Condition: During our verification special provision testing, we noted that there were no formal documentation indicating who completed the testing or who reviewed the verification testing that was completed by other District staff.

Criteria: By November 15th of each year, the District must verify the current free and reduced price eligibility of households selected from a sample of applications that it has approved for free and reduced price meals. The District should also have controls over this compliance requirement to ensure this procedure is being completed properly and in a timely manner.

Effect: Lack of proper procedures and controls related to the verification special provision, could result in errors going undetected and ineligible meals being charged to the program.

Cause: The District had implemented new procedures related to this process in fiscal year 2018, and District staff had forgot to formally document who completed the testing and who reviewed the testing and changes in eligibility that came about from the verification procedures.

Questioned Costs: None

Context: None of the 8 files reviewed included formal documentation indicating who completed the testing and no formal documentation of review of the verification testing that was completed by District staff.

Recommendation: We recommend that the District start formally documenting who is completing the verification testing and have someone documenting their review of the work, including that any changes that come about from the tests are properly reflected in the District's student software.

Prior Year Finding? No

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding. The Executive Director of Business Services and Director of Accounting will continue training staff on financial procedures and responsibilities.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

**FINDING: 2018-002 SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER
PROCUREMENT.**

Federal agency: U.S. Department of Agriculture

Federal program title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555, 10.556, and 10.559

Pass-Through Agency: Minnesota Department of Agriculture

Pass-Through Number: 01-492-000

Award Period: Year ended June 30, 2018

Condition: CLA was able to find approvals for all invoices tested except for two invoices related to one check totaling \$184.60. In addition, during our audit we noted no formal record retained of comparison of rates or prices to other refrigeration repair companies for the purchases of services from a refrigeration company for purchases over the micro purchase threshold of \$3,500 and below the MN legal compliance threshold requiring quotes of \$25,000. District Food Service staff noted that this was partially due to using them to repair parts that they had put in the past for which they are just charged labor due to the part being under warranty. Food Service Staff also noted that the refrigeration company is also familiar with the District's equipment and buildings and usually is able to beat other prices they have looked at in the past, but no documentation of this process was retained. CLA noted some purchases from this vendor over the \$3,500 threshold that were not related to warranty work or emergency repairs.

Criteria: The District should have controls in place to ensure compliance with procurement requirements of the Child Nutrition Cluster. This includes approving all purchases and performing a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.

Effect: Lack of proper procedures and controls related to the procurement could result in improper contracts being paid with federal funds. The District could also possibly award a contract to a vendor that would charge more than other responsible bidders due to not having performed cost analysis.

Cause: District believes some lines of data on their approval spreadsheet were lost when they were re-organizing it in FY18. The District was unaware that they should be documenting the cost analysis as well.

Questioned Costs: None

Context: 1 of the 8 contracts tested did not have proper procurement documentation.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

**FINDING: 2018-002 SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER
PROCUREMENT. (CONTINUED)**

Recommendation: We recommend that the District ensures it retains documentation of its controls over all procurements going forward. We also recommend that the district keep documentation of price analysis for procurement items over micro purchase threshold of \$3,500, \$10,000 starting in FY19, but below Minnesota State Statutes quote threshold of \$25,000.

Prior Year Finding? No

Views of responsible officials: There is no disagreement with the audit finding.

INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018

Section IV – Minnesota Legal Compliance Findings

FINDING: 2018-003 OPEB TRUST INVESTMENT REPORT

Condition: The OPEB trust investment reporting form was filed on October 27th during 2017.

Criteria: Per Minnesota Statute Section 471.6175, subdivision 4, the OPEB trust investment reporting form is to be filed no later than October 25th of each year.

Effect: The District was not in compliance with this legal requirement.

Cause: The District submitted the report late.

Context: The one report due was not submitted timely.

Recommendation: We recommend that the District file this report on time each year.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Accounting, are the officials responsible for ensuring implementation of the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2019.

Plan to Monitor Completion of CAP:

The Board of Education and administration will be monitoring this corrective action plan.

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, 2018, and the related notes 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 Accounting Principles Generally Accepted in the United States of America

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 notes 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 Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on Accounting principles generally accepted in the United States of America 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, 2018, 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, 2018, and the receipts and disbursements for the year then ended in accordance with the basis of accounting described in the notes to the financial statements.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
November 6, 2018

**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, 2018**

	Beginning Balance	Receipts	Disbursements	Ending Balance
BURNSVILLE SENIOR HIGH				
3-D Printing Club	\$ 18	\$ 40	\$ -	58
AVID Student Club	1,509	6,272	5,190	2,591
Auto Club	2,539	2,339	1,658	3,220
Band	41,616	300,492	284,688	57,420
Black Student Union	-	96	-	96
Boys Tennis	844	19	-	863
Boys Track	1,593	367	1,958	2
Choir	7,103	621	1,261	6,463
Close-Up	1,967	19	1,986	-
Culinary Club	2,801	1,976	453	4,324
DECA	9,336	11,925	14,477	6,784
Diversity	686	9	-	695
England Trip	797	1	798	-
Environmental Club	-	750	720	30
Freestyle	-	3,912	1,903	2,009
Girls Tennis	1,330	18	-	1,348
Giving Garden	1,838	34	1,826	46
Golf	10,811	837	2,180	9,468
HOSA	-	215	-	215
Interact Club	-	355	241	114
International Travel Club	554	5	558	1
Mock Trial	-	143	143	-
National Honor Society	12,474	689	12,752	411
Pencil Project	410	352	762	-
Physics Club	6,196	3,757	4,439	5,514
Pine Ridge Exchange Program	504	321	731	94
Pow Wow	4,415	6,749	4,207	6,957
Prom/JCO	15,658	22,780	14,710	23,728
Quiz Bowl	1,253	13,257	11,526	2,984
Robotics - FRC	15	-	15	-
SAAC/Athletic	17,145	206	3,418	13,933
Science Fair	473	136	609	-
Senior Class	231	4,825	4,949	107
STEP Program	595	7	-	602
Showcase	1,376	23	-	1,399
Softball	320	-	320	-
Spanish Club	68	-	-	68
Speech	6,185	1,700	788	7,097
Step Team	364	523	520	367
Student Council	29,577	40,823	34,015	36,385
Theater	22,210	1,390	19,480	4,120
Video Club	245	-	245	-
Voice Newspaper	59	1	-	60
Weight Club	6,632	88	1,828	4,892
WEDay	218	2	-	220
Winterguard	1,778	5,418	7,196	-
Women in STEM	-	1,004	-	1,004
#Burnsvillestrong	1,894	761	948	1,707
Total Burnsville Senior High	215,627	435,217	443,498	207,404

**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, 2018**

	Beginning Balance	Receipts	Disbursements	Ending Balance
JOHN METCALF JUNIOR HIGH				
Chess Club	\$ 2,863	\$ 862	\$ 886	\$ 2,839
Metcalf Dance Line	-	808	808	-
Music	749	13	-	762
Student Senate	1,606	835	1,403	1,038
Total John Metcalf Junior High	5,218	2,518	3,097	4,639
JOSEPH NICOLLET JUNIOR HIGH				
Band	1,659	3,943	2,927	2,675
Breakfast Club	1,236	12	505	743
Drama Club	5,232	954	800	5,386
Student Council	3,940	9,135	6,046	7,029
Total Joseph Nicollet Junior High	12,067	14,044	10,278	15,833
EAGLE RIDGE JUNIOR HIGH				
Student Council	2,189	4,615	871	5,933
England	1	-	-	1
Chess Club	697	-	-	697
Environmental Club	646	36	-	682
Total Eagle Ridge Junior High	3,533	4,651	871	7,313
ELEMENTARY SCHOOLS				
Gideon Pond	846	-	-	846
Edward Neill	2,000	-	2,000	-
MW Savage	774	-	-	774
Vista View	541	-	-	541
William Byrne	783	-	110	673
Rahn	2,729	-	-	2,729
Hidden Valley	868	-	-	868
Harriet Bishop	18,837	7,189	7,337	18,689
Total Elementary Schools	27,378	7,189	9,447	25,120
DISTRICT TOTAL	\$ 263,823	\$ 463,619	\$ 467,191	\$ 260,309

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
NOTES TO EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
JUNE 30, 2018**

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 fundraising 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 District's deposits may not be returned to it. The District 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, 2018, 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 Independent School District No. 191'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 2018-006 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 6, 2018



**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, 2018, and the related note to the financial statements, which collectively comprises the basic financial statements, and have issued our report thereon dated November 6, 2018. 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 2018-004 and 2018-005. 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 6, 2018

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION
JUNE 30, 2018**

FINDINGS AND CORRECTIVE ACTION

EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS

FINDING: 2018-004 STUDENT ACTIVITY FUND BANK RECONCILIATIONS

- Condition:** The District does not perform formal monthly bank reconciliations for the elementary student activity funds.
- Criteria:** Per the Manual for Activity Fund Accounting (MAFA) the District needs to reconcile student activity funds monthly.
- Effect:** The District was not in compliance with this legal requirement.
- Cause:** The District has been working on their cash reconciliation procedures, but simply was not completing them on a monthly basis.
- Context:** Only one of the student activity funds appeared to not be properly reconciled on a monthly basis.
- Recommendation:** We recommend the District perform monthly bank reconciliations for all student activity fund accounts.
- Prior Year Finding?** No

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Accounting, are the officials responsible for ensuring implementation of the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2019.

Plan to Monitor Completion of CAP:

The Board of Education and administration will be monitoring this corrective action plan.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION
JUNE 30, 2018**

FINDING: 2018-005 STUDENT ACTIVITY FUND INACTIVE ACCOUNTS

Condition: The District had 20 inactive accounts that were noted per our testing for FY18's student activity fund audit. They did not formally document and retain documentation of why they chose not to close those accounts during the year.

Criteria: Per the Manual for Activity Fund Accounting (MAFA), any student activity account, which has been inactive for a maximum of one fiscal year, must be disposed of, unless the advisor submits a plan to the building principal (or designee) indicating why the activity has been inactive and why it should not be terminated. The building principal must approve the plan. The submitted plan must account for any open and outstanding checks.

Effect: The District was not in compliance with this requirement.

Cause: The District is working to clean up these accounts but has not yet finished the process.

Recommendation: We recommend the District either close all inactive student activity accounts or retain documentation of their decision to leave them open for future use on an annual basis.

Prior Year Finding? Yes, in the prior year they had 16 inactive accounts.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Accounting, are the officials responsible for ensuring implementation of the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2019.

Plan to Monitor Completion of CAP:

The Board of Education and administration 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, 2018**

FINDINGS FOR INTERNAL CONTROL OVER FINANCIAL REPORTING OF STUDENT ACTIVITY ACCOUNTS

FINDING 2018-006

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.



**Agenda VI.B
December 13, 2018**

To: Members, Board of Education
From: Lisa K. Rider, Executive Director of Business Services
Date: December 6, 2018
Re: Certification of Final Property Tax Levy Payable 2019

RECOMMENDATION: that the Board of Education certify the final property tax levy for taxes payable in 2019 as follows:

General - RMV, Voter Approved	\$ 16,107,031.91
General - RMV, Other	5,204,274.43
General - NTC, Voter Approved	2,889,978.08
General - NTC, Other	6,180,672.08
Community Service	1,543,820.66
General Debt Service, Voter Approved	4,286,093.02
General Debt Service, Other	6,086,499.16
OPEB/ Pension, Other	<u>1,402,666.65</u>
Total	<u><u>\$ 43,701,035.99</u></u>

The final levy recommended for approval this evening is in the amount of \$43,701,035.99. This represents the District's maximum levy authority and reflects a 3.20% increase from the payable 2018 property tax levy.

I recommend approval of the final levy for taxes payable in 2019 of \$43,701,035.99.

Attachment: Final Levy Comparison Payable 2018 and 2019

Independent School District 191
Levy Certification Summary
2018 Payable 2019
For the Fiscal Year 2018/2019

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
General Levies:			
Referendum Levy	\$ 16,193,141	\$ 16,066,160	\$ (126,981)
Location Optional Levy	4,136,374	4,019,435	(116,939)
Equity Revenue Levy	758,376	786,231	27,855
Operating Capital Levy	743,255	878,699	135,444
Safe Schools	351,202	341,273	(9,929)
Safe Schools - District 917	112,189	118,498	6,308
Career & Technical Levy	304,791	308,806	4,015
Long Term Facilities Levy - Formerly Health & Safety Levy and Alternative Facilities Levy	2,521,307	2,300,432	(220,875)
Economic Development Abatement	31,124	30,441	(683)
Transition Revenue Levy	328,959	319,659	(9,300)
Achievement & Integration Levy	596,320	615,415	19,096
Reemployment Insurance Levy	200,000	150,000	(50,000)
Lease Levy	679,687	780,970	101,283
Capital Project Referendum Levy	2,665,552	2,889,978	224,426
Alternative Compensation Levy	836,111	847,819	11,707
Total General Levies	30,458,388	30,453,816	(4,572)
Levy Adjustments	8,328	(71,859)	(80,187)
Net General Levies	\$ 30,466,716	\$ 30,381,957	\$ (84,760)

Independent School District 191
Levy Certification Summary
2018 Payable 2019
For the Fiscal Year 2018/2019

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
Community Service Fund:			
General Community Education	\$ 475,684	\$ 475,685	\$ 1
Early Childhood Family Education	242,093	252,321	10,228
Disabled Adults	3,062	3,062	0
School Age Care	600,000	800,000	200,000
Home Visiting	5,155	5,567	412
	<hr/>	<hr/>	<hr/>
Total Levies	1,325,994	1,536,634	210,641
Levy Adjustments	85,989	7,186	(78,803)
	<hr/>	<hr/>	<hr/>
Community Service Levies	\$ 1,411,983	\$ 1,543,821	\$ 131,838
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Independent School District 191
Levy Certification Summary
2018 Payable 2019
For the Fiscal Year 2018/2019

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
General Debt Service Fund:			
Voter Approved Levy	\$ 3,369,290	\$ 4,228,311	\$ 859,021
Long Term Facilities Debt Service formerly Alternative Facilities	5,975,213	6,070,767	95,554
	<hr/>	<hr/>	<hr/>
Total Levies	9,344,503	10,299,078	954,575
Levy Adjustments	(274,916)	73,514	348,431
	<hr/>	<hr/>	<hr/>
Debt Service Levy	<u>\$ 9,069,587</u>	<u>\$ 10,372,592</u>	<u>\$ 1,303,005</u>

Independent School District 191
Levy Certification Summary
2018 Payable 2019
For the Fiscal Year 2018/2019

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
	<hr/>	<hr/>	<hr/>
OPEB Levy - Non-Voter Approved	\$ 1,393,754	\$ 1,404,053	\$ 10,298
Levy Adjustments	2,027	(1,386)	(3,413)
	<hr/>	<hr/>	<hr/>
OPEB Levy	\$ 1,395,782	\$ 1,402,667	\$ 6,885
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Independent School District 191
 Levy Certification Summary
 2018 Payable 2019
 For the Fiscal Year 2018/2019**

	2017 Payable 2018	2018 Payable 2019	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
Summary of All Levies:			
General Levy	\$ 30,466,716	\$ 30,381,957	\$ (84,760)
Community Service Levy	1,411,983	1,543,821	131,838
General Debt Service Levy	9,069,587	10,372,592	1,303,005
OPEB Levy	1,395,782	1,402,667	6,885
	<u> </u>	<u> </u>	<u> </u>
Total - All Levies	\$ 42,344,067	\$ 43,701,036	\$ 1,356,969
	<u> </u>	<u> </u>	<u> </u>
Percentage Increase			3.20%



Future Ready. Community Strong.

**Agenda VI.C.
December 13, 2018**

To: Board of Education
Superintendent Cindy Amoroso

From: Lisa Rider, Executive Director of Business Services

Date: November 27, 2018

Re: Combined Precincts

Recommendation: that the Board adopts a resolution establishing combined polling places for certain multiple precincts and designating hours during which the polling places will remain open for voting for school district elections not held on the day of a statewide election.

The resolution is being brought to you because Sec. 14. Minnesota Statutes 2016, section 205A.11, subdivision 2, is amended to read:

Subd. 2. **Combined polling place.** (a) When no other election is being held in two or more precincts on the day of a school district election, the school board may designate one or more combined polling places at which the voters in those precincts may vote in the school district election.

(b) By December 31 of each year, the school board must designate, by resolution, combined polling places. The combined polling places designated in the resolution are the polling places for the following calendar year, unless a change is made:

- (1) pursuant to section 204B.175; or
- (2) because a polling place has become unavailable.

(c) If the school board designates combined polling places pursuant to this subdivision, polling places must be designated throughout the district, taking into account both geographical distribution and population distribution. A combined polling place must be at a location designated for use as a polling place by a county or municipality.

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: DECEMBER 13, 2018

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in said district on the 13th day of December, 2018, at 6:30 o'clock p.m., for the purpose in part, of establishing combined polling places for school district elections not held on the day of a statewide election.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following resolution:

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR CERTAIN
MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE
POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT
ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school elections not held on the day of a statewide election. The following combined polling places are hereby established to serve the

precincts specified for all school district special and general elections not held on the same day as a statewide election:

COMBINED POLLING PLACE: Edward Neill Elementary School
13409 Upton Avenue
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-02, P-07, P-11, P-12 and P-16; Dakota County, Minnesota.

COMBINED POLLING PLACE: Gideon Pond Elementary School
613 E. 130th Street
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-06, P-08, P-09 and P-14; Dakota County, Minnesota.

COMBINED POLLING PLACE: John Metcalf Middle School
2250 Diffley Road
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Eagan, P-04, P-5A, P-5B, P-9A and P-9B; Dakota County, Minnesota.

COMBINED POLLING PLACE: Sioux Trail Elementary School
2801 River Hills Drive
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Apple Valley, P-5A, and the City of Burnsville, P-01, P-05 and P-10; Dakota County, Minnesota.

COMBINED POLLING PLACE: Vista View Elementary School
13109 County Road 5
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-03, P-04 and P-17; Dakota County, Minnesota.

COMBINED POLLING PLACE: Harriet Bishop Elementary School
14400 O'Connell Road
Savage, MN 55378

This combined polling place serves all territory in Independent School District No. 191 located in the City of Savage, P-3, P-4, and P-8; Scott County, Minnesota.

NOTICE OF CHANGE IN POLLING PLACE LOCATION
INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

Dear Voter:

If you live in one of the precincts listed below, you will vote at the combined polling place listed below for school district elections in Independent School District No. 191:

<u>Precinct</u>	<u>School District Combined Polling Place</u>
City of Burnsville, P-02, P-07, P-11, P-12 and P-16	Edward Neill Elementary School 13409 Upton Avenue Burnsville, MN 55337
City of Burnsville, P-06, P-08, P-09 and P-14	Gideon Pond Elementary School 613 E. 130 th Street Burnsville, MN 55337
City of Eagan, P-04, P-5A, P-5B, P-9A and P-9B	John Metcalf Middle School 2250 Diffley Road Burnsville, MN 55337
City of Apple Valley, P-5A City of Burnsville, P-01, P-05 and P-10	Sioux Trail Elementary School 2801 River Hills Drive Burnsville, MN 55337
City of Burnsville, P-03, P-04 and P-17	Vista View Elementary School 13109 County Road 5 Burnsville, MN 55337
City of Savage, P-3, P-4, and P-8	Harriet Bishop Elementary School 14400 O'Connell Road Savage, MN 55378
City of Savage, P-1, P-2 and P-7 City of Shakopee, P-4 and P-12A	Glendale United Methodist Church 13550 Glendale Road Savage, MN 55378

Please note that this notice applies only to school district elections not held on the day of a statewide election. Municipal or state elections may be held at a different location. If you wish further information on school district polling place locations, contact the school district or the County Auditor.

/s/ _____
Clerk
Independent School District No. 191
(Burnsville-Eagan-Savage)



**Agenda VI.D
December 13, 2018**

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

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

Date: December 6, 2018

Re: Award the contract for the 2019 Fire Alarm system replacement project at Metcalf Middle School

RECOMMENDATION: That the Board of Education award the base bid in the amount of \$132,336.38 for the 2019 Fire Alarm System Replacement Project at Metcalf Middle School to Johnson Controls.

On Wednesday, November 28, 2018 a proposal was received from Johnson Controls in the amount of \$132,336.38 to remove the antiquated fire alarm system and replace it with a new addressable system at the Metcalf Middle School location.

The fire alarm system at Metcalf has served its useful life and while it is still in working order, parts are no longer available and it has given substantial troubles and is the reason it needs replaced.

The proposal was submitted utilizing the National Joint Powers Alliance (NJPA) contract known now as Sourcewell.

Johnson controls has a contract with Sourcewell. Sourcewell is a Government Agency, also a cooperative purchasing agency. There are two laws that make this legal for ISD 191 to use. The cooperative purchasing law as well as the Joint Powers Law. The Joint Powers Law states – that what one government entity can do for itself, it can do together. Sourcewell has bid construction contracts in MN following all of the MN construction procurement laws for indefinite quantity construction.

Attached is the Johnson Control quotation based upon Sourcewell Contract 031517 SGL.



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

www.isd191.org



2605 FERNBROOK LANE NORTH
 SUITE T
 PLYMOUTH, MN 55447
 (763) 585 5000
 FAX: (763) 585 5169

Johnson Controls Quotation

TO:
 Burnsville School District 191
 200 West Burnsville Parkw
 Attn: Accounts Payable
 BURNSVILLE, MN 55337-0000

Project: Metcalf Junior High-FA
 Customer Reference: Metcalf Junior High-FA
 Johnson Controls Reference: 609997501
 Date: 11/28/2018
 Page 1 of 6

Items cited on this quote are products and services on the Johnson Controls Fire Protection LP Sourcewell Contract **031517 SGL**

Johnson Controls is pleased to offer for your consideration this quotation for the above project.

Fire Alarm

QTY	MODEL NUMBER	DESCRIPTION	UNIT PRICE	EXT. PRICE
		4100ES		
1	4100-9311	EPS MASTER CONTROLLER 120V Professional Services - 4100ES	3,499.22	3,499.22
4	DSGN LAB	DESIGN LABOR Technical Services - 4100ES	130.58	522.32
8	TECH LAB	TECHNICAL SERVICE Fire Alarm Equipment	157.98	1,263.84
1	ETHEDROP	ETHERNET-NETWORK COMPATIBLE		
5	4099-9004	STATION-LED, SA ADDR	69.31	346.55
47	4098-9714	PHOTO SENSOR	39.05	1,835.35
16	4098-9733	HEAT SENSOR	25.41	406.56
63	4098-9792	SENSOR BASE	50.70	3,194.10
18	4098-9756	DUCT SENSOR HOUSING-4-WIRE	245.41	4,417.38
18	4098-9857	SAMPLING TUBE 73", PLASTIC	13.34	240.12
18	2098-9806	REMOTE TEST STATION	35.09	631.62
132	49AV-WRF	AV Wall Red FIRE	42.78	5,646.96
44	49VO-WRF	VO Wall Red FIRE	32.75	1,441.00
14	PM LAB	PROJECT/CONSTRUCTION MGMT	125.74429	1,760.42
10	4090-9002	RELAY IAM	105.93	1,059.30
15	4090-9001	SUPERVISED IAM Fire Alarm Panel Equipment	50.77	761.55
1	4603-9101	LCD ANNUNCIATOR	1,117.06	1,117.06
1	2975-9446	3 BAY BB/GDOOR/DRESS PNL PLAT	715.40	715.40
2	2081-9296	BATTERY 50AH	160.85	321.70
1	2975-9206	6 GANG BOX, IVORY, 5744-6	110.12	110.12
3	4009-9601	IDNAC REPEATER PLATINUM	473.69	1,421.07
6	2081-9272	BATTERY 6.2 AH	19.63	117.78

THIS QUOTATION AND ANY RESULTING CONTRACT SHALL BE SUBJECT TO THE GENERAL TERMS AND CONDITIONS ATTACHED HERETO.

Fire, Security, Communications, Sales & Service
 Offices & Representatives in Principal Cities throughout North America



Johnson Controls Quotation

QTY	MODEL NUMBER	DESCRIPTION	UNIT PRICE	EXT. PRICE
4	PM LAB	PROJECT/CONSTRUCTION MGMT Professional Services - Fire Alarm Equipment	125.74	502.96
35	DSGN LAB	DESIGN LABOR Technical Services - Fire Alarm Equipment	108.40	3,794.00
100	TECH LAB	TECHNICAL SERVICE New Material List	151.53	15,153.00
1	DPINSTAL	SUB INSTALL LABOR	82,057.00	82,057.00

Net selling price for Fire Alarm, \$132,336.38

Total net selling price, \$132,336.38

Pricing Schedule: Sourcewell

Comments

This bid includes shipping and installation of above listed equipment, system programming, permit fees, and final test by a factory trained representative. Any Fire Marshal upgrades are not included. Painting, patching, troubleshooting or repairs to existing conditions are not included.

Tax is NOT Included - Assuming Tax Exempt Status.

NJPA Pricing has been applied to this quote

A 5% performance bond is included into this price.

Scope of work is based of Our Cad Files, walk through and Inspection report.

Scope of work includes: Demo old Fire Alarm Panel and equipment. Install new Addressable fire alarm Panel and addressable notification and **initiating** devices. Move Panel to new location on site. Remove old wire and conduit and replace with new wire and conduit.

Scope of work Includes:

- New 4100ES Panel
- New Fire Alarm Annunciator
- Notification Devices
- Initiating Devices
- 1 IDNAC Repeater
- Demo old System
- New wire/Conduit

Please call if you have any questions.

Matthew Davis
 Cell:612-900-7488



Project: Metcalf Junior High-FA
Customer Reference: Metcalf Junior High-FA
Johnson Controls Reference: 609997501
Date: 11/28/2018
Page 3 of 6

Johnson Controls Quotation

Comments (continued)

Matdavis@simplexgrinnell.com

TERMS AND CONDITIONS (Rev. 4/18)

1. Payment. Payments shall be invoiced and due in accordance with the terms and conditions set forth above. Work performed on a time and material basis shall be at Company's then-prevailing rate for material, labor, and related items, in effect at the time supplied under this Agreement. Company shall invoice Customer for progress payments to one hundred (100%) percent based upon equipment delivered or stored, and services performed. Customers without established satisfactory credit shall make payments of cash in advance, upon delivery or as otherwise specified by Company. Where Customer establishes and maintains satisfactory credit, payments shall be due and payable thirty (30) days from date of invoice. Company reserves the right to revoke or modify Customer's credit in its sole discretion. Customer's failure to make payment when due is a material breach of this Agreement. If Customer fails to make any payment when due, in addition to any other rights and remedies available, Company shall have the right, at Company's sole discretion, to stop performing any Services and/or withhold further deliveries of materials, until the account is current. In the event payment is not received when due, Company may, at its discretion, assess late fees at the rate of 1.5% per month or the maximum rate allowed by law. Customer agrees to pay all costs of collection, including without limitation costs, fees, and attorneys' fees. Customer's failure to make payment when due is a material breach of this Agreement until the account is current.

2. Pricing. The pricing set forth in this Agreement is based on the number of devices to be installed and services to be performed as set forth in the Scope of Work ("Equipment" and "Services"). If the actual number of devices installed or services to be performed is greater than that set forth in the Scope of Work, the price will be increased accordingly. If this Agreement extends beyond one year, Company may increase prices upon notice to the Customer. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, however designated, levied or based on the service charges pursuant to this Agreement. Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. Prices for products covered may be adjusted by Company, upon notice to Customer at any time prior to shipment, to reflect any increase in Company's cost of raw materials (e.g., steel, aluminum) incurred by Company after issuance of Company's applicable proposal or quotation.

3. Alarm Monitoring Services. Any reference to alarm monitoring services in this Agreement is included for pricing purposes only. Alarm monitoring services are performed pursuant to the terms and conditions of Company's standard alarm monitoring services agreement.

4. Code Compliance. Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

5. Limitation of Liability; Limitations of Remedy. It is understood and agreed by the Customer that Company is not an insurer and that insurance coverage shall be obtained by the Customer and that amounts payable to company hereunder are based upon the value of the services and the scope of liability set forth in this Agreement and are unrelated to the value of the Customer's property and the property of others located on the premises. Customer agrees to look exclusively to the Customer's insurer to recover for injuries or damage in the event of any loss or injury and that Customer releases and

waives all right of recovery against Company arising by way of subrogation. Company makes no guaranty or Warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that, Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. **IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S) OR ANY OF ITS COMPONENT PARTS BY THE CUSTOMER OR ANY THIRD PARTY. COMPANY SHALL NOT BE LIABLE FOR INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING FROM THE USE, LOSS OF THE USE, PERFORMANCE, OR FAILURE OF THE COVERED SYSTEM(S) TO PERFORM.** The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of company, whether direct or indirect, company's employees, agents, officers and directors.

6. Reciprocal Waiver of Claims (SAFETY Act). Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 6 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 6 C.F.R. 25.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of Terrorism" as defined in 6 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

7. General Provisions. Customer has selected the service level desired after considering and balancing various levels of protection afforded, and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (8:00 a.m. - 5:00 p.m., Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). The Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operational and maintainable condition as of the Agreement

date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined Company shall be relieved from any and all liability arising therefrom. **UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND, IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND PIPING.**

8. Customer Responsibilities. Customer shall furnish all necessary facilities for performance of its work by Company, adequate space for storage and handling of materials, light, water, heat, heat tracing, electrical service, local telephone, watchman, and crane and elevator service and necessary permits. Where wet pipe system is installed, Customer shall supply and maintain sufficient heat to prevent freezing of the system. Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined Company shall be relieved from any and all liability arising therefrom. Customer shall further:

- supply required schematics and drawings unless they are to be supplied by Company in accordance with this Agreement;
- Provide a safe work environment, in the event of an emergency or Covered System(s) failure, take reasonable safety precautions to protect against personal injury, death, and property damage, continue such measures until the Covered System(s) are operational, and notify Company as soon as possible under the circumstances.
- Provide Company access to any system(s) to be serviced,
- Comply with all laws, codes, and regulations pertaining to the equipment and/or services provided under this agreement.

9. Excavation. In the event the Work includes excavation, Customer shall pay, as an extra to the contract price, the cost of any additional work performed by Company due to water, quicksand, rock or other unforeseen condition or obstruction encountered or shoring required.

10. Structure and Site Conditions. While employees of Company will exercise reasonable care in this respect, Company shall be under no responsibility for loss or damage due to the character, condition or use of foundations, walls, or other structures not erected by It or resulting from the excavation in proximity thereto, or for damage resulting from concealed piping, wiring, fixtures, or other equipment or condition of water pressure. All shoring or protection of foundation, walls or other structures subject to being disturbed by any excavation required hereunder shall be the responsibility of Customer. Customer shall have all things in readiness for installation including, without limitation, structure to support the sprinkler system and related equipment (including tanks), other materials, floor or suitable working base, connections and facilities for erection at the time the materials are delivered. In the event Customer fails

to have all things in readiness at the time scheduled for receipt of materials, Customer shall reimburse Company for all expenses caused by such failure. Failure to make areas available to Company during performance in accordance with schedules that are the basis for Company's proposal shall be considered a failure to have things in readiness in accordance with the terms of this Agreement.

11. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

12. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- "permit confined space," as defined by OSHA,
- risk of infectious disease,
- need for air monitoring, respiratory protection, or other medical risk,
- asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "Hazardous Conditions". Company shall have the right to rely on the representations listed above. If hazardous conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control and Company shall have no obligation to further perform in the area where the hazardous conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials, encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

13. OSHA Compliance. Customer shall indemnify and hold Company harmless from and against any and all claims, demands and/or damages arising in whole or in part from the enforcement of the Occupational Safety Health Act (and any amendments or changes thereto) unless said claims, demands or damages are a direct result of causes within the exclusive control of Company.

14. Interferences. Customer shall be responsible to coordinate the work of other trades (including but not limited to ducting, piping, and electrical) and for and additional costs incurred by Company arising out of interferences to Company's work caused by other trades.

15. Modifications and Substitutions. Company reserves the right to modify materials, including substituting materials of later design, providing that such modifications or substitutions will not materially affect the performance of the Covered System(s).

16. Changes, Alterations, Additions. Changes, alterations and additions to the Scope of Work, plans, specifications or construction schedule shall be invalid unless approved in writing by Company. Should changes be approved by Company, that increase or decrease the cost of the work to Company, the parties shall agree, in writing, to the change in price prior to performance of any work. However, if no agreement is reached prior to the time for performance of said work, and Company elects to perform said work so as to avoid delays, then Company's estimate as to the value of said work shall be deemed accepted by Customer. In addition, Customer shall pay for all extra work requested by Customer or made necessary because of incompleteness or inaccuracy of plans or other information submitted by Customer with respect to the location,

type of occupancy, or other details of the work to be performed. In the event the layout of Customer's facilities has been altered, or is altered by Customer prior to the completion of the Work, Customer shall advise Company, and prices, delivery and completion dates shall be changed by Company as may be required.

17. Commodities Availability. Company shall not be responsible for failure to provide services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

18. Project Claims. Any claim of failure to perform against Company arising hereunder shall be deemed waived unless received by Company, in writing specifically setting forth the basis for such claim, within ten (10) days after such claims arises.

19. Backcharges. No charges shall be levied against Company unless seventy-two (72) hours prior written notice is given to Company to correct any alleged deficiencies which are alleged to necessitate such charges and unless such alleged deficiencies are solely and directly caused by Company.

20. System Equipment. The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

21. Reports. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current Report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The Report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are under control at the time of inspection. Final responsibility for the condition and operation of the Covered System(s) and equipment and components lies with Customer.

22. Limited Warranty. Subject to the limitations below, Company warrants any equipment (as distinguished from the Software) installed pursuant to this Agreement to be free from defects in material and workmanship under normal use for a period of one (1) year from the date of first beneficial use or all or any part of the Covered System(s) or 18 months after Equipment shipments, whichever is earlier, provided however, that Company's sole liability, and Customer's sole remedy, under this limited warranty shall be limited to the repair or replacement of the Equipment or any part thereof, which Company determines is defective, at Company's sole option and subject to the availability of service personnel and parts, as determined by Company. Company warrants expendable items, including, but not limited to, video and print heads, television camera tubes,

video monitor displays tubes, batteries and certain other products in accordance with the applicable manufacturer's warranty. Company does not warrant devices designed to fail in protecting the System, such as, but not limited to, fuses and circuit breakers. Company warrants that any Company software described in this Agreement, as well as software contained in or sold as part of any Equipment described in this Agreement, will reasonably conform to its published specifications in effect at the time of delivery and for ninety (90) days after delivery. However, Customer agrees and acknowledges that the software may have inherent defects because of its complexity. Company's sole obligation with respect to software, and Customer's sole remedy, shall be to make available published modifications, designed to correct inherent defects, which become available during the warranty period. If Repair Services are included in this Agreement, Company warrants that its workmanship and material for repairs made pursuant to this Agreement will be free from defects for a period of ninety (90) days from the date of furnishing.

EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER.

Warranty service will be performed during Company's normal working hours. If Customer requests warranty service at other than normal working hours, service will be performed at Company's then current rates for after ours services. All repairs or adjustments that are or may become necessary shall be performed by and authorized representative of Company. Any repairs, adjustments or interconnections performed by Customer or any third party shall void all warranties.

23. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third party claims for personal injury, death, property damage or economic loss, including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said hazardous conditions, arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select counsel to represent it in any such action.

24. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

25. Termination. Any termination under the terms of this Agreement shall be made in writing. In the event Customer terminates this Agreement prior to completion for any reason not arising solely from Company's performance or failure to perform, Customer understands and agrees that Company will incur costs of administration and preparation that are difficult to estimate or determine. Accordingly, should Customer terminate this Agreement as described above, Customer agrees to pay all charges incurred for products and equipment installed and services performed, and in addition pay an amount equal to twenty (20%) percent of the price of products and equipment not yet delivered and Services not yet performed, return all products and equipment delivered and pay a restocking fee of twenty (20%) percent of the price of products or equipment returned. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at



Customer's premises or unavailability of parts.

26. Default. An Event of Default shall be 1) failure of the Customer to pay any amount within ten (10) days after the amount is due and payable, 2) abuse of the System or the Equipment, 3) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies, 1) discontinue furnishing Services, 2) by written notice to Customer declare the balance of unpaid amounts due and to become due under the this Agreement to be immediately due and payable, provided that all past due amounts shall bear interest at the rate of 1 ½% per month (18% per year) or the highest amount permitted by law, 3) receive immediate possession of any equipment for which Customer has not paid. 4) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement, and 5) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

27. Exclusions. Unless expressly included in the Scope of Work, this Agreement expressly excludes, without limitation, testing inspection and repair of duct detectors, beam detectors, and UV/IR equipment; provision of fire watches; clearing of ice blockage; draining of improperly pitched piping; replacement of batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; system upgrades and the replacement of obsolete systems, equipment, components or parts; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises, vandalism, corrosion (including but not limited to micro-bacterially induced corrosion ("MIC")), power failure, current fluctuation, failure due to non-Company installation, lightning, electrical storm, or other severe weather, water, accident, fire, acts of God or any other cause external to the Covered System(s). Repair Services provided pursuant to this Agreement do not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge. If Emergency

Services are expressly included in the scope of work section, the Agreement price does not include travel expenses.

28. No Option to Solicit. Customer shall not, directly or indirectly, on its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment, for a period of two years after termination of this Agreement.

29. Force Majeure; Delays. Company shall not be liable for any damage or penalty for delays or failure to perform work due to acts of God, acts or omissions of Customer, acts of civil or military authorities, Government regulations or priorities, fires, epidemics, quarantine, restrictions, war, riots, civil disobedience or unrest, strikes, delays in transportation, vehicle shortages, differences with workmen, inability to obtain necessary labor, material or manufacturing facilities, defaults of Company's subcontractors, failure or delay in furnishing complete information by Customer with respect to location or other details of work to be performed, impossibility or impracticability of performance or any other cause or causes beyond Company's control, whether or not similar to the foregoing. In the event of any delay caused as aforesaid, completion shall be extended for a period equal to any such delay, and this contract shall not be void or voidable as a result of the delay. In the event work is temporarily discontinued by any of the foregoing, all unpaid installments of the contract price, less an amount equal to the value of material and labor not furnished, shall be due and payable upon receipt of invoice by Customer.

30. One-Year Limitation on Actions; Choice of Law. It is agreed that no suit, or cause of action or other proceeding shall be brought against either party more than one (1) year after the accrual of the cause of action or one (1) year after the claim arises, whichever is shorter, whether known or unknown when the claim arises or whether based on tort, contract, or any other legal theory. The laws of Massachusetts shall govern the validity, enforceability, and interpretation of this Agreement.

31. Assignment. Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement to an affiliate without obtaining Customer's consent.

32. Entire Agreement. The parties intend this Agreement, together with any attachments or Riders (collectively the "Agreement") to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions of sale for all equipment and services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an Authorized Representative of Company.

33. Severability. If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

34. Legal Fees. Company shall be entitled to recover from the customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this Agreement.

35. License Information (Security System Customers): AL Alabama Electronic Security Board of Licensure 7956 Vaughn Road, Pmb 392, Montgomery, Alabama 36116 (334) 264-9388; AR Regulated by: Arkansas Board of Private Investigators And Private Security Agencies, #1 State Police Plaza Drive, Little Rock 72209 (501)618-8600; CA Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act: NY Licensed by N.Y.S. Department of the State: TX Texas Commission on Private Security, 5805 N. Lamar Blvd., Austin, 78752-4422, 512-424-7710. License numbers available at www.jci.com or contact your local Johnson Controls office.

IMPORTANT NOTICE TO CUSTOMER

In accepting this Proposal, Customer agrees to the terms and conditions contained herein including those on the following pages of this Agreement and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that the Customer may issue. Any changes in the system requested by the Customer after the execution of this Agreement shall be paid for by the Customer and such changes shall be authorized in writing. **ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS ON THE FOLLOWING PAGES. This proposal shall be void if not accepted in writing within thirty (30) days from the date of the Proposal.**

<p>Offered By: Johnson Controls Fire Protection LP License#: 2605 FERNBROOK LANE NORTH SUITE T PLYMOUTH, MN 55447 Telephone: (763) 585 5000</p> <p>Representative: <u>Matthew Davis</u></p> <p>Email: <u>MatDavis@SimplexGrinnell.com</u></p>	<p>Accepted By: (Customer)</p> <p>Company: _____</p> <p>Address: _____</p> <p>Signature: _____</p> <p>Title: _____</p> <p>P.O.#: _____ Date: _____</p>
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Agenda Item VI.D.
Dec. 13, 2018

TO: Members, Board of Education
Cindy Amoroso, Superintendent

FROM: Dave Watkins, Assistant Superintendent

DATE: Dec. 13, 2018

RE: Approve 2020-21 and 2021-22 School Calendars

RECOMMENDATION: That the Board of Education approves the 2020-21 and 2021-22 school calendars.



ONE91
Burnsville · Eagan · Savage



Calendar Parameters
2020-2022
School Board Report

456

Future Ready. Community Strong.

Calendar Development Process

- Met with Human Resources Director
- Met with Systems Improvement and Student Achievement Directors to identify initial needs
- Met with site leader representatives
- Met with Assistant Superintendent
- Multiple options drafted with Burnville Education Association president
- Met with Superintendent
- Revised and finalized recommendation developed based on the above meetings

Required Calendar Parameters



- ❑ Four workshop days prior to first day
- ❑ One end-of-year professional day after the last student day;
- ❑ Must start after Labor Day
- ❑ Minimum of four K-12 Conference days; Two fall, Two spring

**Per Policy 602:
Organization of
School Calendar**

Required Calendar Parameters



Per Policy 602: Organization of School Calendar

Non Student Days:

- Labor Day
- Two days in October during the annual convention for Education Minnesota
- Thanksgiving and the Friday after Thanksgiving
- Martin Luther King, Jr., Day
- Memorial Day
- A winter break of at least seven days (excluding weekends) will be scheduled.

Required Calendar Parameters



Per Policy 602: Organization of School Calendar and 191 Contracts

- 170 Student Days
- 184 Teacher work days
- 187 Days for new teachers
 - 3 Additional days prior to workshop
- Five non-student days for PD and prep
 - One must be after 1st semester
 - 4 hours minimum must be placed in preparation for fall conferences
 - 4 hours minimum must be placed in preparation for spring conferences
 - Two TBD

Required Calendar Parameters



Per 191 Contracts

Parent Teacher Conference Days:

- One of the three days of conference week shall be a 12-hour day.
- One of the three days of the conference week shall be a regular 8-hour work day.
- One of the three days of the conference week shall be a 3 3/4 hour work day.
- Within the two week window and prior to the three days of parent conferences, four (4) hours shall be provided for teacher preparation.

Preferred Calendar Parameters



- ❑ Balanced semesters
- ❑ Longer 1st and 4th quarters for testing
- ❑ Non-student days as preK-12+
- ❑ Last student day is Thursday of graduation week
- ❑ Graduation on Friday

**Per Calendar
Development
Process**

Calendar Parameters 2020-2022

2020-2021 Calendar

463

July 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September 2020						
Su	M	Tu	W	Th	F	Sa
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5	6	7	8	9	10	11
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19	20	21	22	23	24	25
26	27	28	29	30		

November 2020						
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29	30					

January 2021						
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

March 2021						
Su	M	Tu	W	Th	F	Sa
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6	7	8	9	10	11	12
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20	21	22	23	24	25	26
27	28	29	30	31		

May 2021						
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2020						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

October 2020						
Su	M	Tu	W	Th	F	Sa
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

December 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2021						
Su	M	Tu	W	Th	F	Sa
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2	3	4	5	6	7	8
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30	31					

April 2021						
Su	M	Tu	W	Th	F	Sa
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2021						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST

- 25-27 New Teacher Workshop (No Students)
- 31 Professional Day (No Students)

SEPTEMBER

- 1-3 Professional Day (No Students)
- 7 Labor Day (No Staff/No Students)
- 8 First Day of School (Grades 1-12)
- 10 First Day of School for Kindergarten

OCTOBER

- 15-16 Minnesota Educator Academy (No Staff/No Students)
- 29-30 Parent-Teacher Conferences & Teacher Prep (No Students)

NOVEMBER

- 2 Parent-Teacher Conferences (No Students)
- 3 Professional Day/Election Day (No Students)
- 26-27 Fall Break (No Staff/No Students)

DECEMBER

- 23-31 Winter Break (No Staff/No Students)

JANUARY

- 1 New Year's Day (No Staff/No Students)
- 18 MLK, Jr. Day (No Staff/No Students)
- 22 Last Day of 1st Semester
- 25 Professional Day (No Students)
- 26 First Day of 2nd Semester

FEBRUARY

- 24-26 Parent-Teacher Conferences & Teacher Prep (No Students)

MARCH

- 29-31 Spring Break (No Staff/No Students)

APRIL

- 1-2 Spring Break Cont'd. (No Staff/No Students)
- 26 Professional Day (No Students)

MAY

- 31 Memorial Day (No Staff/No Students)

JUNE

- 10 Last Day of School
- 11 Graduation & Professional Day (No Students)

Total School Days.....170

Total Teacher Work Days.....184

2020-2021 Calendar:

Quarter 1
September 8 - November 13
43 days

Quarter 2
November 16 - January 22
39 days

Semester 1
September 8 - January 22
82 days

Quarter 3
January 26 - March 26
41 days

Quarter 4
April 5 - June 10
47 days

Semester 2
January 26 - June 10
88 days

ISD 191 Burnsville-Eagan-Savage Schools
2020 - 2021 School Year Calendar

July 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2020						
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23	24	25	26	27	28	29
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September 2020						
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27	28	29	30			

October 2020						
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
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29	30					

December 2020						
Su	M	Tu	W	Th	F	Sa
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27	28	29	30	31		

January 2021						
Su	M	Tu	W	Th	F	Sa
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021						
Su	M	Tu	W	Th	F	Sa
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7	8	9	10	11	12	13
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21	22	23	24	25	26	27
28						

March 2021						
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28	29	30	31			

April 2021						
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4	5	6	7	8	9	10
11	12	13	14	15	16	17
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25	26	27	28	29	30	

May 2021						
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30	31					

June 2021						
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST

25-27 New Teacher Workshop (No Students)
31 Professional Day (No Students)

SEPTEMBER

1-3 Professional Day (No Students)
7 Labor Day (No Staff/No Students)
8 First Day of School (Grades 1-12)
10 First Day of School for Kindergarten

OCTOBER

15-16 Minnesota Educator Academy (No Staff/No Students)
29-30 Parent-Teacher Conferences & Teacher Prep (No Students)

NOVEMBER

2 Parent-Teacher Conferences (No Students)
3 Professional Day/Election Day (No Students)
26-27 Fall Break (No Staff/No Students)

DECEMBER

23-31 Winter Break (No Staff/No Students)

JANUARY

1 New Year's Day (No Staff/No Students)
18 MLK, Jr. Day (No Staff/No Students)
22 Last Day of 1st Semester
25 Professional Day (No Students)
26 First Day of 2nd Semester

FEBRUARY

24-26 Parent-Teacher Conferences & Teacher Prep (No Students)

MARCH

29-31 Spring Break (No Staff/No Students)

APRIL

1-2 Spring Break Cont'd. (No Staff/No Students)
26 Professional Day (No Students)

MAY

31 Memorial Day (No Staff/No Students)

JUNE

10 Last Day of School
11 Graduation & Professional Day (No Students)

Total School Days.....170

Total Teacher Work Days.....184

2020-2021 Calendar:

Quarter 1
September 8 - November 13
43 days

Quarter 2
November 16 - January 22
39 days

Semester 1
September 8 - January 22
82 days

Quarter 3
January 26 - March 26
41 days

Quarter 4
April 5 - June 10
47 days

Semester 2
January 26 - June 10
88 days

Color Key:

No School for All Students
New Teacher Workshop (No Students)
Professional Day (No Students)
Parent-Teacher Conferences & Teacher Prep (No Students)
Holiday (No Staff/No Students)
First & Last Day of School
Graduation



Future Ready. Community Strong.

2020-2021 Calendar

- ❑ Moved fall conferences and a professional development day to align with election day.
 - ❑ Allows students time before the end of the quarter to make adjustments before grading window closes for first quarter
 - ❑ Removes students from the building on election day

- ❑ Moved spring conferences to late February
 - ❑ Allows students time before the end of the quarter to make adjustments before grading window closes for third quarter

Calendar Parameters 2020-2022

2021-2022 Calendar

466

July 2021						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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September 2021						
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November 2021						
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January 2022						
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30	31					

March 2022						
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May 2022						
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August 2021						
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29	30	31				

October 2021						
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17	18	19	20	21	22	23
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31						

December 2021						
Su	M	Tu	W	Th	F	Sa
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26	27	28	29	30	31	

February 2022						
Su	M	Tu	W	Th	F	Sa
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19	20	21	22	23	24	25
26	27	28				

April 2022						
Su	M	Tu	W	Th	F	Sa
					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

June 2022						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

JULY

5 Independence Day observed (Buildings closed)

AUGUST

24-26 New Teacher Workshop (No Students)

30-31 Professional Day (No Students)

SEPTEMBER

1-2 Professional Day (No Students)

6 Labor Day (No Staff/No Students)

7 First Day of School (Grades 1-12)

9 First Day of School for Kindergarten

OCTOBER

4 Professional Day (No Students)

21-22 Minnesota Educator Academy
(No Staff/No Students)

NOVEMBER

1-3 Parent-Teacher Conferences & Teacher Prep
(No Students)

25-26 Fall Break (No Staff/No Students)

DECEMBER

23-31 Winter Break (No Staff/No Students)

JANUARY

17 MLK, Jr. Day (No Staff/No Students)

21 Last Day of 1st Semester

24 Professional Day (No Students)

25 First Day of 2nd Semester

February

23-25 Parent-Teacher Conferences & Teacher
(No Students)

MARCH

28-31 Spring Break (No Staff/No Students)

APRIL

1 Spring Break Cont'd. (No Staff/No Students)

25 Professional Day (No Students)

MAY

27 No School (No Staff/No Students)

31 Memorial Day (No Staff/No Students)

JUNE

9 Last Day of School

10 Graduation & Professional Day (No Students)

2021-2022 Calendar:

Quarter 1

September 7 - November 12
43 days

Quarter 2

November 15 - January 21
40 days

Semester 1

September 7 - January 21
83 days

Quarter 3

January 25 - March 25
41 days

Quarter 4

April 4 - June 9
46 days

Semester 2

January 25 - June 9
87 days

**ISD 191 Burnsville-Eagan-Savage Schools
2021 - 2022 School Year Calendar**

July 2021						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2021						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JULY

5 Independence Day observed (Buildings closed)

AUGUST

24-26 New Teacher Workshop (No Students)

30-31 Professional Day (No Students)

SEPTEMBER

1-2 Professional Day (No Students)

6 Labor Day (No Staff/No Students)

7 First Day of School (Grades 1-12)

9 First Day of School for Kindergarten

OCTOBER

4 Professional Day (No Students)

21-22 Minnesota Educator Academy
(No Staff/No Students)

NOVEMBER

1-3 Parent-Teacher Conferences & Teacher Prep
(No Students)

25-26 Fall Break (No Staff/No Students)

DECEMBER

23-31 Winter Break (No Staff/No Students)

JANUARY

17 MLK, Jr. Day (No Staff/No Students)

21 Last Day of 1st Semester

24 Professional Day (No Students)

25 First Day of 2nd Semester

February

23-25 Parent-Teacher Conferences & Teacher
(No Students)

MARCH

28-31 Spring Break (No Staff/No Students)

APRIL

1 Spring Break Cont'd. (No Staff/No Students)

25 Professional Day (No Students)

MAY

27 No School (No Staff/No Students)

31 Memorial Day (No Staff/No Students)

JUNE

9 Last Day of School

10 Graduation & Professional Day (No Students)

2021-2022 Calendar:

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Quarter 2

November 15 - January 21
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Semester 1

September 7 - January 21
83 days

Quarter 3

January 25 - March 25
41 days

Quarter 4

April 4 - June 9
46 days

Semester 2

January 25 - June 9
87 days

September 2021						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November 2021						
Su	M	Tu	W	Th	F	Sa
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December 2021						
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January 2022						
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February 2022						
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March 2022						
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April 2022						
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May 2022						
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29	30	31				

June 2022						
Su	M	Tu	W	Th	F	Sa
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26	27	28	29	30		

Color Key:

No School for All Students
New Teacher Workshop (No Students)
Professional Day (No Students)
Parent-Teacher Conferences & Teacher Prep (No Students)
Holiday (No Staff/No Students)
First & Last Day of School
Graduation

Total School Days.....170

Total Teacher Work Days.....184



Future Ready. Community Strong.

2021-2022 Calendar

- ❑ Moved fall conferences to align with election day.
 - ❑ Allows students time before the end of the quarter to make adjustments before grading window closes for first quarter
 - ❑ Removes students from the building on election day

- ❑ Moved spring conferences to late February
 - ❑ Allows students time before the end of the quarter to make adjustments before grading window closes for third quarter



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**Agenda VI.D.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Lisa Rider, Executive Director of Business Services

Date: November 27, 2018

Re: First reading of changes to Policy 509

Recommendation: Approve, on first reading basis, changes to Policy 509: *Enrollment of Nonresident Students.*

The policy changes were suggested by MSBA and reviewed by administration and the Policy Review Committee on November 27.

Adopted: 04/23/2015
Reviewed: ~~8/24/2017~~12/13/2018
Revised: ~~9/14/2017~~MSBA 2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 509

509 ENROLLMENT OF NONRESIDENT STUDENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

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

B. Standards that may be used for rejection of application. In addition to the provisions of Paragraph II.A., the school district may refuse to allow a pupil who is expelled under Minn. Stat. § 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instruments, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, with the exception of a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;

3. selling or soliciting the sale of a controlled substance while at school or a school function; or
 4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.
- C. Standards that may not be used for rejection of application. The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:
1. previous academic achievement of a student;
 2. athletic or extracurricular ability of a student;
 3. disabling conditions of a student;
 4. a student's proficiency in the English language;
 5. the student's district of residence except where the district of residence is directly included in an enrollment options strategy included in an approved achievement and integration program; or
 6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in Section F. of this policy.
- D. Application. The student and parent or guardian must complete and submit a School District Enrollment Options Program application developed by the Minnesota Department of Education ~~(that enrollment form follows this policy).~~ and available on their website (education.mn.gov). Go to "Students and Families," then, under "School Choice," select "Open Enrollment." The form is entitled, "General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education."
- E. Lotteries. If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. ~~Siblings of currently enrolled students, applications related to an approved integration and achievement plan, and children of the school district's staff must receive priority in the lottery. The district must give priority to enrolling siblings of currently enrolled students, students whose applications are related to an approved integration and achievement plan, children of the school district's staff, and students residing in that part of a municipality (a statutory or home rule charter city or town) where:~~
1. the student's resident district does not operate a school building;
 2. the municipality is located partially or fully within the boundaries of at

509-3 least five school districts;

3. the nonresident district in which the student seeks to enroll operates one or more school buildings within the municipality; and
3. no other nonresident, independent, special, or common school district operates a school building within the municipality.

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

F. Exclusion

1. Administrator's initial determination. If a school district administrator- or the administrator designee knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator or the administrator designee will transmit the application to the superintendent with a recommendation of whether exclusion proceedings should be initiated.
2. Superintendent's review. The superintendent or the superintendent's designee may make further inquiries. If the superintendent or designee determines that the applicant should be admitted, he or she will notify the applicant and the school board chair. If the superintendent or designee determines that the applicant should be excluded, the superintendent or designee will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, other than as set forth in II.B., the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

G. Termination of Enrollment

1. The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minn. Stat. § 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy under Minn. Ch. 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under

Minn. Stat. § 120A.22, Subd. 8.

2. The school district may also terminate the enrollment of a nonresident student over 17 years of age if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8.
 3. A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.
- H. Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required.

Legal References: Minn. Stat. § 120A.22, Subd. 3(e) (Residency Determined)
Minn. Stat. § 120A.22, Subd. 8 (Withdrawal from School)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)
Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)
Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005 WL 3111963 (Minn. Ct. App. 2005) (unpublished)

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 517 (Student Recruiting)
Burnsville-Eagan-Savage School District Regulation 509
MSBA Service Manual, Chapter 5, Various Educational Programs



**Agenda VI.E.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Lisa Rider, Executive Director of Business Services

Date: November 27, 2018

Re: First reading of new Policy 905

Recommendation: Approve, on a first reading basis, new Policy 905: *Advertising*.

The new policy was reviewed by administration and the Policy Review Committee on November 27.

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services

Adopted: _____
Reviewed: 12/13/2018_
Revised: _____
Rescinds: _____

905 ADVERTISING

I. PURPOSE

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services.

II. GENERAL STATEMENT OF POLICY

The school district's policy is that the name, facilities, staff, students, or any part of the school district shall not be used for advertising or promoting the interests of a commercial or nonprofit agency or organization except as set forth below.

III. DEFINITION

A. "Advertising" means the action of calling something to the attention of the public by paid announcements.

IV. ADVERTISING GUIDELINES

A. School publications, including publications such as programs and calendars, may accept and publish paid advertising provided they receive advance approval from the appropriate administrator. In no instance shall publications accept advertising or advertising images for alcohol, tobacco, drugs, drug paraphernalia, weapons, or obscene, pornographic, or illegal materials. Advertisements may be rejected by the school district if determined to be inconsistent with the educational objectives of the school district or inappropriate for inclusion in the publication. For example, advertisements may be rejected if determined to be false, misleading, or deceptive, or if they relate to an illegal activity or are in direct violation of other school district policies. The site administrator is responsible for screening all such advertising for appropriateness, including compliance with the school district policy prohibiting sexual, racial, and religious harassment.

B. The superintendent or designee may approve advertising in school district facilities or on school district property. Any approval will state precisely where such advertising may be placed. The restrictions listed in Section A above will apply. Advertising will not be allowed outside the specific area approved by the superintendent or designee. Specific advertising must be approved by the superintendent or designee.

C. No advertising which promotes competition especially as it relates to enrollment,

athletics and activities for the district will be allowed.

- D. Donations which include or carry advertisements must follow school district Policy 706 (Acceptance of Gifts).
- E. The school district or a school may acknowledge a donation it has received from an organization by displaying a “donated by,” “sponsored in part by,” or a similar by-line with the organization’s name and/or symbol on the item. Examples include activity programs or yearbooks.
- F. Nonprofit entities and organizations may be allowed to use the school district name, students, or facilities for purposes of advertising or promotion if the purpose is determined to be educational and prior approval is obtained from the superintendent or designee. Advertising will be limited to the specific event or purpose approved by the superintendent or designee.
- G. Contracts for computers or related equipment or services that require advertising to be disseminated to students will not be entered into or permitted unless done pursuant to and in accordance with state law.
- H. The inclusion of advertisements in school district publications, in school district facilities, or on school district property does not constitute approval and/or endorsement of any product, service, organization, or activity. Approved advertisements will not imply or declare such approval or endorsement.

V. ACCOUNTING

Advertising revenues must be accounted for and reported in compliance with UFARS. A periodic report shall be made to the school board by the superintendent regarding the scope and amount of such revenues should they exceed \$10,000 annually.

Legal References: Minn. Stat. § 123B.93 (Advertising on School Buses)
Minn. Stat. § 125B.022 (Contracts for Computers or Related Equipment or Service)
Minn. Stat. § 173.08 (Excluded Road Advertising Devices)

Cross References: Burnsville-Eagan-Savage School District Policy 421 (Gifts to Employees and School Board Members)
Burnsville-Eagan-Savage School District Policy 702 (Accounting)
Burnsville-Eagan-Savage School District Policy Policy 706 (Acceptance of Gifts)



Future Ready. Community Strong.

**Agenda VI.F.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Stacey Sovine, Executive Director of Human Resources

Date: November 27, 2018

Re: First reading of changes to Policies 404, 413, 525, and 602

Recommendation: Approve, on a first reading basis, changes to Policies 404: *Employment Background Checks*, 413: *Harassment and Violence*, 525: *Violence Prevention*, and 602: *Organization of School Calendar and School Day*

The policy changes were suggested by MSBA and reviewed by administration and the Policy Review Committee on November 27.

Adopted: 3/2007
Reviewed: ~~1/11/2018~~12/13/2018
Revised: 1/25/2018—MSBA 2018 NS
Rescinds: GCDC

Burnsville-Eagan-Savage School District Policy 404

404 EMPLOYMENT BACKGROUND CHECKS

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment in the school district in order to promote the physical, social, and psychological well-being of its students. To that end, Independent School District 191 will seek a criminal history background check for applicants who receive an offer of employment with the school district and on all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other academic coaching services to the school district, regardless of whether any compensation is paid, or such other background checks as provided by this policy. The school district will also conduct criminal history background checks on all adults who provide after and during school academic assistance to students or who volunteer as chaperones for students on school-sponsored, overnight field trips. The school district may also elect to do background checks of other volunteers, independent contractors, and student employees in the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall require that applicants for school district positions who receive an offer of employment and all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other academic coaching services to the school district, regardless of whether any compensation is paid, submit to a criminal history background check. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district.
- B. The school district specifically reserves any and all rights it may have to conduct background checks regarding current employees, applicants, or service providers without the consent of such individuals.
- C. Adherence to this policy by the school district shall in no way limit the school district's right to require additional information, or to use procedures currently in place or other procedures to gain additional background information concerning employees, applicants, volunteers, service providers, independent contractors, and student employees.

III. PROCEDURES

- A. Normally an individual will not commence employment or provide services until the school district receives the results of the criminal history background check. The school district may conditionally hire an applicant or allow an individual to provide services pending completion of the background check, but shall notify the individual that the individual's employment or opportunity to provide services may be terminated based on the result of the background check. Background checks will be performed and must include a Minnesota Bureau of Criminal Apprehension (BCA) component. The agency shall conduct the background check by retrieving criminal history data as defined in Minn. Stat. § 13.87. The school district reserves the right to also have criminal history background checks conducted by other organizations or agencies.
- B. For an individual to be eligible for employment, to provide athletic coaching services or other academic coaching services, volunteer academic assistance, or chaperone services to the school district, except for an enrolled student volunteer, the individual must sign a criminal history consent form, which provides permission for the school district to conduct a criminal history background check, and provide a money order or check payable to either the BCA or to the school district, at the election of the school district, in an amount equal to the actual cost to the BCA and the school district of conducting the criminal history background check. The cost of the criminal history background check is the responsibility of the individual, unless the school district decides to pay the costs for a volunteer, an independent contractor, or a student employee. If the individual fails to complete the background check at the time the individual receives a job offer, or permission to provide services, the individual will be considered to have voluntarily withdrawn the application for employment or request to provide services.
- C. The school district, in its discretion, may elect not to request a criminal history background check on an individual who holds an initial entrance license issued by the ~~state board of teaching~~[Minnesota Professional Educator Licensing and Standards Board](#) or the commissioner of education within the 12 months preceding an offer of employment or permission to provide services.
- D. The school district may use the results of a criminal background check conducted at the request of another school hiring authority if:
1. the results of the criminal background check are on file with the other school hiring authority or otherwise accessible;
 2. the other school hiring authority conducted a criminal background check within the previous 12 months;
 3. the individual executes a written consent form giving the school district access to the results of the check; and
 4. there is no reason to believe that the individual has committed an act

subsequent to the check that would disqualify the individual for employment or provision of services.

- E. For all nonstate residents who are offered employment with or the opportunity to provide athletic coaching services or other academic coaching services to the school district, the school district shall request a criminal history background check on such individuals from the superintendent of the BCA and from the government agency performing the same function in the resident state or, if no government entity performs the same function in the resident state, from the Federal Bureau of Investigation. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district. Such individuals must provide an executed criminal history consent form.
- F. When required, individuals must provide fingerprints to assist in a criminal history background check. If the fingerprints provided by the individual are unusable, the individual will be required to submit another set of prints.
- G. Copies of this policy shall be available in the school district's employment office and will be distributed to applicants for employment and individuals who are offered the opportunity to provide athletic coaching services or other academic coaching services upon request. The need to submit to a criminal history background check may be included with the basic criteria for employment or provision of services in the position posting and position advertisements.
- H. The individual will be informed of the results of the criminal background check(s) to the extent required by law.
- I. If the criminal history background check precludes employment with, or provision of services to, the school district, the individual will be so advised.
- J. The school district may apply these procedures to other volunteers, independent contractors, student employees, student teachers, and administrative interns.
- K. At the beginning of each school year or when a student enrolls, the school district will notify parents and guardians about this policy and identify those positions subject to a background check and the extent of the school district's discretion in requiring a background check. The school district may include this notice in its student handbook, a school policy guide, or other similar communication. A form notice for this purpose is included with this policy.

IV. CRIMINAL HISTORY CONSENT FORM

A form to obtain consent for a criminal history background check can be obtained from the Human Resource Department.

Legal References: Minn. Stat. § 13.04, Subd. 4 (Inaccurate or Incomplete Data)
Minn. Stat. § 13.87, Subd. 1 (Criminal History Data)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. §§ 299C.60-299C.64 (Minnesota Child Protection Background
Check Act)
Minn. Stat. § 364.09(b) (Exception for School Districts)

Cross References:

Adopted: 03/94
Reviewed: 5/25/201712/13/2018
Revised: 8/11/2016MSBA 2018
Rescinds: JBA-ACA, ACA & ACA-R

Burnsville-Eagan-Savage School District Policy 413

413 HARASSMENT AND VIOLENCE

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, ~~gender identity~~, age, marital status, familial status, status with regard to public assistance, sexual orientation, ~~including gender identity or expression~~, or disability.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, ~~gender identity~~, age, marital status, familial status, status with regard to public assistance, sexual orientation, ~~including gender identity or expression~~, or disability. The school district prohibits any form of harassment or violence on the basis of race, color, creed, religion, national origin, sex, ~~gender identity~~, age, marital status, familial status, status with regard to public assistance, sexual orientation, ~~including gender identity or expression~~, or disability.
- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's race, color, creed, religion, national origin, sex, ~~gender identity~~, age, marital status, familial status, status with regard to public assistance, sexual orientation, ~~including gender identity or expression~~, or disability, as defined by this policy. (For purposes of this policy, school district personnel includes school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)
- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's race, color, creed, religion, national origin, sex, gender identity, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability.
- D. The school district will act to investigate all complaints, either formal or informal,

verbal or written, of harassment or violence based on a person's race, color, creed, religion, national origin, sex, gender identity, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability, and to discipline or take appropriate action against any student, teacher, administrator, or other school personnel who is found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
1. an act done with intent to cause fear in another of immediate bodily harm or death;
 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, ~~gender identity~~, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability when the conduct:
1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
 2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
 3. otherwise adversely affects an individual's employment or academic opportunities.
- C. "Immediately" means as soon as possible but in no event longer than 24 hours.
- D. Protected Classifications; Definitions
1. "Disability" means any condition or characteristic that renders a person a disabled person. A disabled person is any person who:
 - a. has a physical, sensory, or mental impairment which materially limits one or more major life activities;
 - b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.

2. “Familial status” means the condition of one or more minors being domiciled with:
 - a. their parent or parents or the minor’s legal guardian; or
 - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.
 3. “Marital status” means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
 4. “National origin” means the place of birth of an individual or of any of the individual’s lineal ancestors.
 5. “Sex” includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
 6. “Sexual orientation” means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one’s biological maleness or femaleness. “Sexual orientation” does not include a physical or sexual attachment to children by an adult.
 7. “Status with regard to public assistance” means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. “Remedial response” means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition
1. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or

condition, either explicitly or implicitly, of obtaining employment or an education; or

- b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
- c. that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.

2. Sexual harassment may include, but is not limited to:

- a. unwelcome verbal harassment or abuse;
- b. unwelcome pressure for sexual activity;
- c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of students(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;
- d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
- e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
- f. unwelcome behavior or words directed at an individual because of ~~gender~~ sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

- 1. Sexual violence is a physical act of aggression or force or the threat thereof which involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minn. Stat. § 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
- 2. Sexual violence may include, but is not limited to:
 - a. touching, patting, grabbing, or pinching another person's intimate parts, whether that person is of the same sex or the opposite sex;

- b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
- c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
- d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to, race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, ~~including gender identity or expression~~, or disability.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of race, color, creed, religion, national origin, sex, ~~gender identity~~, age, marital status, familial status, status with regard to public assistance, sexual orientation, ~~including gender identity or expression~~, or disability by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct which may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.
- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall

inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.

- E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- G. In the District. The school board hereby designates the executive director of human resources as the school district human rights officer(s) to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.
- H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
- I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, or work assignments, or educational or work environment.
- J. Use of formal reporting forms is not mandatory.
- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
- L. The school district will respect the privacy of the complainant(s), the individual(s)

against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.

- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

- A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation

of this policy requires a determination based on all the facts and surrounding circumstances.

- D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulation.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher,

administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minn. Stat. § 626.556 may be applicable.
- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.
- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, ~~and~~ resourcefulness and/or sexual abuse prevention.

- F. This policy shall be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. § 626.556 *et seq.* (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: Burnsville-Eagan-Savage Policy 102 (Equal Educational Opportunity)
Burnsville-Eagan-Savage Policy 401 (Equal Employment Opportunity)
Burnsville-Eagan-Savage Policy 402 (Disability Nondiscrimination Policy)
Burnsville-Eagan-Savage Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage Policy 406 (Public and Private Personnel Data)
Burnsville-Eagan-Savage Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Burnsville-Eagan-Savage Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
Burnsville-Eagan-Savage Policy 506 (Student Discipline)
Burnsville-Eagan-Savage Policy 514 (Bullying Prohibition Policy)
Burnsville-Eagan-Savage Policy 515 (Protection and Privacy of Pupil Records)
Burnsville-Eagan-Savage Policy 521 (Student Disability Nondiscrimination)
Burnsville-Eagan-Savage Policy 522 (Student Sex Nondiscrimination)
Burnsville-Eagan-Savage Policy 524 (Internet Acceptable Use and Safety Policy)
Burnsville-Eagan-Savage Policy 525 (Violence Prevention)
Burnsville-Eagan-Savage Policy 526 (Hazing Prohibition)
Burnsville-Eagan-Savage Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

Adopted: 10/22/2015
Reviewed: 8/24/201712/13/2018
Revised: 9/14/2017MSBA 2018
Rescinds:

Burnsville-Eagan-Savage School District Policy 525

525 VIOLENCE PREVENTION

I. PURPOSE

The purpose of this policy is to identify measures that the school district will take in an attempt to maintain a learning and working environment that is free from violent and disruptive behavior.

The school board is committed to promoting healthy human relationships and learning environments that are physically and psychologically safe for all members of the school community. It further believes that students are the first priority and they should be protected from physical or emotional harm during school activities and on school grounds, buses, or field trips while under school district supervision.

II. GENERAL STATEMENT OF POLICY

- A. The school district will enforce its weapons policy.
- B. The school district will act promptly in investigating all acts, or formal or informal complaints, of violence and take appropriate disciplinary action against any student or staff member who is found to have violated this policy or any related policy.
- C. The administration will periodically review discipline policies and procedures, prepare revisions if necessary, and submit them to the school board for review and adoption.
- D. The school district will implement violence prevention strategies to promote safe and secure learning environments, to diminish violence in our schools, and to aid in the protection of children whose health or welfare may be jeopardized through acts of violence.

III. IMPLEMENTATION OF POLICY

- A. The school board will review and approve policies to prevent and address violence in our schools. The superintendent or designee will develop procedures to effectively implement the school weapons and violence prevention policies. It shall be incumbent on all students and staff to observe all policies and report violations to the school administration.
- B. The school board and administration will inform staff and students annually of

policies and procedures related to violence prevention and weapons.

- C. The school district will act promptly to investigate all acts and formal and informal complaints of violence and take appropriate disciplinary action against any student or staff member who is found to have violated this policy or any related policy.
- D. The consequences set forth in the school weapons policy (Policy 501) will be imposed upon any student or nonstudent who possesses, uses or distributes a weapon when in a school location.
- E. The consequences set forth in the school hazing policy (Policy 526) will be imposed upon any student or staff member who commits an act against a student or staff member; or coerces a student or staff member into committing an act, that creates a substantial risk of harm to a person in order for the student or staff member to be initiated into or affiliated with an organization, or for any other purpose.
- F. Students who engage in assault or violent behavior will be removed from the classroom immediately and for a period of time deemed appropriate by the principal, in consultation with the teacher, pursuant to the student discipline policy (Policy 506).
- G. Students with disabilities may be expelled for behavior unrelated to their disabilities, subject to the procedural safeguards required by the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973, and the Pupil Fair Dismissal Act.
- H. Procedures will be developed for the referral of any person in violation of this policy or the weapons policy to the local law enforcement agency in accordance with Minn. Stat. § 121A.05.
- I. Students who wear objectionable emblems, signs, words, objects, or pictures on clothing communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership or that approves, advances, or provokes any form of religious, racial, or sexual harassment or violence against other individuals as defined in the harassment and violence policy (Policy 413) will be subject to the procedures set forth in the student dress and appearance policy (Policy 504). “Gang” as used in this policy means any ongoing organization, association, or group of three or more persons, whether formal or informal, having as one of its primary activities the commission of one or more criminal acts, which has an identifiable name or identifying sign or symbol, and whose members individually or collectively engage in or whose members engaged in a pattern of criminal gang activity. A “pattern of gang activity” means the commission, attempt to commit, conspiring to commit, or solicitation of two or more criminal acts, provided the criminal acts were committed on separate dates or by two or more persons who are members of or belong to the same criminal street gang.

- J. This policy is not intended to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing apparel on which such messages are stated. Such messages are acceptable as long as they are not lewd, vulgar, obscene, defamatory, profane, denote gang affiliation, advocate harassment or violence against others, are likely to disrupt the education process, or cause others to react in a violent or illegal manner (Policy 504).

IV. PREVENTION STRATEGIES

The school district will implement prevention strategies to promote safe and secure learning environments, to diminish violence in our schools, and to aid in the protection of children whose health or welfare may be jeopardized through acts of violence. Strategies will include but are not limited to:

- A. Maintain a district crisis management policy to address potential violent crisis situations in the district.
- B. Provide training in recognition, prevention, and safe responses to violence and development of a positive school climate.
- C. In-service training for personnel in aspects of reporting, visibility, and supervision as deterrents to violence.
- D. Promote student safety responsibility by encouraging the reporting of suspicious individuals and unusual activities on school grounds.
- E. In-service training for personnel and school board members by experts familiar with sexual abuse, domestic violence, and personal safety issues on the following: helping students identify violence in the family and the community so that students may learn to resolve conflicts in effective, nonviolent ways; responding to a disclosure of child sexual abuse in a supportive, appropriate manner; and/or complying with mandatory reporting requirements under the Maltreatment of Minors Reporting Act.
- F. Establish clear school rules that prevent and deter violence.
- ~~FG.~~ Develop cross-cultural awareness programs to unify students of all cultures and backgrounds, to develop mutual respect and understanding of shared experiences and values among students, and to promote the message of inclusion.
- ~~GH.~~ Develop a student photo or name identification system for quick identification of the student in case of emergency.
- ~~HI.~~ Develop a staff photo or name identification system using identification badges for quick identification of unauthorized people on campus.
- ~~IJ.~~ Require all visitors to check-in the main office upon their arrival and state their

business at the school. A visitor badge may be issued for easy identification that the visitor is authorized to be present in the school building.

- K. Develop curriculum on child sexual abuse prevention for students, including age appropriate instruction on recognizing sexual abuse and assault, boundary violations, and ways offenders groom or desensitize victims, as well as strategies to promote disclosure, reduce self-blame, and mobilize bystanders. The curriculum may be created in consultation with federal, state, and local agencies and community-based organizations, including the Child Information Gateway website maintained by the United States Department of Health and Human Services, to identify research-based tools, curricula, and programs to prevent child sexual abuse.
- L. Provide training to all school personnel on recognizing and preventing sexual abuse and sexual violence which may include training on mandatory reporting requirements provided on the Department of Education's website and reviewing the Code of Ethics for Minnesota Teachers.

V. STUDENT SUPPORT

- A. Students will have access to school-based student service professionals, when available, including counselors, nurses, social workers, and psychologists who are knowledgeable in methods to assist students with violence prevention and intervention.
- B. Students will be apprised of school board policies designed to protect their personal safety.
- C. Students will be provided with information as to school district and building rules regarding weapons and violence.
- D. Students will be informed of resources for violence prevention and proper reporting.

VI. PERSONNEL

- A. School district personnel shall comply with all policies related to violence prevention.
- B. School district personnel shall be knowledgeable of violence prevention policies and report any violation to school administration immediately. School district personnel will be informed annually as to school district and building rules regarding weapons and violence prevention.
- C. School district personnel or agents of the school district shall not engage in emotionally abusive acts including malicious shouting, ridicule, and/or threats or other forms of corporal punishment (Policy 507).

Legal References: Minn. Stat. § 13.43, Subd. 16 (School District or Charter School Disclosure of Violence or Inappropriate Sexual Contact)
Minn. Stat. § 120B.22 (Violence Prevention Education)
[Minn. Stat. § 120B.234 \(Child Sexual Abuse Prevention Education\)](#)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.05 (Policy to Refer Firearms Possessor)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 121A.64 (Notification)
Minn. Stat. § 121A.69 (Hazing Policy)
Minn. Stat. § 181.967, Subd. 5 (School District Disclosure of Violence or Inappropriate Sexual Contact)
18 U.S.C. § 921 (Definition of Firearm)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
Stephenson v. Davenport Cmty. Sch. Dist., 110 F.3d 1303 (8th Cir. 1997)
McIntire v. Bethel School, 804 F.Supp. 1415, 78 Educ. L.Rep. 828 (W.D. Okla. 1992)
Olesen v. Board of Educ. of Sch. Dist. No. 228, 676 F.Supp. 820, 44 Educ. L.Rep. 205 (N.D. Ill. 1987)

Cross References: Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
[Burnsville-Eagan-Savage School District Policy 422 \(Policies Incorporated by Reference\)](#)
Burnsville-Eagan-Savage School District Policy 501 (School Weapons Policy)
Burnsville-Eagan-Savage School District Policy 504 (Student Dress and Appearance)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 507 (Corporal Punishment)
Burnsville-Eagan-Savage School District Policy 514 (Bullying Prohibition Policy)
Burnsville-Eagan-Savage School District Policy 526 (Hazing Prohibition)
Burnsville-Eagan-Savage School District Policy 529 (Staff Notification of Violent Behavior by Students)

Adopted: 4/1991 *Burnsville-Eagan-Savage School District Policy 602*
Reviewed: ~~8/24/2017~~—12/13/2018
Revised: 9/14/2017—MSBA 2018 & SS
Rescinds: IC, ICA & ID

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to establish a timely process for determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

A. The school calendar shall be adopted annually by the school board. The calendar shall meet all provisions of Minnesota statutes pertaining to minimum number of minutes and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.

1. The superintendent or designee shall submit a calendar recommendation for the following school year to the school board no later than November of each year.
2. The school calendar will establish at least 170 student contact days and ~~184~~ the contractual work days for instructional staff.

B. The following dates are designated as non-classroom days: Labor Day, two days in October during the annual convention for Education Minnesota, Thanksgiving and the Friday after Thanksgiving, Martin Luther King, Jr., Day, and Memorial Day. A winter break of at least seven days (excluding weekends) will be scheduled.

C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

IV. SCHOOL DAY RESPONSIBILITY

A. The superintendent or designee shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules

shall be met.

- B. In developing the student day schedule, the superintendent or designee shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.
- C. The superintendent or designee shall establish a schedule for the school day that exceeds the minimum number of hours established in Minnesota statute by at least two instructional days to provide for possible emergency closings.
- D. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An “e-learning day” is a school day where a school offers full access to online instruction provided by students’ individual teachers due to inclement weather.
- B. A school district may designate up to five e-learning days in one school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.
- D. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.
- E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.
- G. On an e-learning day, each student’s teacher must be accessible both online and by telephone during normal school hours to assist students and parents.

Legal References: Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Days of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the

First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.11, Subd. 9 (Revenue for Results-Oriented Charter School)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)

Cross References: Burnsville-Eagan-Savage School District Policy 425 (Staff Development)



**Agenda VI.G.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Stacey Sovine, Executive Director of Human Resources

Date: November 27, 2018

Re: First reading of new Policy 722

Recommendation: Approve, on a first reading basis, new Policy 722: *Public Data Requests*.

The new policy was reviewed by administration and the Policy Review Committee on November 27.

Purpose of Policy: The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

Adopted: _____
Reviewed: 12/18/2018
Revised:
Rescinds

Burnsville-Eagan-Savage School District Policy 722

722 PUBLIC DATA REQUESTS

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13 (MGDPA), and Minn. Rules Parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Government Data

“Government data” means all recorded information that the school district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.

B. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

C. Public Data

“Public data” means all government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

D. Responsible Authority

“Responsible authority” means the individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

E. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the superintendent at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

1. A request for public data must include the following information:

- a. Date the request is made;
- b. A clear description of the data requested;
- c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
- d. Method to contact the requestor (such as phone number, address, or email address).

2. A requestor is not required to explain the reason for the data request.

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

B. The superintendent or designee will respond in writing to a data request at reasonable times and places as follows:

1. The superintendent or designee will identify if:

- a. The requested data does not exist; or

- b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.
- 2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
 - 3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
 - 4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.
 - 5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the superintendent at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.
 - 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).
- B. The superintendent or designee will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
 - 1. The estimated costs of preparing the summary data, if any; and
 - 2. The summary data requested; or
 - 3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 - 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. COSTS

A. Public Data

- 1. The school district will charge for copies or an electronic data file provided as follows:
 - a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.

- b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.
 - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
 - (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.
- c. 1,000 or fewer lines of electronic data will be charged at \$30.00. Each additional 500 lines of data will be charged at \$5.00.

2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

- 1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
- 2. The school district may assess costs associated with the preparation of summary data as follows:
 - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
 - b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Cross References: Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)

Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)



**Agenda VI.H.
December 13, 2018**

To: Board of Education, Members
Cindy Amoroso, Superintendent

From: Dr. Jenna Mitchler, Director of Curriculum, Instruction and Assessment

Date: November 27, 2018

Re: First reading of changes to Policy 606

Recommendation: Approve, on a first reading basis, changes to Policy 606: *Instructional Resources*.

The changes to Policy 606 were suggested by administration and reviewed at the Policy Review Committee on November 27.

Adopted: 5/1985
Reviewed: 3/24/2016
Revised: 3/2007, 4/14/2016
Rescinds: IIAA, IIAC, KLB, KLBA

Burnsville-Eagan-Savage School District Policy 606

606 INSTRUCTIONAL RESOURCES

I. PURPOSE

The purpose of this policy is to provide direction for selection of instructional resources.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of instructional resources is a vital component of the school district's curriculum.

III. RESPONSIBILITY OF SELECTION

- A. The school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of instructional resources. Accordingly, the school board delegates to the superintendent or designee the responsibility to direct the professional staff in selections that meet school board criteria.
- B. Selection of resources shall be consistent with the following criteria:
1. To consider the characteristics and philosophy of the ~~school and~~ community ~~and District~~ when selecting resources.
 2. ~~To select resources which will meet needs, find, use, reflect current research, and meet current standards of excellence.~~
 3. To provide resources that will enrich and support the curriculum, taking into consideration the varied interests, abilities, and maturity levels of the individuals served.
 4. To provide resources that will stimulate growth in ~~critical reading and thinking~~, factual knowledge, literary appreciation, aesthetic values and ethical standards.
 5. To provide a background of information which will enable individuals to make intelligent judgments in their daily lives.
 6. To ~~provide resources relative to controversial issues so that individuals~~

~~may develop informed opinions foster respect and appreciation for cultural diversity and varied opinion. and practice critical reading and thinking.~~

7. To provide resources representative of the many religious, ethnic, and cultural groups and their contributions to our American heritage.
 8. To place principle above personal opinion and reason above prejudice in the selection of resources of the highest quality in order to assure a comprehensive collection appropriate for the users.
 9. To anticipate and meet needs through awareness of subjects of current interest.
 10. To permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
 11. Do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
- C. The superintendent or designee shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of instructional resources by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF INSTRUCTIONAL RESOURCES

The superintendent or designee shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the instructional resource review and selection process.

V. RECONSIDERATION OF INSTRUCTIONAL RESOURCES

- A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain instructional resources.
- B. The superintendent or designee shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek

reconsideration of instructional resources.

- C. ~~The superintendent or designee shall present a procedure to the school board for review and approval regarding reconsideration of instructional resources. When approved by the school board, such procedure shall be an addendum to this policy.~~

VI. PROCEDURE FOR HANDLING QUESTIONED MATERIALS

- A. Each concern shall be directed to the building principal who will:
1. Treat each concerned person(s) request with confidentiality.
 2. Provide and explain School Board Policy 606.
 3. Inform concerned person(s) that his/her child is not required to be exposed to the questioned material. See Alternative Instruction Request Form.
 4. Try to resolve the questions of the concerned person(s) during the initial contact.
 5. Provide and explain use of the form "Statement of Concern About Educational Materials."
 6. Inform Assistant Superintendent or designee and appropriate staff member(s) when the above form is given to a concerned person.
 7. Retain identified materials for use or place them in the reserve section in the school collection until review process is completed.
- B. Upon receipt of the signed "Statement of Concern About Educational Materials" form, the principal will:
1. Meet with the concerned person(s) and appropriate staff to discuss the information on the completed form.
 2. Appoint a building committee to investigate the questioned materials. ~~The committee will have representation from the administration, teaching staff and citizens and use appropriate Culturally Proficient School Systems rubrics as a part of their investigation.~~
 3. Review the findings of the building committee.
 4. Inform the concerned person(s) and Assistant Superintendent or designee of the committee's findings in writing.
- C. If the concerned person(s) is not satisfied with the findings of the building committee, the principal will forward the concern to the Assistant Superintendent or designee who will:
1. Convene a Questioned Materials Committee. This committee shall consist of at least five (5) persons including:
 - a. Staff from grade and/or subject area
 - b. Building Principal
 - c. Assistant Superintendent or Designee

- d. Citizen(s)
 - 2. Review the findings of the Questioned Materials Committee referencing the Culturally Proficient School Systems rubrics.
 - 3. Inform the concerned person(s) of the Questioned Materials Committee's findings.
- D. If the concerned person(s) is not satisfied with the Questioned Materials Committee's findings and the Assistant Superintendent or designee decision, he/she may appeal to the School Board.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)
 Minn. Stat. § 120B.235 (American Heritage Education)
 Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
 Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)
 Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)
 Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)
Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8th Cir. 1982)

Cross References: Burnsville-Eagan-Savage School District Policy 603 (Curriculum Development)
 Burnsville-Eagan-Savage School District Policy 604 (Instructional Curriculum)



**Agenda VI.I.
December 13, 2018**

To: Board of Education, Members
From: Cindy Amoroso, Superintendent
Date: November 27, 2018
Re: First reading of changes to Policies 206, 504 and 506

Recommendation: Approve, on a first reading basis, changes to Policies 206: *Public Participation in School Board Meetings/Complaints About Persons at School Board Meetings and Data Privacy Considerations*, 504: *Student Dress and Appearance*, and 506: *Student Discipline*.

The policy changes were suggested by MSBA and/or administration and were reviewed at the Policy Review Committee on November 27.

Adopted: 11/2003
Reviewed: ~~10/26/2017~~12/13/2018
Revised: ~~11/16/2017~~10/18/2018 AA
Rescinds: BDDH

Burnsville-Eagan-Savage School District Policy 206

206 PUBLIC PARTICIPATION IN SCHOOL BOARD MEETINGS/COMPLAINTS ABOUT PERSONS AT SCHOOL BOARD MEETINGS AND DATA PRIVACY CONSIDERATIONS

I. PURPOSE

- A. The school board recognizes the value of participation by the public in deliberations and decisions on school district matters. At the same time, the school board recognizes the importance of conducting orderly and efficient proceedings, with opportunity for expression of all participants' respective views.
- B. The purpose of this policy is to provide procedures to assure open and orderly public discussion as well as to protect the due process and privacy rights of individuals under the law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school board is to encourage input and feedback by the public of subjects related to the management of the school district at school board meetings. The school board may adopt reasonable time, place, and manner restrictions on public expression in order to facilitate free discussion by all interested parties.
- B. The school board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students.
- C. The Board may hold public meetings where the public will not be invited to address the school board including regular business meetings, work sessions and board retreats. The public will still be entitled to notice of these meetings and will be allowed to attend these meetings, but the public will not necessarily be allotted time during the meeting to address the board.

III. DEFINITIONS

- A. "Personnel data" means government data on individuals maintained because the individual is or was an employee or applicant for employment. For purposes of this policy, "employee" includes a volunteer or an independent contractor.
- B. Personnel data on current and former employees that is "public" includes:

Name; employee identification number, which must not be the employee's social security number; actual gross salary; salary range; terms and conditions of

employment relationship; contract fees; actual gross pension; the value and nature of employer paid fringe benefits; the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary; bargaining unit; job title; job description; education and training background; previous work experience; date of first and last employment; the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action; the final disposition of any disciplinary action as defined in Minn. Stat. § 13.43, Subd. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the public body; the complete terms of any agreement settling any dispute arising out of the employment relationship, including a buyout agreement as defined in Minn. Stat. § 123B.143, Subd. 2, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money; work location; work telephone number; badge number; work-related continuing education; honors and awards received; and payroll time sheets or other comparable data that are only used to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

- C. Personnel data on current and former applicants for employment that is "public" includes:

Veteran status; relevant test scores; rank on eligible list; job history; education and training; and work availability. Names of applicants shall be private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the appointing authority to be finalists for a position in public employment. For purposes of this subdivision, "finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.

- D. "Educational data" means data maintained by the school district which relates to a student.
- E. "Student" means an individual currently or formerly enrolled or registered in the school district, or applicants for enrollment, or individuals who receive shared time services.
- F. Data about applicants for appointments to a public body, including a school board, collected by the school district as a result of the applicant's application for appointment to the public body are private data on individuals, except that the following are public: name; city of residence, except where the appointment has a residency requirement that requires the entire address to be public; education and training; employment history; volunteer work; awards and honors; prior government service; any data required to be provided or that is voluntarily provided in an application to a multimember agency pursuant to Minn. Stat. § 15.0597; and veteran status. Once an individual has been appointed to a public body, the following additional items of data are public: residential address; either

a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee; the first and last dates of service on the public body; the existence and status of any complaints or charges against an appointee; and, upon completion of an investigation of a complaint or charge against an appointee, the final investigative report unless access to the data would jeopardize an active investigation. Any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.

IV. RIGHTS TO PRIVACY

- A. School district employees have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing for teachers, pursuant to Minn. Stat. § 122A.40, Subd. 14 (Teachers Discharge Hearing);
 2. right to privacy of personnel data as provided by Minn. Stat. § 13.43 (Personnel Data);
 3. right to consideration by the school board of certain data treated as not public as provided in Minn. Stat. § 13D.05 (Not Public Data);
 4. right to a private hearing for licensed or nonlicensed head varsity coaches to discuss reasons for nonrenewal of a coaching contract pursuant to Minn. Stat. § 122A.33, Subd. 3.
- B. School district students have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing, Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing);
 2. right to privacy of educational data, Minn. Stat. § 13.32 (Educational Data); 20 U.S.C. § 1232g (FERPA);
 3. right to privacy of complaints as provided by child abuse reporting and discrimination laws, Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors) and Minn. Stat. Ch. 363A (Minnesota Human Rights Act).

V. THE PUBLIC'S OPPORTUNITY TO BE HEARD

- A. The school board will strive to give all members of the public of the school district an opportunity to be heard and to have complaints considered and evaluated, within the limits of the law and this policy and subject to reasonable time, place, and manner restrictions. Among the rights available to the public is

the right to access public data as provided by Minn. Stat. § 13.43, Subd. 2 (Public Data).

B. The school board provides three opportunities for public input:

1. Board Listening Sessions

The school board ~~or superintendent~~ may schedule a listening session prior to a regularly scheduled school board meeting during which time the public may make comments directly to the designated school board members or superintendent that deal with any topic related to the board's conduct of the schools. The school board, however, will not act at that day's/evening's regular meeting on any issue presented during the school board listening sessions if that issue was not previously published as an agenda item. A report summarizing the listening session will be given and distributed to board members via the consent agenda at a future meeting.

2. Public Hearings

Public hearings are required by law to be held concerning certain issues, including but not limited to, school closings (Minn. Stat. § 123B.51), truth in taxation (Minn. Stat. § 375.065) education district establishment (Minn. Stat. § 123A.15), and agreements for secondary education (Minn. Stat. § 123A.30). Additionally, other public hearings may be held by the school board on school district matters at the discretion of the school board.

3. Public Forums

The school board may schedule an open forum to create a venue in which the public can gather to become informed about a specific issue, ask questions, offer input, and/or engage in a public conversation.

VI. LISTENING SESSION PROTOCOL

A. Agenda Items

1. Members of the public who wish to ~~have present on~~ a subject discussed at a public school board listening session are encouraged to notify the superintendent's office in advance of the listening session. Each speaker should provide his or her name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed.

2. At the start, ~~or in advance (by notifying the district office at 952-707-2005)~~, of the listening session, any person wishing to speak will complete and submit a card with their name, address, name of group representing, if any, and topic.

3. The facilitating board member will recognize one speaker at a time, and will rule out of order other speakers who are not recognized. Only those speakers who have completed a card in section VI.A.2. of this policy shall be recognized to speak by the facilitating board member ~~will be allowed to speak~~. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
4. The school board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the school board. If a group or organization wishes to address the school board on a topic, the school board reserves the right to require designation of one or more representatives or spokespersons to speak on behalf of the group or organization.
5. Matters proposed for ~~placement on the agenda~~ presentation at a listening session which may involve data privacy concerns, which may involve preliminary allegations, or which may be potentially libelous or slanderous in nature shall not be considered in public, but shall be processed as determined by the school board in accordance with governing law.
6. The facilitating board member shall promptly rule out of order any discussion by any person, including school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.
7. Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
8. Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary in order to provide an orderly, efficient, and fair opportunity for those present to be heard.

B. Complaints

1. Routine complaints about a teacher or other employee should first be directed to that teacher or employee or to the employee's immediate supervisor.
2. If the complaint is against an employee relating to child abuse, discrimination, racial, religious, or sexual harassment, or other activities involving an intimidating atmosphere, the complaint should be directed to the employee's supervisor or other official as designated in the school district policy governing that kind of complaint. In the absence of a designated person, the matter should be referred to the superintendent.

3. Unresolved complaints from Paragraph 1. of this section or problems concerning the school district should be directed to the superintendent's office.
4. Complaints which are unresolved at the superintendent's level may be brought before the school board by notifying the school board in writing.

VII. PENALTIES FOR VIOLATION OF DATA PRIVACY

- A. The school district is liable for damages, costs and attorneys' fees, and, in the event of a willful violation, punitive damages for violation of state data privacy laws. (Minn. Stat. § 13.08, Subd. 1)
- B. A person who willfully violates data privacy or whose conduct constitutes the knowing unauthorized acquisition of not public data is guilty of a misdemeanor. (Minn. Stat. § 13.09)
- C. In the case of an employee, willful violation of the Minnesota data practices law, Chapter 13, and any rules adopted thereunder, including any action subject to a criminal penalty, constitutes just cause for suspension without pay or dismissal. (Minn. Stat. § 13.09)

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.43 (Personnel Data)
Minn. Stat. § 13.601, Subd. 3 (Applicants for Appointment)

Minn. Stat. § 13D.05 (Open Meeting Law)
Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing)
Minn. Stat. § 122A.33, Subd. 3 (Coaches; Opportunity to Respond)
Minn. Stat. § 122A.40, Subd. 14 (Teacher Discharge Hearing)
Minn. Stat. § 122A.44 (Contracting with Teachers)
Minn. Stat. § 123B.02, Subd. 14 (Employees; Contracts for Services)
Minn. Stat. § 123B.143, Subd. 2 (Disclose Past Buyouts or Contract is Void)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
Minn. Op. Atty. Gen. 852 (July 14, 2006)

Cross References: Burnsville-Eagan-Savage School District Policy 103 (Complaints-Students, Employees, Parents, Other Persons/
Burnsville-Eagan-Savage School District Policy 205 (Open Meetings and Closed Meetings)
Burnsville-Eagan-Savage School District Policy 207 (Public Hearings)

Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)

[Burnsville-Eagan-Savage School District Policy 422 \(Policies Incorporated by Reference\)](#)

Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

MSBA Service Manual, Chapter 13, School Law Bulletin “C” (Minnesota’s Open Meeting Law)

MSBA Service Manual, Chapter 13, School Law Bulletin “T” (School Records – Privacy – Access to Data)

[Board Listening Session Guidelines](#)

[Registration Card](#)

Listening Session Registration Card

Date _____ Time _____

Name _____

Street Address _____

City _____

Phone # _____ Email _____

Topic _____

Give this card to the superintendent if you wish to address the Board during the listening session.

Adopted: 9/24/2015

Burnsville-Eagan-Savage School District Policy 504

Reviewed: ~~4/12/2018~~12/13/2018

Revised: ~~4/26/2018~~ MSBA 2018

Rescinds:

504 STUDENT DRESS AND APPEARANCE

I. PURPOSE

The purpose of this policy is to enhance the education-learning environment of students by establishing expectations of dress and grooming that are related to educational goals and community standards.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to encourage students to be dressed appropriately for school activities and in keeping with community standards. This is a joint responsibility of the student and the student's parent(s) or guardian(s).
- B. Appropriate clothing includes, but is not limited to, the following:
 - 1. Clothing appropriate for the weather.
 - 2. Clothing that does not create a health or safety hazard.
 - 3. Clothing appropriate for the activity (i.e., physical education or the classroom).
- C. Inappropriate clothing includes, but is not limited to, the following:
 - 1. Tops that expose the midriff, cleavage, and other clothing such as shorts that expose undergarments.
 - 2. Clothing bearing a message that is lewd, vulgar, or obscene.
 - 3. Apparel promoting products or activities that are illegal for use by minors.
 - 4. Objectionable emblems, badges, symbols, signs, words, objects or pictures on clothing or jewelry (including sports apparel) communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group, evidences gang membership or affiliation, or approves, advances, or provokes any form of religious, racial, or sexual harassment and/or violence against other individuals as defined in Burnsville-Eagan-Savage School District Policy 413.
 - 5. Any apparel or footwear that would damage school property.

- D. ~~Headwear and outerwear~~Headgear, including hats or head coverings, are not allowed in the building except with the approval of the building principal (i.e., student undergoing chemotherapy, medical situations, student religious practice or belief).
- E. The intention of this policy is not to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing apparel on which such messages are stated. Such messages are acceptable as long as they are not lewd, vulgar, obscene, defamatory, profane, or do not advocate violence or harassment against others.

~~III.~~ DEFINITIONS

- A. ~~“Gang,” as defined in this policy, means any ongoing organization, association, or group of three or more persons, whether formal or informal, having as one of its primary activities the commission of one or more criminal acts, which has an identifiable name or identifying sign or symbol, and whose members individually or collectively engage in or whose members engaged in a pattern of criminal gang activity.~~
- B. ~~“Pattern of gang activity” means the commission, attempt to commit, conspiring to commit, or solicitation of two or more criminal acts, provided the criminal acts were committed on separate dates or by two or more persons who are members of or belong to the same criminal street gang.~~

~~III~~V, PROCEDURES

- A. When, in the judgment of the administration, a student’s appearance, grooming, or mode of dress interferes with or disrupts the educational process or school activities, or poses a threat to the health or safety of the student or others, the student will be directed to make modifications or will be sent home for the day. Parents/guardians will be notified.
- B. The administration may recommend a form of dress considered appropriate for a specific event and communicate the recommendation to students and parents/guardians.
- C. Likewise, an organized student group may recommend a form of dress for students considered appropriate for a specific event and make such recommendation to the administration for approval.

Legal References: U. S. Const., amend. I
Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
B.W.A. v. Farmington R-7 Sch. Dist., 554 F.3d 734 (8th Cir. 2009)
Lowry v. Watson Chapel Sch. Dist., 540 F.3d 752 (8th Cir. 2008)

Stephenson v. Davenport Cmty. Sch. Dist., 110 F.3d 1303 (8th Cir. 1997)
B.H. ex rel. Hawk v. Easton Area School Dist., 725 F.3d 293 (3rd Cir. 2013)
D.B. ex rel. Brogdon v. Lafon, 217 Fed.Appx. 518 (6th Cir. 2007)
Hardwick v. Heyward, 711 F.3d 426 (4th Cir. 2013)
Madrid v. Anthony, 510 F.Supp.2d 425 (S.D. Tex. 2007)
McIntire v. Bethel School, Indep. Sch. Dist. No. 3, 804 F.Supp. 1415 (W.D. Okla. 1992)
Hicks v. Halifax County Bd. of Educ., 93 F.Supp.2d 649 (E.D. N.C. 1999)
Olesen v. Bd. of Educ. of Sch. Dist. No. 228, 676 F.Supp. 820 (N.D. Ill. 1987)

Cross References: Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)

Adopted: 5/04
Reviewed: ~~4/12/2018~~12/13/2018
Revised: 3/23/2017MSBA 2018 & DW
Rescinds: JFC

Burnsville-Eagan-Savage School District Policy 506

506 STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that the school district's work toward its mission of providing an exemplary educational program to its students is not interrupted. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked to the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56.

In view of the foregoing and in accordance with Minn. Stat. § 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as

appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.
- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.
- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student or prevent bodily harm or death to another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice.

They are expected to cooperate with school authorities and to participate regarding the behavior of their children.

- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.

IV. STUDENT RIGHTS

All students have the right to an education and the right to learn.

V. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;

- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

VI. CODE OF STUDENT CONDUCT

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.
 - 1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
 - 2. The use of profanity or obscene language, or the possession of obscene materials;
 - 3. Gambling, including, but not limited to, playing a game of chance for stakes;
 - 4. Violation of the school district's Hazing Prohibition Policy;
 - 5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
 - 6. Violation of the school district's Student Attendance Policy;
 - 7. Opposition to authority using physical force or violence;

8. Using, possessing, or distributing tobacco, tobacco-related devices, e-electronic cigarettes, or tobacco paraphernalia, ~~or tobacco paraphernalia~~, in violation of the school district's Tobacco- and Smoke-Free Environment Policy.
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority,

cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;

21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. Use of devices or objects to cause distractions or facilitate cheating;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district's Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;

34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of electronic devices or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to~~toward~~ teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that is~~are~~ discriminatory, abusive, obscene, threatening, intimidating, ~~or that degrades~~ degrading to other people, or threatening to damage school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
4445. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
4546. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of

the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

VII. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;

- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Expulsion under the Pupil Fair Dismissal Act;
- S. Exclusion under the Pupil Fair Dismissal Act; and/or
- T. Other disciplinary action as deemed appropriate by the school district.

VIII. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and governance of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as outlined in the Student/Parent Handbook.. “Removal from class” and “removal” mean any actions taken by an authorized school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher’s ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
4. Other conduct, which in the discretion of the teacher or administration requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

~~B.~~ ~~B.~~—Prior to removing the student from the classroom, a teacher must employ response strategies, including a restatement of expectations (warning) so that the

student understands that continual disruption might lead to removal from class. When the student's behavior is extreme or unsafe, an immediate removal may be warranted.

C. Within 24 hours of the removal, the teacher who removed the student must make a good faith effort to inform the student's parent or guardian by phone or in person that the student was removed from class. A good faith effort should include, as appropriate and/or necessary, multiple attempts to contact the parent and/or guardian using a variety of communication tools including, but not limited to phone calls, email, text messages, home visits, or other contacts. Efforts should be made to use the parent's or guardian's preferred method of communication, if known. The teacher must also submit a concise, objective written explanation of the basis for the removal, using the appropriate district approved behavior documentation system.

D. After the teacher has removed the student from class the teacher must notify the principal or designee in the appropriate district approved behavior documentation system of:

1. A record of teacher interventions and parent or guardian contacts,
2. The basis for the removal,
3. The interventions approved and other steps considered or taken to avoid the need for removal.

E. When a teacher removes a student from class, the principal or designee shall follow up with teacher, student, and parent or guardian regarding next steps as it relates to the student code of conduct and the building student support plan.

~~B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.~~

IX. DISMISSAL

A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to provide alternative educational services before dismissal proceedings, except where it

appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy;
2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. Suspension Procedures

1. “Suspension” means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. If a student’s total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student’s parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian’s expense. The purpose of this meeting is to attempt to determine the pupil’s need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.
3. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their

student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.

4. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th) consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.
5. The school administration shall implement alternative educational services when the suspension exceeds five (5) days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minn. Stat. § 123A.05 selected to allow the pupil to progress toward meeting graduation standards under Minn. Stat. § 120B.02, although in a different setting.
6. The school administration shall not suspend a student from school without an informal administrative conference with the student. Effort will be made to include parent or guardian in the administrative conference. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.

7. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, petition the juvenile court that the student is in need of services under Minn. Stat. Ch. 260C.
8. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference.
9. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
10. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
11. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) days.

D. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.

5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56; describe alternative educational services accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE).
6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district

records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.

13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of Education (Commissioner) of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minn. Stat. § 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender,

race, and special education status. The dismissal report must include state student identification numbers of affected students.

21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

X. ADMISSION OR READMISSION PLAN

A school administrator shall prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan may include measures to improve the student's behavior, including completing a character education program consistent with Minn. Stat. § 120B.232, Subd. 1, and require parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XI. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

XII. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13.

XIII. STUDENTS WITH DISABILITIES

- A. Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.
- B. Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was
 1. caused by or had a direct and substantial relationship to the child's disability and
 2. whether the child's conduct was a direct result of a failure to implement the child's IEP.

- C. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise.
- D. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.
- E. School personnel may order a change in the placement of a student with a disability for the same amount of time that a student without a disability would be subject to discipline, but not to exceed 45 school days, if a student with a disability:

1. carries or possesses a weapon; or
2. knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance; or
3. inflicts serious bodily harm upon another person;

while on school transportation, at school, on school premises, or at a school function.

The IEP team must include services and modifications designed to address the misbehavior which led to the placement in an interim alternative educational setting, expulsion, or exclusion, and modifications designed to address the behavior that gave rise to the 45-day placement.

- F. When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XIV. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minn. Stat. § 124D.03) or Enrollment in Nonresident District (Minn. Stat. § 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minn. Stat. Ch. 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the

age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XV. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy through the Independent School District 191 Student/Parent Handbook or in such a manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XVI. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Reasonable Force)
Minn. Stat. §§ 121A.60-121A.61 (Removal From Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (Area Learning Center Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (Enrollment in Nonresident District)
Minn. Stat. Ch.125A (Students With Disabilities)
Minn. Stat. § 152.22 (Medical Cannabis; Definitions)
Minn. Stat. § 152.23 (Medical Cannabis; Limitations)

Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Court Act)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)

Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
Burnsville-Eagan-Savage School District Policy 419 (Tobacco Free Environment)
Burnsville-Eagan-Savage School District Policy 501 (School Weapons)
Burnsville-Eagan-Savage School District Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
Burnsville-Eagan-Savage School District Policy 503 (Student Attendance)
Burnsville-Eagan-Savage School District Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
Burnsville-Eagan-Savage School District Policy 514 (Bullying Prohibition Policy)
Burnsville-Eagan-Savage School District Policy 524 (Internet Acceptable Use and Safety Policy)
Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)
Burnsville-Eagan-Savage School District Policy 526 (Hazing Prohibition)
Burnsville-Eagan-Savage School District Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
Burnsville-Eagan-Savage School District Policy 610 (Field Trips)
Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)
Burnsville-Eagan-Savage School District Policy 711 (Video Recording on School Buses)
Burnsville-Eagan-Savage School District Policy 712 (Video Surveillance Other Than on Buses)