



**Future Ready. Community Strong.**

## **Regular Meeting Agenda**

Diamondhead Education Center  
200 W. Burnsville Parkway  
Burnsville, MN, 55337  
February 21, 2019  
6:30 PM

5:45 PM Board Listening Session with Directors Eric Miller and Scott Hume

- I. Call to Order
  - A. Welcome
  - B. Pledge of Allegiance
- II. Approval of Agenda
- III. Information
  - A. Report on Culturally Proficient School System (CPSS) and Speak up Event 3  
Presenter: Dr. Jenna Mitchler, Director of Curriculum, Instruction and Assessment, and Dave Helke, Pricncipal
  - B. Report on Indian Education Program Plan (IEPP) 18  
Presenter: Dr. Jenna Mitchler, Director of Curriculum, Instruction and Assessment, and Dominic Good Buffalo, Cultural Liaison
  - C. Report on Superintendent Search 29  
Presenter: DeeDee Carrier, Director
  - D. Report from Student Representative 30
  - E. Report from Superintendent 31
  - F. Report from Board Members 32
- IV. 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 33
    - 2. Approve Personnel Recommendations 38
    - 3. Adopt a Resolution to Accept Donations 39
    - 4. Report on Listening Session 41
    - 5. Approve Scheduling a Board Workshop on April 3, 2019, from 6:00-8:00 p.m. 42
    - 6. Appointment of Auditor 43

7. Accept the 2018-2019 American Indian Parent Advisory Committee Resolution	63
B. New Business	
1. Approve the Application for Initial Approval of an Extended Field Trip to Puerto Rico February 28-March 4, 2020 Presenter: Martha Schmidt, Vocal Teacher	67
V. Adjourn to a Workshop on FY20 Budget Adjustment Dialogue Presenter: Abigail Alt, Board Chair	68



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**Agenda III.A.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Dr. Jenna Mitchler, director of curriculum, instruction and assessment,  
and Dave Helke, principal

**Date:** February 14, 2019

**Re:** Report on Culturally Proficient School System (CPSS) and Speak up Event

Receive a report on Culturally Proficient School System (CPSS) and Speak up event from Dr. Jenna Mitchler, director of curriculum, instruction and assessment, and Dave Helke, principal.



**One91**  
Burnsville · Eagan · Savage



# One91's Culturally Proficient School System (CPSS) and Speak Up Event - Report

February 21st, 2019

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# Presentation Purpose

- Provide an update of One91's Culturally Proficient School System (CPSS) Work in 2018-19
- Share a report on the recent Burnsville High School (BHS) Speak Up event



- Stage 1 - Desired Results
  - SY 2014-15 and SY 2015-16
- Stage 2 - Key Indicators of Progress
  - Summer 2016, SY 2016-17 & SY 2017-18
- Stage 3 - Action Steps
  - SY 2018-19 through SY 2021-22



## Stage 3: Action Steps

1. Determine action steps
2. Prioritize action steps into projects
3. Designate a leader and team for each project
4. Articulate goals, timeline, stakeholders, outcomes
5. Execute
6. Measure progress

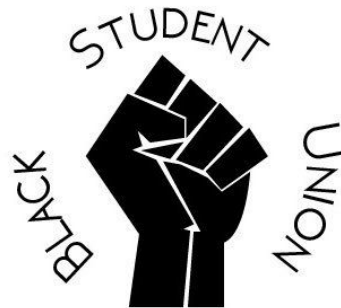
CPSS

## Overview of Projects

- ✓ Develop and implement **targeted training** for district-wide departments and leadership teams
- ∞ ✓ Develop and implement explicit and embedded **professional development** for all building-based staff
- ✓ Plan to **embed CPSS** into current work
- ✓ Ensure CPSS essential **elements are visible** in all buildings
- ✓ In addition to **proactively strengthening equity in access** across our system, create a plan to navigate isolated times of more challenging growth.

# Engaging School Community in Conversation

Hosted by Burnsville High School

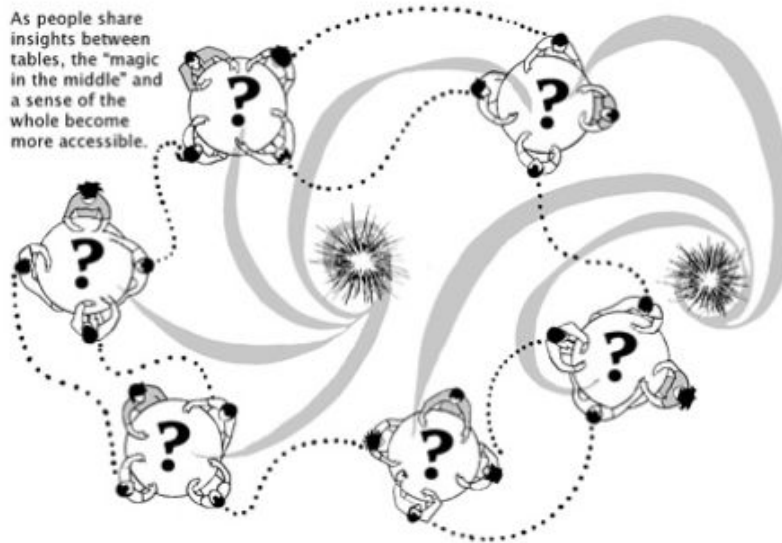


Supported by

- Rob Mestas
- Dario Otero and Paula Forbes
- Seema Pothini
- Many BHS & ISD One91 staff

# Engaging School Community in Conversation

## World Cafe - The Protocol



- The knowledge and wisdom we need is present and accessible.
- Collective insight evolves from honouring unique contributions; connecting ideas; listening into the middle; noticing deeper themes and questions.
- The intelligence emerges as the system connects to itself in diverse and creative ways.

# Engaging School Community in Conversation

## World Cafe - The Questions

1. What is your personal vision of a High School where everyone is respected and honored for who they are?
2. What are the challenges we face regarding race and racism at our school and how might we work together to address it? What help do we need? What do we need to change to make this happen?
3. What is the first and most important action that should be taken to improve respect at our school and how can each one of us help to make this happen?

# Engaging School Community in Conversation

## World Cafe - The Questions

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# Engaging School Community in Conversation

## World Cafe - The Voices





# Engaging School Community in Conversation

## Small Group Dialog - How can I . . . ?

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### INTERRUPT

Speak up against every biased remark—every time, in the moment, without exception. Think about what you'll say ahead of time so you're prepared to act instantly.

**TRY SAYING**

"I DON'T LIKE WORDS LIKE THAT." OR "THAT PHRASE IS HURTFUL."

### QUESTION

Ask simple questions in response to hateful remarks to find out why the speaker made the offensive comment and how you can best address the situation.

**TRY ASKING**

"WHY DO YOU SAY THAT?" "WHAT DO YOU MEAN?" OR "TELL ME MORE."

### EDUCATE

Explain why a term or phrase is offensive. Encourage the person to choose a different expression. Hate isn't behind all hateful speech. Sometimes ignorance is at work, or lack of exposure to a diverse population.

**TRY SAYING**

"DO YOU KNOW THE HISTORY OF THAT WORD?"

### ECHO

If someone else speaks up against hate, thank her and reiterate her anti-bias message. One person's voice is a powerful start. Many voices together create change.

**TRY SAYING**

"THANKS FOR SPEAKING UP, ALLISON. I AGREE THAT WORD IS OFFENSIVE AND WE SHOULDN'T USE IT."

# Engaging School Community in Conversation

## Connecting to the Five Elements of CPPS

- Assessing Cultural Knowledge - “share stories”
- Valuing Diversity - “embrace culture and religion”
- Managing the Dynamics of Diversity - “encouraging these conversations”
- Adapting to Diversity - “afraid to get out of our comfort zone”
- Institutionalizing Cultural Knowledge - “take action”

# Thank You

**Dr. Jenna Mitchler - Director of Curriculum, Instruction & Assessment**  
**Dave Helke - Burnsville High School Principal**



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**Agenda III.B.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Dr. Jenna Mitchler, director of curriculum, instruction and assessment, and Dominic Good Buffalo, cultural liaison

**Date:** February 14, 2019

**Re:** Report on the Indian Education Program Plan

Receive a report on the Indian Education Program Plan from Dr. Jenna Mitchler, director of curriculum, instruction and assessment, and Dominic Good Buffalo, cultural liaison.

!



# One91 Indian Education Program Plan (IEPP) - Report

February 21st, 2019

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

# Presentation Purpose

- Provide an overview of One91's Indian Education Program Plan (IEPP)
- Share examples of how the plan and funding have supported American Indian education in our district
- Share the American Indian Family Advisory Committee's (AIFAC) concurrence status.

# World's Best Workforce Area 1

## All Children Ready for School

### Strategies:

- Increase number of American Indian students enrolled in early childhood by growing recruitment
- Engage early childhood staff in professional learning experiences specific to working with American Indian students

## World's Best Workforce Area 3

All Racial and Economic Achievement Gaps  
Between Students are Closed

### Strategies:

- Provide tutoring services for students that support academic achievement and foster relationships
- Provide opportunities for students to visit and tour 2 and 4 year colleges and universities
- Support a metro-area Native American College Fair
- Provide students and families opportunities to engage in heritage programs

# Native American College Fair 18-19

- This years fair was on 10/16/18 from Noon-2 PM. Partnership with Minneapolis Public Schools and St. Paul Public Schools.



# Drum and Dance Class 18-19

- Partnership with the South Metro Indian Education Committee

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# Drum and Dance Class 18-19 Video

# South of The River Powwow 2017-19

- The powwow is funded by donations and South Metro Indian Education Committee. The powwow will be at Burnsville High School on 05/18/2019

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# Concurrence Status

# Thank You

**Dominic Good Buffalo - Cultural Liaison**

**Jeana Stout - American Indian Family Advisory Committee Chair**

**Dr. Jenna Mitchler - Director of Curriculum, Instruction & Assessment**



**Agenda III.C.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Director DeeDee Currier

**Date:** February 14, 2019

**Re:** Update on Superintendent Search

Receive a report on the Superintendent Search from Director DeeDee Currier.



**Agenda III.D.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Sundus Hussein, Student Representative

**Date:** February 14, 2019

**Re:** Student Representative Report

Receive the Student Representative report from Student Representative Sundus Hussein.



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

**Agenda III.E.  
February 21, 2019**

**To:** Board of Education  
**From:** Superintendent Cindy Amoroso  
**Date:** February 14, 2019  
**Re:** Superintendent Report

Receive the Superintendent Report from Superintendent Cindy Amoroso.



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

**Agenda III.F.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Board Chair Abigail Alt

**Date:** February 14, 2019

**Re:** Board Member Reports

Receive reports from Board Members.

School Board Minutes  
 INDEPENDENT SCHOOL DISTRICT 191  
 February 7, 2019

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

Call to Order

Members present: Hume, Holweger, Currier and Chair Alt. Miller, Schatz, Chester and Student Representative Hussein were absent. Others in attendance were Superintendent Amoroso, administrators, staff and members of the public.

Attendance

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

Pledge of Allegiance

Alt appointed Currier as clerk.

Clerk

Moved by Holweger, seconded by Currier, to approve the agenda. Motion carried unanimously (4, 0).

Agenda

Received a report on the ProPay Program from Jennifer Bohr, continuous improvement coach.

Reports

Received a report on FY20 Budget Adjustments from Lisa Rider, executive director of business services.

Chair Alt will preview protocols and expectations for the Public Hearing on February 13th at 7:00 p.m.

Received a report from Director DeeDee Currier on the Superintendent Search.

Moved by Hume, seconded by Currier, to approve the consent agenda:  
 -Approve minutes from the special workshop on January 22, 2019; regular board meeting on January 24, 2019; and retreat on February 1, 2019.  
 -Approve personnel recommendations for D. Pottinger, B. Nierengarten, J. Prayrock, J. Berg, M. Dalton, N. Kantor, A. Wood, W. Drey, M. Ruiz, F. Abdifitah, C. Erickson, J. Acavedo, and J. Zarrell.  
 -Adopt a resolution to approve and accept donations presented.  
 -Receive a report for the January 24, 2019, listening session.  
 -Approves the committee assignments, board appointments, and school assignments for 2019.  
 -Schedule a special board meeting on February 13, 2019, at 8:00 a.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville (superintendent's conference room). The purpose of the meeting is to develop the "New Superintendent Profile" and receive a report on findings from School Exec Connect.

Consent Agenda  
 Minutes

Personnel  
 Recommendations

Donations

Committee  
 Assignments  
 Special Meeting

-Approve weather make-up days for all schools on February 27 and March 11, 2019.

Motion carried unanimously (4, 0).

Weather Make-up Days

Moved by Currier, seconded by Hume, approve the 2018-19 Revised Budget providing revenues and expenditures in all funds as follows, waiving the 8% unassigned fund balance:

FY19 Revised Budget

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Inc (Decr) to Fund Balance</u>
General	\$ 130,590,440	\$ 132,964,826	\$ (2,374,386)
Food Service	\$ 6,029,182	\$ 6,302,473	(273,291)
Community Service	\$ 6,835,013	\$ 6,931,977	(96,964)
Capital Projects	\$ 10,000	\$ 2,000,000	(1,990,000)
Debt Service	\$ 10,673,007	\$ 11,101,798	(428,791)
<b>Total Governmental</b>	<b>154,137,642</b>	<b>159,301,074</b>	<b>(5,163,432)</b>
Trust & Agency	\$ 840,000	\$ 840,000	-
Internal Service	\$ 22,947,472	\$ 21,680,829	1,266,643
<b>All Funds</b>	<b>\$ 177,925,114</b>	<b>\$ 181,821,903</b>	<b>\$ (3,896,789)</b>

Motion carried unanimously after discussion (4, 0).

Moved by Holweger, seconded by Hume, to adopt a resolution establishing a Legislative Committee. Motion carried unanimously after discussion (4, 0).

Legislative Committee

Moved by Currier, seconded by Hume, to adjourn at 8:03 p.m. Motion carried unanimously (4, 0).

Adjourn

February 21, 2019

Darcy Schatz, clerk

Date approved

School Board Minutes  
INDEPENDENT SCHOOL DISTRICT 191  
February 13, 2019

The special meeting of the Board of Education was called to order by Chair Alt at 8:00 a.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Members present: Directors Currier, Miller, Hume, Schatz, Chester and Chair Alt. Holweger was absent. Dr. Antoinette Johns, Dr. David Clough and J. Kenney were also present.

Attendance

Alt asked Chester to lead the Pledge of Allegiance.

Pledge

Moved by Schatz, seconded by Chester, to approve the agenda. Motion carried unanimously (6, 0).

Agenda

Moved by Miller, seconded by Hume to approve the superintendent profile with edits and authorize Alt to review and approve the revisions. Motion carried unanimously after discussion (6, 0).

Profile

Miller left the meeting at 9:09 a.m.

Moved by Schatz, seconded by Chester, to approve the superintendent salary range. Motion carried unanimously after discussion (5, 0).

Salary range

Moved by Schatz, seconded by Chester, to adjourn at 9:23 a.m. Motion carried unanimously (5, 0).

Adjourn

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Darcy Schatz, clerk  
February 21, 2019  
Date Approved

School Board Minutes  
INDEPENDENT SCHOOL DISTRICT 191  
February 13, 2019

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

Call to Order

Members present: Schatz, Chester, Alt, Currier, Hume and Holweger were present. Others in attendance were Superintendent Amoroso, L. Rider, S. Sovine, and B. Gersich.

Attendance

Director Miller arrived at 6:04 p.m.

The meeting was closed, as permitted by Minnesota Statutes 13D.03, to discuss ISD 191's labor negotiation strategies with the Burnsville Education Association.

Purpose

The meeting adjourned at 6:39 p.m.

Adjourn

February 21, 2019

Darcy Schatz, clerk

Date approved

School Board Minutes  
INDEPENDENT SCHOOL DISTRICT 191  
February 13, 2019

The Public Hearing of the Board of Education was called to order by Chair Alt at 7:01 p.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN. Call to Order

Members present: Schatz, Chester, Miller, Alt, Currier, Hume and Holweger were present. Others in attendance were Superintendent Amoroso, administrators, staff and members of the public. Attendance

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

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

Alt reviewed Public Hearing Protocols. Protocols

Received a report on FY20 Budget Adjustments from Lisa Rider, executive director of business services. Report

Alt reviewed Public Hearing Protocols. Protocols

Thirty-eight community members, students and/or staff members made public comments regarding FY20 budget adjustments. Public comment

Chair Alt and Miller thanked people for their input.

Moved by Schatz, seconded by Chester, to adjourn at 9:05 p.m. Motion carried unanimously (7, 0). Adjourn

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Darcy Schatz, clerk February 21, 2019  
Date approved

February 21, 2019

**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: February 21, 2019 FINAL  
RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	POSITION CONTROL	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE
Certified	Appointment		Nancy Mosher		Edward Neill Elementary	Teacher Long Term Substitute	2/11/2019-3/22/2019
Certified	Appointment		Beverly Hanson		WM. Byrne Elementary School	Teacher Long Term Substitute	2/11/2019-5/6/2019
Certified	Appointment	Replacement	Katie Marnich	*	Metcalf Middle School	Teacher	2/18/2019
Certified	Appointment	Replacement	Molly Yost	*	ECSE Center	Teacher	2/12/2019
Certified	Change of Assignment		Andrew Gehrke		Diamondhead Education Center	TOSA	1/22/2019
Certified	Change of Assignment		Andrew Gehrke		Burnsville High School	Teacher	1/22/2019
Certified	Leave of Absence		Erik Durand		Burnsville High School	Teacher	2019/2020 School Year
Certified	Leave of Absence		Holly Petersen	*	Sioux Trail Elementary School	Psychologist	2019/2020 School Year
Certified	Leave of Absence		Debra Hanson		WM. Byrne Elementary School	Teacher	2019/2020 School Year
Certified	Leave of Absence		Mollie Bousu		Burnsville High School	Teacher	2019/2020 School Year
Certified	Leave of Absence		Cynthia Mullins		Burnsville High School	TOSA	2019/2020 School Year
Certified	Leave of Absence		Geoffrey Cleveland		Burnsville High School	Teacher	2019/2020 School Year
Certified	Leave of Absence		Emilie Canton		Gideon Pond Elementary	Teacher	2019/2020 School Year
Certified	Leave of Absence		Megan Gonzalez		Edward Neill Elementary	Teacher	2019/2020 School Year
Certified	Leave of Absence		Tasha Flikeid	*	District-wide	Teacher CIC Coach	2/12/2019-4/5/2019
Certified	Resignation		Lindsey Storhaug	*	Diamondhead Education Center	Teacher ABE	2/28/2019
Certified	Resignation		Sarah Elsagher		WM. Byrne Elementary School	Teacher	6/7/2019
Certified	Resignation		Danny Johnston		Burnsville High School	Teacher SPED	6/7/2019
Certified	Resignation		Eva Carcione	*	Metcalf Middle School	Teacher	2/15/2019
Certified	Retirement		Margaret Murray		MW Savage Elementary School	Teacher SPED	6/7/2019
Certified	Retirement		Frederick Kelson		Nicollet Middle School	Teacher Counselor	6/7/2019
Certified	Retirement		Kathleen Quirk	*	Burnsville High School	Teacher	6/7/2019
Classified	Appointment	Replacement	Jacquelyn Felt		Burnsville High School	Food Service Associate	2/11/2019
Classified	Appointment	Replacement	Maiika Mohamed		Nicollet Middle School	EA Level IV	2/18/2019 School Year
Classified	Leave of Absence		Deborah Larson		Vista View Elementary School	Clerical Level IV	2019/2020 School Year
Classified	Resignation		Ella Aho	*	Edward Neill Elementary	CE Coordinator I	3/7/2019
Classified	Resignation		Kelsey Osmond		Sioux Trail Elementary School	EA Level IV	2/14/2019
Classified	Resignation		Marina Paul	*	Burnsville High School	EA Level IV	3/1/2019
Classified	Resignation		Disha Spencer	*	Vista View Elementary School	EA Level IV	2/22/2019
Classified	Resignation		Fadumo Jama		Sky Oaks Elementary School	EA Level IV	2/8/2019
Classified	Resignation		Alicia Vitali	*	Diamondhead Education Center	CE Program Supervisor	2/15/2019
Classified	Retirement		Carol Bartells		WM. Byrne Elementary School	EA Level IV	2/6/2019
Classified	Retirement		Douglas Johnson		Diamondhead Education Center	Director Technology	3/31/2019 REVISED
Classified	Retirement		Trudie Harris	*	Diamondhead Education Center	HR Employment Specialist	6/28/2019



**Agenda IV.A.3.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

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

**Date:** February 14, 2019

**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 February 21, 2019.

\_\_\_\_\_  
Darcy Schatz, Clerk – Board of Education

<b>Date</b>	<b>Donor</b>	<b>Recipient</b>	<b>Terms</b>	<b>Donation</b>
1/21/2019	Tiffany Tieche, Kannegeisser Tech	Joseph Nicollet Middle School	Donation of computer mice	211 usb computer mice, new and in box
2/7/2019	Garrett and Judy Sampson	BrainPower in a BackPack	Cash Donation	\$100.00
2/7/2019	William Bryne Elementary School -- REACH Program	BrainPower in a BackPack	Food donation	Food drive estimated value \$800
2/7/2019	Thomson Reuter Employee Match Program -- James Kennedy	BrainPower in a BackPack	Cash donation	\$100.00
2/8/2019	Anonymous	Food & Nutrition Services	Student negative meal account balances	\$15.00
1/17/2019	Church of the Apostles	Sky Oaks Elementary	For student use	Blankets and large packages of socks
2/12/2019	Harriet Bishop Project Kids	Brain power in a back pack	To help families in our community	\$3,000.00

**Total monetary donation received: \$3,215.00**



**Agenda IV.A.4.  
February 21, 2019**

**To:** Board of Education  
**From:** Superintendent Cindy Amoroso  
**Date:** February 15, 2019  
**Re:** Report on Listening Session on February 7, 2019

2.07.19 School Board Listening Session

In attendance:  
Board Members Abigail Alt and DeeDee Currier  
Superintendent Cindy Amoroso

There were no speakers at the listening session.



**Agenda IV.A.5.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Chair Abigail Alt

**Date:** February 15, 2019

**Re:** Schedule a Levy Board Workshop

**Recommendation:** that the Board of Education schedules a Levy Board workshop on April 3, 2019, from 6:00-8:00 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville.



**Future Ready. Community Strong.**

**Agenda IV.A.6.  
February 21, 2019**

**To: Members, Board of Education**

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

**Date: February 14, 2019**

**RE: Appointment of Auditor**

**RECOMMENDATION:** to approve the firm of Clifton Larson Allen be contracted to perform the 2018-2019 financial audit. Field work and final reporting will occur during the fall/winter of the 2019-2020 school year.

Given we are transitioning from our Finance/HR/Pay software previously with TIES to Skyward effective mid school year, January 1, 2019; there is a need for some unique planning and coordination to ensure the testing that may be necessary on the TIES system can be conducted prior to us losing access to the system June 30, 2019. Therefore, this item which is typically addressed in the June Annual Fiscal Year Authorizations has been pulled forward for action by the board sooner than in previous years.

The annual audit of the district finances must be conducted by the State Auditor or a CPA firm. The administration reaffirms that the firm of Clifton Larson Allen is contracted to provide this service for an eighth consecutive year.

February 14, 2019

The School Board and Management of  
Independent School District No. 191  
Burnsville-Eagan-Savage Schools  
100 River Ridge Court  
Burnsville, MN 55337

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (CLA) will provide for Independent School District No. 191 (“you,” “your,” or “the entity”) for the year ended June 30, 2019.

Dennis Hoogeveen is responsible for the performance of the audit engagement.

**Audit services**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Independent School District No. 191, as of and for the year ended June 30, 2019, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity’s basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management’s discussion and analysis.
2. GASB-required supplementary pension and OPEB information reporting.

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

1. Individual fund statements and supporting schedules.
2. Schedule of expenditures of federal awards
3. Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table.

The following information other than RSI accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors’ report will not provide an opinion or any assurance on that information:

1. Statistical data.
2. Transmittal letter.

Further, we have agreed that the document will include statistical information and a transmittal letter to facilitate the entity's application for the ASBO Certificate of Excellence in Financial Reporting. Our engagement does not assure the entity that the ASBO Certificate will be awarded.

In addition, we will also audit the statement of cash receipts and disbursements of the student activity accounts of the entity for the year ended June 30, 2019.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements, schedule of expenditures of federal awards, and related notes.
- Preparation of adjusting journal entries, as applicable.

#### **Audit objectives**

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for 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). Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

As part of our audit, we will also perform the procedures and provide the report required by the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*.

#### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic 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. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements and compliance 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement"

for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

**Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review at the start of final fieldwork.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

**Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

#### **Use of financial statements**

With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or bond offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

**Engagement administration and other matters**

We will work with you separately to establish and communicate the expected start date of the audit.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely matter to the Minnesota Department of Education, the Minnesota Office of the State Auditor, or its designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies and legislative staff.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Minnesota Department of Education or the Minnesota Office of the State Auditor. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such

affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

### **Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

## **Fees**

Our fees for the audit services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs (such as report reproduction and supplies, postage, travel, copies, faxes, telephone, courier, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Based on our preliminary estimates, the fee for audit services will be consistent with our proposal to you provided on February 3, 2019 and total \$40,865 plus out-of-pocket costs (such as report reproduction and supplies, postage, travel, copies, fax, telephone, courier, etc. capped at \$1,575). Such fees have been estimated based on the anticipated cooperation from your personnel and the timely and accurate completion of schedules and information we request from your personnel. The fee estimate includes an estimate for complying with the cost of implementing new GASB pronouncements and ongoing costs of complying with previously issued GASB statements. It is our understanding that the District will be undergoing a mid-year finance system conversion in fiscal 2019 so if additional audit effort is necessary there may be an additional charge of up to \$2,500 with no additional approval needed but this would be discussed with you and agreed to by you. You will receive a listing of schedules and information necessary for the completion of the audit which should be completed and ready for our review at the start of audit fieldwork. If these schedules and requested items are not available or are not accurate at the agreed upon start date of audit fieldwork, the estimated fee for audit services will likely be higher. The fees were estimated based on the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Finance charges of one and one half percent (1.5%) per month will be added to any past due amounts. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

### ***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

### ***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**HIPAA Business Associate Agreement**

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), Independent School District No. 191 and CLA shall enter into a HIPAA Business Associate Agreement (BAA) in the form attached hereto. If the attached HIPAA Business Associate Agreement is acceptable, please sign, date, and return it to us.

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), we acknowledge that Independent School District No. 191 and CLA have entered into a HIPAA Business Associate Agreement (BAA) as attached hereto dated February 14, 2019.

**Consent**

***Consent to use financial information***

Annually, we may assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by ET Section 301 of the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of Independent School District No. 191's information in these cost comparison, performance indicator, and/or benchmarking reports.

**Subcontractors**

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement and the BAA.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return an electronic version of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**



Dennis Hoogeveen, CPA  
Principal  
612/397-3063  
Dennis.hoogeveen@CLAconnect.com

Enclosure

**Response:**

This letter correctly sets forth the understanding of Independent School District No. 191.

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **HIPAA BUSINESS ASSOCIATE AGREEMENT**

THIS HIPAA BUSINESS ASSOCIATE AGREEMENT (“Agreement”) is made by and between Independent School District No. 191 (hereinafter referred to as “Client”) and CliftonLarsonAllen LLP (hereinafter referred to as “CLA”). This Agreement is effective as of the date signed by Client.

### **RECITALS**

**WHEREAS**, Client is a Covered Entity pursuant to the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act of 2009, and the regulations and policy guidances thereunder (the “HIPAA Standards”) and wishes to disclose certain information to CLA, or, if applicable, to allow CLA to create or receive information on behalf of Client pursuant to the terms of this Agreement, some of which may constitute Protected Health Information as defined under the HIPAA Standards (“PHI”); and

**WHEREAS**, Client and CLA intend to protect the privacy and provide for the security of PHI disclosed to CLA in compliance with the HIPAA Standards, and other applicable laws; and

**WHEREAS**, the purpose of this Agreement is to satisfy certain standards and requirements of the HIPAA Standards, as the same may be amended from time to time.

**NOW, THEREFORE**, in consideration of the foregoing recitals and mutual covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

### **TERMS OF AGREEMENT**

#### **1. Obligations of CLA.**

a. **Permitted and Required Uses and Disclosures.** CLA may use and/or disclose PHI received by CLA from the Client, or, if applicable, created or received by CLA on behalf of the Client (hereinafter collectively referred to as the “Client’s PHI”) to perform functions, activities, or services for, or on behalf of, the Client in accordance with the specifications set forth in this Agreement; provided that such use or disclosure would not violate the HIPAA Standards if done by the Client. CLA must disclose PHI received by CLA from the Client as required by the HIPAA Standards and other applicable laws. Notwithstanding any other provision herein to the contrary, CLA agrees to use or disclose only the “Minimum Necessary” amount of information, as such term is defined in the HIPAA Standards, required to conduct the authorized activities herein, except that CLA will limit disclosures to a limited data set as set forth in 45 CFR. 164.514(e)(2) as required by the HIPAA Standards.

b. **Uses and Disclosures Restricted.** CLA shall not use or further disclose the Client’s PHI other than as permitted or required by this Agreement or as permitted or required by law. CLA shall not disclose Client’s PHI in a manner that would violate any restriction thereof which has been duly communicated to CLA. Except as permitted by the HIPAA Standards, CLA shall not directly or indirectly receive remuneration in exchange for any of the Client’s PHI unless a valid authorization has been provided to CLA.

c. Safeguards. CLA shall use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to protected health information, to prevent the use or disclosure of the Client's PHI other than as provided for by this Agreement.

i. Administrative Safeguards. CLA shall implement all required administrative safeguards pursuant to 45 CFR 164.308 as such are made applicable to business associates pursuant to the HIPAA Standards. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all administrative safeguards of 45 CFR 164.308 that are designated as "addressable" as such are made applicable to business associates pursuant to the HIPAA Standards.

ii. Physical Safeguards. CLA shall implement all required physical safeguards pursuant to 45 CFR 164.310 as such are made applicable to business associates pursuant to the HIPAA Standards. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all physical safeguards of 45 C.F.R. § 164.310 that are designated "addressable" as such are made applicable to business associates pursuant to the HIPAA Standards.

iii. Technological Safeguards. CLA shall implement all required technical safeguards pursuant to 45 CFR 164.312 as such are made applicable to business associates pursuant to the HIPAA Standards. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all technical safeguards of 45 CFR 164.312 that are designated as "addressable" as such are made applicable to business associates pursuant to the HIPAA Standards.

d. Reporting of Disclosures. CLA shall report to Client in writing within 60 days any use or disclosure of the Client's PHI other than as provided for by this Agreement, including breaches of unsecured protected health information as required at 45 CFR 164.410, and any security incident of which CLA becomes aware.

e. CLA's Agents. CLA shall ensure that any agents, including subcontractors, to whom it provides the Client's PHI agree in writing to the same restrictions and conditions that apply to CLA with respect to such PHI and shall make such information available to the Client upon request. Upon CLA contracting with an agent for the sharing of the Client's PHI, CLA shall provide the Client written notice of any such executed agreement.

f. Availability of Information to the Client. CLA shall make available to the Client such information as the Client may require to fulfill the Client's obligations under 45 CFR 164.524 to provide access to and/or provide a copy (including an electronic copy) of PHI pursuant to the HIPAA Standards or, if requested by the Client or required by the HIPAA Standards, CLA shall make such information available (in electronic format as required by the HIPAA Standards) to the subject of such information or such subject's designee and shall confirm to the Client in writing that the request has been fulfilled.

g. Amendment of PHI. CLA shall make the Client's PHI available to the Client, upon the Client's request, to fulfill the Client's obligations to amend PHI pursuant to the HIPAA

Standards, and CLA shall, as directed by the Client, incorporate any amendments to PHI provided to CLA by the Client into copies pursuant to 45 CFR 164.526 such PHI maintained by CLA.

h. Internal Practices. CLA shall make its internal practices, books and records relating to the use and disclosure of Client's PHI available to the Secretary of the United States Department of Health and Human Services or his or her designee for purposes of determining the Client's compliance with the HIPAA Standards.

i. Accountings. CLA agrees to document disclosures of Client's PHI and information related to such disclosures as required for the Client to promptly respond to a request by an individual for an accounting of disclosures of such individual's PHI by CLA in compliance with the HIPAA Standards. CLA agrees to provide to the Client information collected in accordance with the requirements of this Section 1.i to permit the Client to make a timely and prompt response to a request by an individual for such accounting as required by the HIPAA Standards. As required by applicable HIPAA Standards, CLA shall provide an accounting of disclosures made by CLA upon a request made by an individual directly to CLA for such an accounting.

j. Notification of Breach. During the term of this Agreement, CLA shall notify the Client within a reasonable time following the occurrence of any breach of security, intrusion or unauthorized use or disclosure of Client's PHI and/or any use or disclosure of Client's PHI not provided for by this Agreement. CLA shall notify Client, without unreasonable delay and in no case later than 60 calendar days, of the discovery of an unauthorized acquisition, access, or disclosure of "unsecured protected health information," as such term is defined in the HIPAA Standards. Such notice shall include all information required by the HIPAA Standards.

k. Policies and Procedures; Documentation. CLA shall develop appropriate policies and procedures relating to its compliance with the administrative, physical, and technical safeguards set forth in Sections 1.c of this Agreement and shall document, retain, and update such policies and procedures as required by 45 CFR 164.316.

**2. Specific Use and Disclosure Provisions.** Except as otherwise limited in this Agreement, CLA may: (a) use Client's PHI to perform certain functions for or on behalf of Client as requested by Client from time to time, subject to the requirements of the HIPAA Standards and the terms of this Agreement; (b) use Client's PHI for the proper management and administration of CLA or to carry out the legal responsibilities of CLA; (c) disclose Client's PHI for the proper management and administration of CLA, provided that disclosures are required by law, or CLA obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as required by law or for the purpose for which it was disclosed to the person, and the person notifies CLA of any instances of which it is aware in which the confidentiality of the information has been breached; and (d) use Client's PHI to provide Data Aggregation services to the Client as permitted by 45 CFR 164.504(e)(2)(i)(B).

**3. Client Obligations.** As required by the HIPAA Standards, Client shall: (a) provide CLA with the notice of privacy practices that Client produces in accordance with 45 CFR 164.520, as well as any changes to such notice; (b) provide CLA with any changes in, or revocation of, permission by an individual to use or disclose PHI, if such changes affect CLA's permitted or required uses and disclosures; and (c) notify CLA of any restriction to the use or disclosure of PHI

that Client has agreed to in accordance with 45 CFR 164.522. Client shall not request CLA to use or disclose Client's PHI in any manner that would not be permissible under the HIPAA Standards if done by client, except that Client may request CLA to provide Data Aggregation services to the Client as permitted by 45 CFR 164.504(e)(2)(i)(B).

4. **Termination.** A breach by either party of any provision of this Agreement, as determined by the other party, shall constitute a material breach of the Agreement and shall provide grounds for termination of this Agreement and the services of CLA by the non-breaching party if the breaching party is unable to cure such breach within ten (10) days following written notice of such breach. CLA agrees to cooperate with the Client as necessary to mitigate the extent of any unauthorized disclosures of Client's PHI or any damages or potential damages and liability under the HIPAA Standards caused by any violation of this Agreement by CLA or other unauthorized use of Client's PHI.

5. **Treatment of Client's PHI after Termination.** Upon termination of the Agreement for any reason, including the cessation of services by CLA for any reason, CLA shall return or destroy all Client's PHI that CLA still maintains in any form, and shall retain no copies of such PHI. If the parties mutually agree that return or destruction is not feasible, this Agreement shall continue to apply to such information and, without limitation to the foregoing, CLA shall extend the protections of this Agreement to such information and limit further use and disclosure of such PHI to those purposes that make the return or destruction of such PHI infeasible. A senior officer of CLA shall certify in writing to the Client within thirty (30) days after termination or expiration of this Agreement that all Client's PHI has been returned or disposed of as required above.

6. **Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to electronic data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The parties agree to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the HIPAA Standards or other applicable laws upon the written request of the other party. Notwithstanding any other provision herein, either party may terminate this Agreement and the services of CLA, without penalty, upon thirty (30) days' written notice in the event (i) the other party does not promptly enter into negotiations to amend this Agreement when requested pursuant to this Section; or (ii) the other party does not enter into an amendment to this Agreement providing assurances regarding compliance with the HIPAA Standards or any other applicable laws relating to the security or privacy of PHI.

7. **No Third Party Beneficiaries.** Nothing expressed or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than the Client, CLA, and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

8. **Indemnification.** Client shall indemnify, hold harmless and defend (with counsel of CLA's choosing) CLA from and against all claims, suits, administrative proceedings, demands, losses, damages or penalties, including reasonable attorneys' fees, arising out of Client's misuse or improper disclosure of PHI or CLA's possession, use or disclosure of PHI at the direction of Client.

**9. Interpretation.** This Agreement shall be interpreted as broadly as necessary to implement and comply with the HIPAA Standards. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with the HIPAA Standards. There shall be no presumption for or against either party, by reason of one of the parties causing this Agreement to be drafted, with respect to the interpretation or enforcement of this Agreement.

**10. Notices.** All notices and other communications required or permitted hereunder or necessary or convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered or mailed by registered or certified mail, as follows (provided that notice of change of address shall be deemed given only when received):

If to Client, to: Independent School District No. 191  
100 River Ridge Court  
Burnsville, MN 55337  
Attention: Lisa Rider, Exec Dir of Business Services

If to CLA, to: CliftonLarsonAllen LLP  
220 South 6<sup>th</sup> Street  
Minneapolis, MN 55402  
Attention: Dennis Hoogeveen, Principal

or to such other names or addresses as Client or CLA, as the case may be, shall designate by notice to the other in the manner specified in this Section 9.

11.


12.

IN WITNESS WHEREOF, the parties have signed this Agreement.

**Independent School District No. 191**

**CliftonLarsonAllen LLP**

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By:  \_\_\_\_\_  
Print Name: Dennis Hoogeveen  
Title: Principal  
Date: February 14, 2019



**Agenda IV.A.7.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Dr. Jenna Mitchler, director of curriculum, instruction and assessment

**Date:** February 14, 2019

**Re:** 2018-19 American Indian Parent Advisory Committee Resolution

**Recommendation:** Pursuant Minnesota Statute, section 124D.78 Subdivision 2, it is recommended that the ISD 191 School Board accept the American Indian Parent Advisory Group vote of concurrence.

State law and School Board Policy require the establishment of an American Indian Parent Advisory Committee. The meeting was held on Tuesday, February 19, 2019.

## Annual Compliance Overview

[Minnesota Statute 124D.78](#) requires Minnesota district, charter, and Tribal schools with 10 or more American Indian students to have an American Indian Parent Advisory Committee (AIPAC), and cites that school boards of districts must provide for the maximum involvement of parents and children enrolled in education programs, programs for elementary and secondary grades, special education programs, and support services.

**In order to be in compliance with this statute, district, charter, and tribal schools are required to submit annual compliance documents by March 1<sup>st</sup>.**

*\*If you do not have an AIPAC and/or are new to this process, its expectations, and requirements, please contact the Office of Indian Education: 651-582-8280.*

### Submission Checklist

Each of the following items must be filled out and submitted by **March 1<sup>st</sup>**:

- ✓ The Annual Compliance Documentation page (pg. 2)
- ✓ The AIPAC Resolution page (pg. 3)
- ✓ The AIPAC Representative Roster (separate attachment/available for download on the [Office of Indian Education webpage](#))

### Submission Remittance

Scan and email to: [mde.indian-education@state.mn.us](mailto:mde.indian-education@state.mn.us)

Mail to: Minnesota Department of Education, Attn: Office of Indian Education, 1500 Hwy 36 W., Roseville, MN 55113

### Tips for a Successful Submission

- Include the district/school name and identifying number
- Indicate with a checkmark **CONCURRENCE** (Option 1) OR **NON-CURRENCE** (Option 2) OR **Does Not Have an AIPAC**
- Include dates in ALL of the required areas
- Obtain proper signatures
- Submit all required items together

# ANNUAL COMPLIANCE DOCUMENTATION

District/School Name and Number: Burnsville-Eagan-Savage Schools, District 191

## AIPAC RESOLUTION VOTE

*\*Please indicate with a checkmark how the AIPAC voted by choosing Option 1 OR Option 2.*

### OPTION 1: A VOTE OF CONCURRENCE

The American Indian Parent Advisory Committee Issued a Vote of CONCURRENCE X

Date of CONCURRENCE Vote Feb. 19<sup>th</sup>, 2019

Date the AIPAC Presented the Resolution to the School Board Feb. 21<sup>st</sup>, 2019

### OPTION 2: A VOTE OF NON-CONCURRENCE

The American Indian Parent Advisory Committee Issued a Vote of NON-CONCURRENCE \_\_\_\_\_

A vote of NON-CONCURRENCE requires the AIPAC to provide specific recommendations for improvement to the school board. The school board is required to respond in writing to each recommendation within 60 days of the recommendations being put forth. The school board must provide this written response to both the AIPAC and to the Office of Indian Education.

Date of NON-CONCURRENCE Vote \_\_\_\_\_

Date the AIPAC Presented the Resolution AND Recommendations to the School Board \_\_\_\_\_

Date the School Board Response is due \_\_\_\_\_

### THE DISTRICT/SCHOOL DOES NOT HAVE AN AIPAC

Our District/School Does Not Have an AIPAC \_\_\_\_\_ (indicate with checkmark)

Our district has not yet formed an AIPAC, but recognizes the need to do so in order to remain compliant with Minnesota Statutes, Section 124D.78. The district Superintendent will contact the Office of Indian Education to receive guidance on this process, its expectations, and requirements.

### Required Signatures

*\*Please include a printed name along with your signature.*

\_\_\_\_\_  
School Board Chairperson Date

\_\_\_\_\_  
Superintendent or Charter/Tribal School Director Date

/s/ Jeana Stout \_\_\_\_\_ 2/19/2019  
AIPAC Chairperson Date

Updated 12/14/2018. Previous versions will not be accepted.

## AMERICAN INDIAN PARENT ADVISORY COMMITTEE RESOLUTION

Due Annually on March 1<sup>st</sup>

**WHEREAS**, the school board or district has an AIPAC composed of parents/guardians of American Indian children who are eligible for Indian education programs, American Indian language and culture teachers and paraprofessionals, American Indian teachers, American Indian counselors, American Indian adults enrolled in educational programming, and American Indian representatives from community.

**WHEREAS**, the school board or district affords the AIPAC the necessary information and the opportunity to effectively express their views concerning all aspects of American Indian education and the educational needs of the American Indian children enrolled in the school(s) and program(s), and

**WHEREAS**, the AIPAC is directly involved with and advises the school board and district staff on Indian Education program planning, and,

**WHEREAS**, the AIPAC develops and submits recommendations to the school board and district staff pertaining to the needs of American Indian students.

**THEREFORE BE IT RESOLVED**, that the AIPAC concurs that the school board and district are compliant with MN Statutes, Section 124D.78, and that the school board and district are meeting the needs of American Indian students.

**We, the American Indian Parent Advisory Committee**, issue a **Vote of Concurrence**. We attest that the school board and/or district are compliant with Minnesota Statutes and that the school board and/or district are meeting the needs of American Indian students, **OR**

**We, the American Indian Parent Advisory Committee**, issue a **Vote of Non-Concurrence**. We attest that the school board and/or district are not compliant with Minnesota Statutes and that the school board and/or district are not meeting the needs of American Indian students. We have provided written recommendations for improvements to the school board, and we acknowledge that the school board has 60 days from the receipt of these recommendations in which to respond, in writing, to each recommendation.

/s/ Jeana Stout

AIPAC Chairperson Printed Name and Signature

2/19/2019

Date



**Agenda IV.B.1.  
February 21, 2019**

**To:** Board of Education  
Superintendent Cindy Amoroso

**From:** Martha Schmidt, vocal teacher

**Date:** February 14, 2019

**Re:** Application for Initial Approval for an Extended Field Trip to Puerto Rico February 28-March 4, 2020

**Recommendation:** that the Board of Education approves the Application for Initial Approval of an Extended Field Trip to Puerto Rico February 28-March 4, 2020.

**Names of sponsoring staff:** Martha Schmidt and Jaclyn Anderson

**Estimated cost per student:** \$2,357.00 (plus \$100-\$150 for personal expenses)  
Fundraising opportunities will be available for students.

**Estimated number of students and chaperones:** 50-60 students and 5-6 chaperones.

**Educational objective:** The primary objective of this program is to enhance musicianship through performances and to enhance student awareness of other cultures. Performances will include daytime and evening concerts as well as an exchange concert with students from a local school.

**Proposed program:** Performance travel tour with Concert Choir, Bel Canto, and Freestyle.

Proposed FY20 Budget Adjustments after 2/21/19 Workshop

	Tier 1, Tier 2, Budget Unit	Tier 1 excluding Community Education (All)						
	Sum of Total						Before 2/21 Wkshp	After 2/21 Workshop
Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total
1	Eliminate	ADMINISTRATIVE SUPPORT	BAHS	Eliminate Dean position	Responsibilities distributed to principal, behavior interventionist, and part-time counselor.	0.5	25,000.00	25,000.00
2			High Schools	Eliminate Bursar position	Distribute tasks performed by this position.	1	86,000.00	86,000.00
3		EA	BHS	EA: Media	Include media center(library) in teacher supervision rotation. Current technicians would check-in Chromebook repairs. Adjusted 2/21 from 1.0 to only .5FTE understanding benefits still apply.	1 to .5	39,000.00	26,000.00
4			Middle Schools	Eliminate Campus Supervisor	Implement long-term plan to end campus supervisor position.	3	127,000.00	127,000.00
5		STIPENDS	ACTIVITIES	Eliminate Flag Line, Jr& Sr. Advisors, Middle School stipends (Math Club, Quiz Bowl, NatJrHonorSoc, Jazz Band)	MS Clubs may meet as part of Blaze Time		42,100.00	42,100.00
6			ATHLETICS	Eliminate 9th grade athletic teams from athletic budget	This would have implications in our conference as we would be an exception with having no 9th grade teams. Adjusted 2/21 to retain 9th grade athletic teams	20	84,000.00	-
7				Eliminate middle school athletics from athletic budget	(blank)	45	155,000.00	155,000.00
8			BHS	Eliminate stipends for Teacher/EA general supervision at graduation.	Use district administrators to provide supervision and support.	0	1,300.00	1,300.00
9			Elementary	Eliminate Science Fair, Peer Support, Volunteer Support.	Re-define our stipend model with a commitment to ensure powerful academic, safety and leadership within the school day.	20	57,440.00	57,440.00
10		TEACHER	Elementary	Eliminate Elementary Strings 1.0	Students are receiving general music curriculum at grades, k-5.	1	65,000.00	65,000.00
11				Eliminate Elementary Band	Band programming will be at the Secondary Level exclusively. Students are receiving general music curriculum at grades, k-5.	2.5	162,500.00	162,500.00
12			High Schools	Remove French course offerings	Will offer French II next year in alternate method to ensure current I students get two-year French	0.4	32,000.00	32,000.00
13			Middle Schools	Eliminate Orchestra	Low numbers at Metcalf and Nicollet; still offer general music, band and choir as options. Adjusted 2/21 to continue to offer in catalog; however, whether it runs will be determined by enrollment, just like other electives.	1	59,500.00	-
14		CONSULTING	Operations	Eliminate utility tracking	Currently eliminated and doing in-house	0	20,000.00	20,000.00

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Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total	
15		TRAVEL	Elementary	Eliminate optional field trips, 5th Grade Track & Field, 4th Grade Band to BHS	(blank)		6,000.00	6,000.00	
16		ADMINISTRATIO N	Curriculum Instruction and Assessment	Eliminate Director of Secondary Programming	Ass't Sup't and Director of Curriculum and Instruction will absorb former duties.	1	150,000.00	150,000.00	
17			Student Support Services	Eliminate Director of Health Services	Distribute tasks performed by this position.	0.8	60,000.00	60,000.00	
18				Eliminate SISA Curriculum Instruction Principal On Special Assignment position	Distribute tasks performed by this position.	1	150,000.00	150,000.00	
19		SUBSTITUTES	Curriculum Instruction and Assessment	Eliminate the allocation of site PD dollars	Buildings have agreed on this reduction and will make adjustments at the site level.	0	72,000.00	72,000.00	
20		SUPPLIES	Operations	Negotiate eliminate printed contracts	Contracts can be posted on line and allows for search capability.	0	2,500.00	2,500.00	
21			Curriculum Instruction and Assessment	Eliminate parent mailing MCA / ACCESS	Parent Vue would be used in place of paper mailings	0	6,000.00	6,000.00	
22		CONTRACTED SERVICES	Operations	Eliminate Ventures Screener	Screening is for initial applications. Will still use Ventures for interviews.	0	8,000.00	8,000.00	
23				Have Volunteers pay for their own background checks	Aligns with other districts. New firm reduces cost for volunteers.	0	18,000.00	18,000.00	
24			TECHNOLOGY	Reducing admin tech budget - Cognos, I-Cue, Disastery Recovery	Connected to TIES dissolution and shifting programs. Services no longer needed.	0	60,000.00	60,000.00	
25			Curriculum Instruction and Assessment	Eliminate ACT Writing component	Colleges don't use this data; student writing samples are used (writing is a focus for this reason at HS)	0	10,725.00	10,725.00	
26				Eliminate NWEA	Reduce student testing not required by state. Increase use of less expensive assessment instruments.	0	80,000.00	80,000.00	
27	Eliminate Total							1,579,065.00	1,422,565.00

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Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total
28	Reduce	ADMINISTRATIVE SUPPORT	BAHS	Reduce counselor at BAHS 0.5 FTE	Counselor to student ratio would align with other secondary buildings.	0.5	40,000.00	40,000.00
29			BHS	Eliminate counselor extra days in summer. 10 days per 6 counselors.	Flex schedule from workshop days and during the year.	0.326	28,568.00	28,568.00
30				Reduce Dean assignment to student calendar. 6 days per 4 Deans.	Distribute tasks performed by this position. Flex schedule.	0.131	13,347.00	13,347.00
31			Middle Schools	Eliminate Dean and Counselor extra day allocations: 6 x 10 days	Counselors and Deans would be given adjusted days during the school year so they can work needed summer days.	0.326	36,000.00	36,000.00
32		CLERICAL	Districtwide	Reduce Clerical Support	Eliminate Level 2's, Restructure all Level 3's to 217 day contracts, Reduce Level 4, 237 day contracts to 227 days, Reduce .5FTE level 4 at BAHS	3.5	221,661.97	221,661.97
33		EA	Elementary	Reduce Media EAs to 5 days per week, 4.75 hours per day	Media Center continues to be open for student and teacher access, even with reduction in hours.	2	80,000.00	80,000.00
34			Student Support Services	Reduce EA time	Distribute tasks performed by this position.	10.75	260,000.00	260,000.00
35		STIPENDS	ACTIVITIES	Only one musical/showcase performance (currently 2)	There would be fewer opportunities for students interested in the arts.		11,200.00	11,200.00
36			ATHLETICS	Reduce 10 assistant coaching stipends across athletic program	For some sports, this may put added pressure on booster organizations to raise funds to pay for assistant coaches. Athlete development will be impacted with less coaching available.	10	36,000.00	36,000.00
37			Superintendent Leadership	Reduce Board stipend	Limit the School Board Stipend by \$100 per member for each month	0	8,400.00	8,400.00
38		TEACHER	BAHS	Classroom Teacher Allocation.	Reflects enrollment.	0.3	19,500.00	19,500.00
39			BHS	Remove Strings start-up allocation.	Programming provided through building allocation.	0.6	40,000.00	40,000.00
40			Elementary	Classroom Teacher Allocation.	Reflects declining enrollment, use of .5 fte's and increase to class size calculation by 2.	11	715,000.00	715,000.00
41				Reduction of Enrichment and Intervention across elementaries to 10 fte's.	Develop a different model of MTSS	7	455,000.00	455,000.00
42				Reduce Specialist FTE	Reduction matches projected enrollment and decrease in classroom teachers	1.5	97,500.00	97,500.00
43			High Schools	Eliminate 0.1 AVID Coordinator above Integration allocation	AVID Coordinator at building would still be funded at 0.1 through integration funding	0.3	8,000.00	8,000.00
44				Reduce classroom teacher allocation by 5.5 FTE	Increase class size by 2	5.5	375,000.00	375,000.00
45			Middle Schools	Reduce classroom teacher allocation by 7 FTEs	Increase class ratios by 3 students	7	455,000.00	455,000.00
46			TECHNOLOGY	Reduce DLS Coaching	Technology coaching model would need to change	3	195,000.00	195,000.00
47			Student Support Services	Reduce SPED Licensed Positions	Distribute tasks performed by this position.	6	505,000.00	505,000.00
48				Reduce 1 fte for EL	Distribute tasks performed by this position.	1	113,000.00	113,000.00

Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total
49		CONSULTING	Operations	Consulting	Reduce budget for consulting	0	1,000.00	1,000.00
50			Superintendent Leadership	Reduce the Supt. consulting budget	Build capacity and depend on internal expertise	0	27,134.00	27,134.00
51				Reduce the Asst. Supt. consulting budget	Build capacity and depend on internal expertise	0	4,492.00	4,492.00
52		LEGAL	Operations	Legal Services	Limit use of attorney where possible	0	10,000.00	10,000.00
53		TRAVEL	High Schools	Reduce per pupil allocation by \$8,300 once allocation determined	Will reduce field trips	0	8,300.00	8,300.00
54			Operations	Reduce Enroll Ctr conf/travel	Use local support services and networking for development.	0	2,500.00	2,500.00
55				Travel / Conferences	Use local support services and networking for development.	0	2,000.00	2,000.00
56		SERVICE	Operations	Personnel Services	Reduce number of purchased reports from other state and county agencies.	0	2,000.00	2,000.00
57				Property/Liab Insurance	Reduce Prop Liab Insurance	0	13,000.00	13,000.00
58				Site Improvements	Adjusting schedule for lawn maintenance.	0	60,000.00	60,000.00
59		CUSTODIAN	Operations	2 Grounds staff	Have the building custodians help mantian the grounds. Cutting 2 would leave 2 remaining. Adjusted 2/21 to retain \$80,000 of rows 59/60	2 to 1	139,730.00	59,730.00
60				2 Maintenance Staff District Wide	Have the building custodian do all maintenance. Cutting 2 would leave 1 remaining. Requests will be determined based on availability	2	156,852.00	156,852.00
61		SUBSTITUTES	Elementary	Eliminate PD Site allocation from General Fund (MOVED TO SISA) line 19	PD would be supported by site.	0	-	-
62			High Schools	Online learning day replace substitute in some classes	Need to examine how this might look and extent implemented. The cost savings is based on \$200/sub/day and doing this for four subs 150 days	0	120,000.00	120,000.00
63			Middle Schools	Eliminate Building PD money (FROM SISA) line 19	Professional development funding and needs would need to be different. Creative use of teacher coverage and professional development experiences.	0	-	-
64			Curriculum Instruction and Assessment	Reduce Assessment professional development	Will need to establish other means to train staff.	0	10,000.00	10,000.00
65		SUPPLIES	Middle Schools	Reduce building supply budget by \$3,500 each	Reduce amount spent on supplies	0	10,500.00	10,500.00
66			Operations	Accounting General Supply	Utilize more technology.	0	3,000.00	3,000.00
67				Business Food	Eliminate unused line item	0	600.00	600.00
68				Business General Supply	Limit use of supplies.	0	1,000.00	1,000.00
69				Enroll Ctr General Supplies	E cum files have eliminated the need for printing cumulative folders.	0	3,000.00	3,000.00
70				Enrollment Center Postage	Limited need for mailings.	0	1,600.00	1,600.00
71				General supplies	Limit use of supplies.	0	2,000.00	2,000.00
72				Reduce 1 newsletter & activities guide	Less print outreach to non-parent community	0	12,600.00	12,600.00

Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total
73			Student Support Services	Reduce supply budget	(blank)	0	120,000.00	120,000.00
74			Superintendent Leadership	Eliminate printing and binding - student handbook printed from Communications budget	Budgeted in two departments.	0	4,500.00	4,500.00
75				Reduce the supply budget	Limit use of supplies.	0	1,400.00	1,400.00
76				Reduce Board interdept postage	More information is provided digitally.	0	500.00	500.00
77		EQUIPMENT	Operations	Accounting Technology	Delay technology updates.	0	500.00	500.00
78				Business Technology	Delay technology updates.	0	400.00	400.00
79				Capital	Delay purchasing or upgrading capital equipment.	0	40,000.00	40,000.00
80				Equipment	Delay purchasing or upgrading custodial equipment.	0	20,000.00	20,000.00
81					Delay purchasing or upgrading grounds equipment.	0	30,500.00	30,500.00
82				Equipment Purchased	Delay technology updates.	0	459.00	459.00
83			Superintendent Leadership	Reduce Board equipment	Delay technology updates.	0	1,000.00	1,000.00
84		CONTRACTED SERVICES	High Schools	Remove CIS option from US History, American Government, Economics, and Calculus; students earn the college credit through AP	The dollar savings is based on \$145/student/class fee with state aid reimbursing 1/3 of cost. These courses are CIS/AP courses so students would still have the opportunity to earn college credit by taking the AP exam and scoring a 3 or higher	0	66,000.00	66,000.00
85			Operations	Advertising reduction (newspaper ads)	Focus on online/social media advertising	0	15,500.00	15,500.00
86				Kelly Subs for Welcome Center	Aligns with current use.	0	15,000.00	15,000.00
87			TECHNOLOGY	Cut lease funding	No funds for special projects/upgrades ie: telephones, network audit, etc. May impact long term planning for upgrades.	0	80,000.00	80,000.00
88			Superintendent Leadership	Reduce Board dues and membership	Limit organizations enrolled as members.	0	1,200.00	1,200.00
89				Reduce Board periodical	Share and distribute information with fewer subscriptions.	0	300.00	300.00
90	Reduce Total						4,701,743.97	4,621,743.97

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Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total	
91	Restructure	ADMINISTRATIVE SUPPORT	Operations	Facility Coordinator Position	Position serves Fund 1	0	(80,000.00)	(80,000.00)	
92		STIPENDS	ACTIVITIES	Eliminate Vocal, Freestyle Stipend; Move chess out of activities & into Community Ed	Vocal Freestyle will be paid hourly for required out of contract vs stipend. Chess structure aligns to rest of the district.		8,100.00	8,100.00	
93			ATHLETICS	Combine boys and girls alpine ski under one coaching staff of 2 fte's	Combine boys and girls alpine ski under one coaching staff.	1	5,000.00	5,000.00	
94		TEACHER	Middle Schools	Addback Media .34 at each MS	Time reduced for FY19	1	(45,000.00)	(45,000.00)	
95		SERVICE	Operations	Repairs & Maintenance	Use outside vendors.	0	2,000.00	2,000.00	
96		CUSTODIAN	Operations	Warehouse Staff	Allocate portion of work that is Fund 02/Food Service	0	7,000.00	7,000.00	
97		ADMINISTRATIVE	Curriculum Instruction and Assessment	Director of Pathways paid out of United Way grant	A grant can cover \$50,000 of this position.	0.5	50,000.00	50,000.00	
98		SUPPLIES	Operations	Eliminate Course Catalog	The print course catalog is a marketing piece, could be done online	0	13,000.00	13,000.00	
99			TECHNOLOGY	Eliminate 5th Grade Chromebook Cases	5th Grade Chromebooks would remain at elementary schools as part of a cart model. Cases not needed as devices do not leave building.	0	22,400.00	22,400.00	
100		EQUIPMENT	Operations	Technology equip/Enroll Ctr	Current tech needs following the tech replacement schedule. No need for additional equip.	0	3,000.00	3,000.00	
101		CONTRACTED SERVICES	Operations	New Background Check Company	New firm allows for lower rates.	0	5,000.00	5,000.00	
102				New Teacher Evaluation System	Look for other vendors to provide service at lower annual rate.	0	8,000.00	8,000.00	
103			Student Support Services	Reduce Headway expenses	Change model to Co-located approach	0	300,000.00	300,000.00	
104				Keep current walking distance for K-12. 1.0 Miles Elementary, 1.50 Miles Secondary and require 9-12 to board buses at Middle Schools within 1.5 miles of home.	Current walking distances for students in consideration of hazards. Increased supervision required at Middle Schools.	0	-	231,200.00	
105	Restructure Total							298,500.00	529,700.00
106	Grand Total Tier 1							6,579,308.97	6,574,008.97

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Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total	
	Tier 1, Tier 2, Budget Unit	Tier 2 excluding Community Education (All)							
	Sum of Total						<b>Before 2/21 Wkshp</b>	<b>After 2/21 Workshop</b>	
Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total	
1	Restructure	CONTRACTED SERVICES	Transportation	Increase walking distance by .5 mile for K-12. 1.5 Miles Elementary, 2.0 Miles Secondary	Current walking distances for students in consideration of hazards. Increased supervision required at Middle Schools.	0	115,600.00	115,600.00	
2				Increase walking distance by .5 mile for K-12. 1.5 Miles Elementary, 2.0 Miles Secondary and require 9-12 to board buses at Middle Schools within 2 miles of home.	Current walking distances for students in consideration of hazards. Increased supervision required at Middle Schools.	0	346,800.00	346,800.00	
3				Keep current walking distance for K- 12. 1.0 Miles Elementary, 1.50 Miles Secondary and require 9-12 to board buses at Middle Schools within 1.5 miles of home.	Current walking distances for students in consideration of hazards. Increased supervision required at Middle Schools. Moved to Tier 1 Row 104	0	231,200.00	-	
4	Restructure Total							693,600.00	462,400.00
5	Grand Total							693,600.00	462,400.00

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Proposed FY20 Budget Adjustments after 2/21/19 Workshop

Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total
	Tier 1, Tier 2, Budget Unit	Tier 3 excluding Community Education (All)						
	Sum of Total							
Row	Action	Unit / Area	Group	Item	How implications will otherwise be met.	FTE	Total	Total
1	Eliminate	EA	Elementary	Eliminate Media EA	Impacts how the Media Center operates	10	400,000.00	400,000.00
2		STIPENDS	Elementary	Eliminate Patrol Stipend	Impacts safety and security at all buildings	10	27,500.00	27,500.00
3		EA	BHS	EA: Media	Include media center(library) in teacher supervision rotation. Current technicians would check-in Chromebook repairs. Adjusted 2/21 Row 3 Tier 1, 13,000 moved to Tier 3	1 to .5	-	13,000.00
4			ATHLETICS	Eliminate 9th grade athletic teams from athletic budget	This would have implications in our conference as we would be an exception with having no 9th grade teams. Adjusted 2/21 Row 6 Tier 1 moved to Tier 3	20	-	84,000.00
5			Middle Schools	Eliminate Orchestra	Low numbers at Metcalf and Nicollet; still offer general music, band and choir as options. Adjusted 2/21 to Row 13 Tier 1 moved to Tier 3.	1	-	59,500.00
<b>Eliminate Total</b>							<b>427,500.00</b>	<b>584,000.00</b>
6	Reduce	EA	Elementary	Reduce Media EAs from 10FTE to 5FTE (Note; current 6 hour positions) ONLY AN OPTION IF REDUCTION IN TIER 1 (AB 4) IS NOT IMPLEMENTED	Each of the 5 Media EAs would have 2 buildings	5	120,000.00	120,000.00
7		CUSTODIAN	Operations	Reduce Custodial staff	Adjust daily cleaning	2	60,000.00	60,000.00
8		CUSTODIAN	Operations	2 Grounds staff	Have the building custodians help mantian the grounds. Cutting 2 would leave 2 remaining. Adjusted 2/21 to retain \$80,000 of rows 59/60	1	-	80,000.00
<b>9 Reduce Total</b>							<b>180,000.00</b>	<b>260,000.00</b>
<b>10 Grand Total</b>							<b>607,500.00</b>	<b>844,000.00</b>

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