



Future Ready. Community Strong.

Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN, 55337
December 12, 2019
6:30 PM

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

- I. Call to Order
 - A. Welcome Public
 - B. Pledge of Allegiance
- II. Approval of Agenda
- III. Truth in Taxation Hearing
 - A. Introduction and Public Comment Protocol
 - B. Budget and Property Tax Presentation 4
Presenter: Lisa Rider, Executive Director of Business Services
 - C. Public Comment
 - D. Conclude the Truth in Taxation Portion of the Meeting
- IV. Information
 - A. Audit Report FY19 33
Presenter: Lisa Rider, Executive Director of Business Services, and Dennis J. Hoogeveen, CPA, Principal, CliftonLarsonAllen LLP
 - B. World's Best Workforce and Achievement and Integration Report 48
Presenter: Imina Oftedahl, Director of Curriculum, Instruction and Assessment
 - C. Report on Pathways K-12 74
Presenter: Imina Oftedahl, Director of Curriculum, Instruction and Assessment
 - D. Superintendent Report 89
 - E. Student Representative Report 90
 - F. Board Member Reports 91
 - G. Committee Reports 92

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

V. Business Meeting

A. Consent Agenda

Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.

1. Approve Minutes 94
2. Approve Personnel Recommendation 99
3. Adopt a Resolution to Accept Donations 100
4. Approve October Payroll, Receipts, Expenses and Investments 102
5. Receive a Report on the Listening Session 174
6. Approve, on a Second Reading Basis, Changes to Policy 613: *Graduation Requirements* 175
7. Approve No Changes to Policies 209: *Code of Ethics*; 210: *Conflict of Interest - School Board Members*; 211: *Criminal or Civil Action Against School District, School Board Member, Employee or Student*; 212: *School Board Member Development*; 213: *School Board Committees*; and 214: *Out-of-State Travel by School Board Members* 181
8. Approve a Non-Substantive Change to Policy 299: *Student Representative to the School Board* 200
9. Approve the Turf Proposal from Midwest Sport and Turf Systems (MWSTS) 203

B. New Business

1. Approve Facilities Recommendation 204
Presenter: Dr. Theresa Battle, Superintendent
2. Approve Scheduling a Special Board Meeting on December 19, 2019 228
Presenter: Abigail Alt, Board Chair
3. Approve the Financial Audit Report for 2018-2019 229
Presenter: Lisa Rider, Executive Director of Business Services
4. Approve Final Certification of Property Tax Levy Payable in 2020 433
Presenter: Lisa Rider, Executive Director of Business Services
5. Adopt a Resolution Establishing Combined Precincts 435
Presenter: Lisa Rider, Executive Director of Business Services
6. Approve Secondary Course Catalog 442
Presenter: Dave Helke, Principal

- VI. Adjourn to a Policy Committee of the Whole to Discuss *New Policy 509.5: Intra-District Transfer (Variance Enrollment)* 444
Presenter: Dr. Theresa Battle, Superintendent

- VII. Adjourn to a Closed Session as Permitted by Minnesota Statute 13D.03 to Discuss ISD 191's Labor Negotiation Strategy

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ONE91
Burnsville · Eagan · Savage



INDEPENDENT SCHOOL DISTRICT 191 PUBLIC HEARING FOR TAXES PAYABLE IN 2020

December 12, 2019, 6:30 PM

Diamondhead Education Center, Burnsville Room

Future Ready. Community Strong.

Tax Hearing Presentation

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

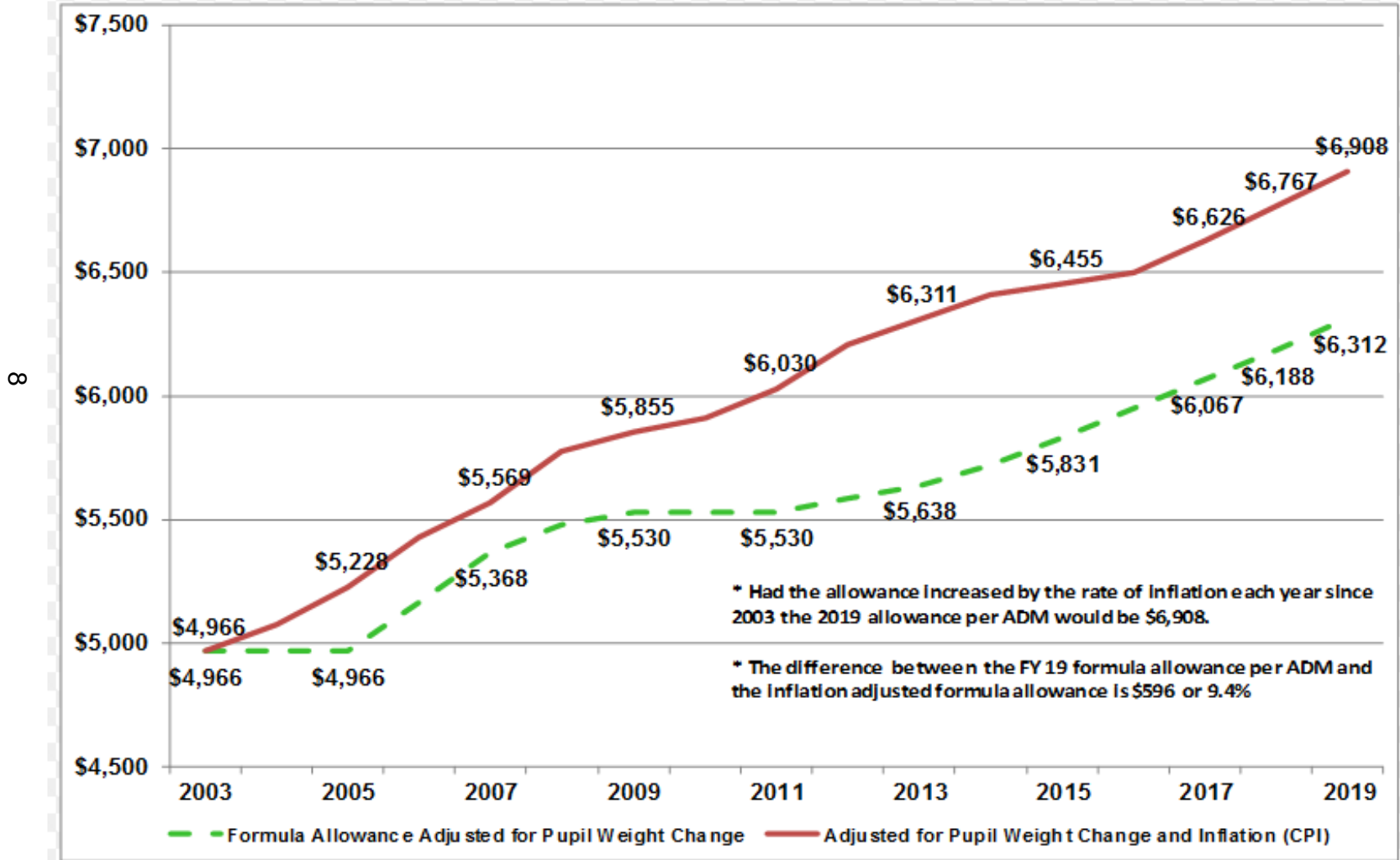
Agenda for Hearing

- A. Background on School Funding, Property Tax Levies, and Budgets
- B. Information on the District Budget
- C. Information on the District's Proposed Tax Levy for Taxes Payable in 2020
- D. Public Comments and Questions

School funding is highly regulated by the state

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

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



ISD #191 - BURNSVILLE-EAGAN-SAVAGE

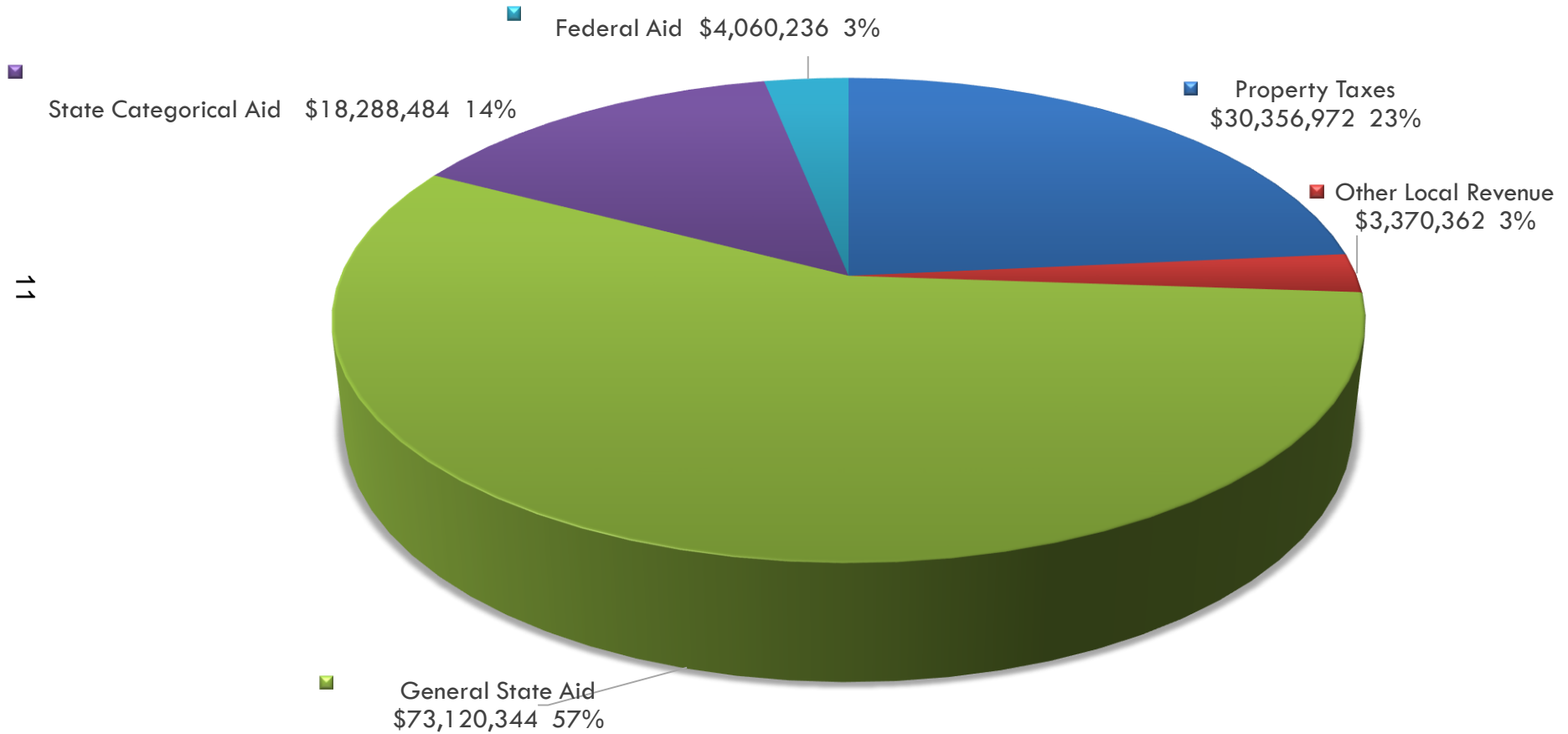
AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$10,024,458	\$101,118,275	\$100,063,665	(\$3,340,416)	\$7,738,652
B. NONSPENDABLE FOR PREPAIDS	\$374,535	\$94,857			\$469,392
B. NONSPENDABLE	\$374,535	\$94,857	\$0	\$0	\$469,392
C. COMMITTED FOR					
PROGRAM CARRYOVER - NONCAPITAL	\$748,055	\$52,600			\$800,655
PROGRAM CARRYOVER - FACILITIES RENTAL	\$243,297	\$187,213	\$73,980		\$356,530
PRO PAY PROGRAM	\$266,452	\$2,345,133	\$2,218,576		\$393,009
C. COMMITTED	\$1,257,804	\$2,584,946	\$2,292,556	\$0	\$1,550,194
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$123,064	\$738,452	\$615,388	\$0
CAREER AND TECH PROGRAM	\$0	\$229,733	\$1,193,082	\$963,349	\$0
LEARNING AND DEVELOPMENT	\$0	\$1,896,905	\$2,193,459	\$296,554	\$0
BASIC SKILLS	\$0	\$9,535,528	\$9,535,528		\$0
BASIC SKILLS EXTENDED TIME	\$0	\$300,248	\$300,248		\$0
STAFF DEVELOPMENT	\$0	\$1,195,046	\$2,541,060	\$1,346,014	\$0
AREA LEARNING CENTER	\$1,114,367	\$3,643,277	\$2,195,674		\$2,561,970
ACHIEVEMENT & INTEGRATION	\$0	\$1,947,245	\$2,051,622	\$104,377	\$0
SAFE SCHOOLS	\$0	\$448,043	\$448,043		\$0
MEDICAL ASSISTANCE	\$0	\$383,802	\$383,802		\$0
LONG-TERM FACILITIES MAINTENANCE (LTFM)	\$0	\$2,521,307	\$2,842,884		(\$321,577)
OPERATING CAPITAL	\$2,716,214	\$2,857,655	\$2,578,001		\$2,995,868
HEALTH & SAFETY	(\$14,734)			\$14,734	\$0
TECHNOLOGY LEVY	\$342,560	\$2,665,552	\$2,718,212		\$289,900
D. RESTRICTED	\$4,158,407	\$27,747,405	\$29,720,067	\$3,340,416	\$5,526,161
BUDGET		\$130,590,440	\$132,964,827		\$13,440,817
TOTAL GENERAL FUND	\$15,815,204	\$131,545,483	\$132,076,288	\$0	\$15,284,399
DIFFERENCE		\$955,043	(\$888,539)		\$1,843,582
% VARIANCE		0.73%	-0.67%		

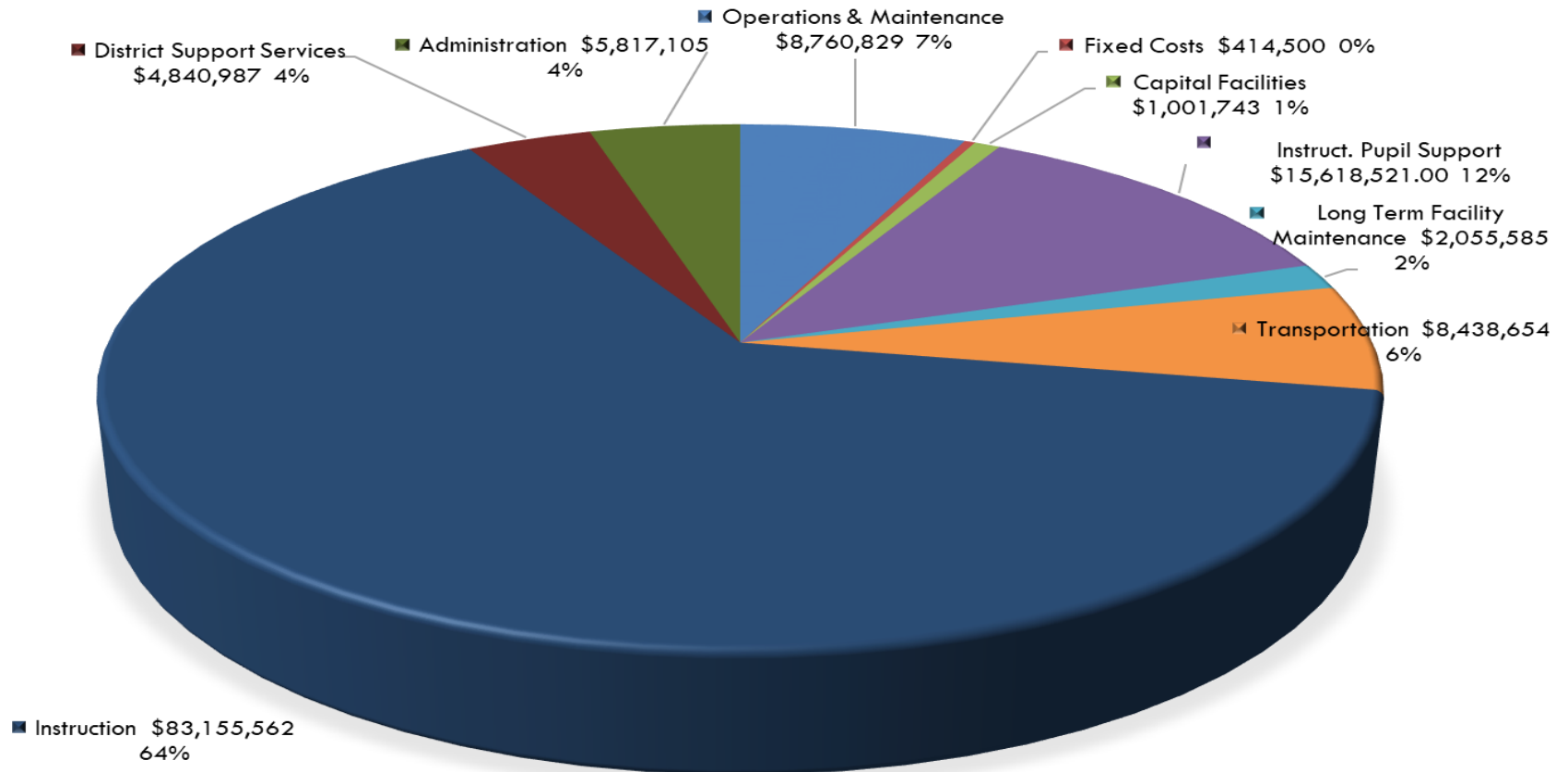
ISD #191 - BURNSVILLE-EAGAN-SAVAGE
AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
FOOD SERVICE					
NONSPENDABLE FOR INVENTORY	\$189,270		\$64,013		\$125,257
RESTRICTED FOR FOOD SERVICE	\$1,047,072	\$5,712,325	\$5,870,476		\$888,921
BUDGET		\$6,029,182	\$6,302,473		\$963,051
TOTAL FOOD SERVICE	\$1,236,342	\$5,712,325	\$5,934,489	\$0	\$1,014,178
DIFFERENCE		(\$316,857)	(\$367,984)		\$51,127
% VARIANCE		-5.26%	-5.84%		
COMMUNITY EDUCATION					
NONSPENDABLE FOR PREPAIDS	\$1,347	\$1	\$0	\$0	\$1,348
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	(\$144,517)	\$5,534,334	\$5,311,489	(\$103,054)	(\$24,726)
EARLY CHILDHOOD FAMILY ED	\$55,133	\$526,493	\$581,626		\$0
SCHOOL READINESS	\$496,145	\$420,948	\$573,873		\$343,220
ADULT BASIC EDUCATION	\$0	\$595,368	\$677,220	\$81,852	\$0
OTHER PURPOSES	\$0	\$169,203	\$190,405	\$21,202	\$0
BUDGET		\$6,835,013	\$6,931,977		\$311,144
TOTAL COMMUNITY EDUCATION	\$408,108	\$7,246,347	\$7,334,613	\$0	\$319,842
DIFFERENCE		\$411,334	\$402,636	\$0	\$8,698
% VARIANCE		6.02%	5.81%		
CAPITAL PROJECTS FUND					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$3,243,659	\$56,801	\$796,083		\$2,504,377
LTFM (PREV ALT FACIL PROG)	\$510,737	\$3,653	\$217,954		\$296,436
BUDGET		\$10,000	\$2,000,000		\$1,764,396
TOTAL CAPITAL PROJECTS	\$3,754,396	\$60,454	\$1,014,037	\$0	\$2,800,813
DIFFERENCE		\$50,454	(\$985,963)		\$1,036,417
% VARIANCE		504.54%	-49.30%		
DEBT SERVICE					
NONSPENDABLE FOR PREPAIDS	\$0	\$2,325,779	\$0		\$2,325,779
A. RESTRICTED FOR					
OPERATING	\$2,800,285	\$7,802,502	\$9,699,698		\$903,089
OPEB BOND DEBT SERVICE	\$361,705	\$1,278,873	\$1,404,475		\$236,103
BUDGET		\$10,673,007	\$11,101,798		\$2,733,199
TOTAL DEBT SERVICE	\$3,161,990	\$11,407,154	\$11,104,173	\$0	\$3,464,971
DIFFERENCE		\$734,147	\$2,375		\$731,772
% VARIANCE		6.88%	0.02%		
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$186,894	\$953,736	\$888,993		\$251,637
HEALTH BENEFITS SELF-INSURANCE	\$7,077,308	\$21,688,530	\$20,668,436		\$8,097,402
SEVERANCE BENEFITS	\$2,551,544	\$347,337	\$248,761		\$2,650,120
OTHER POST-EMPLOYMENT BENEFITS	\$12,771,579	\$568,939	\$1,174,779		\$12,165,739
TOTAL INTERNAL SERVICE FUNDS	\$22,587,325	\$23,558,542	\$22,980,969	\$0	\$23,164,898
TRUST FUNDS					
EMPLOYEE BENEFITS TRUST FUND	\$124,426	\$887,456	\$913,509		\$98,373
PRIVATE-PURPOSE TRUST FUND	\$90,388	\$95,302	\$53,616		\$132,074
TOTAL TRUST FUNDS	\$214,814	\$982,758	\$967,125	\$0	\$230,447

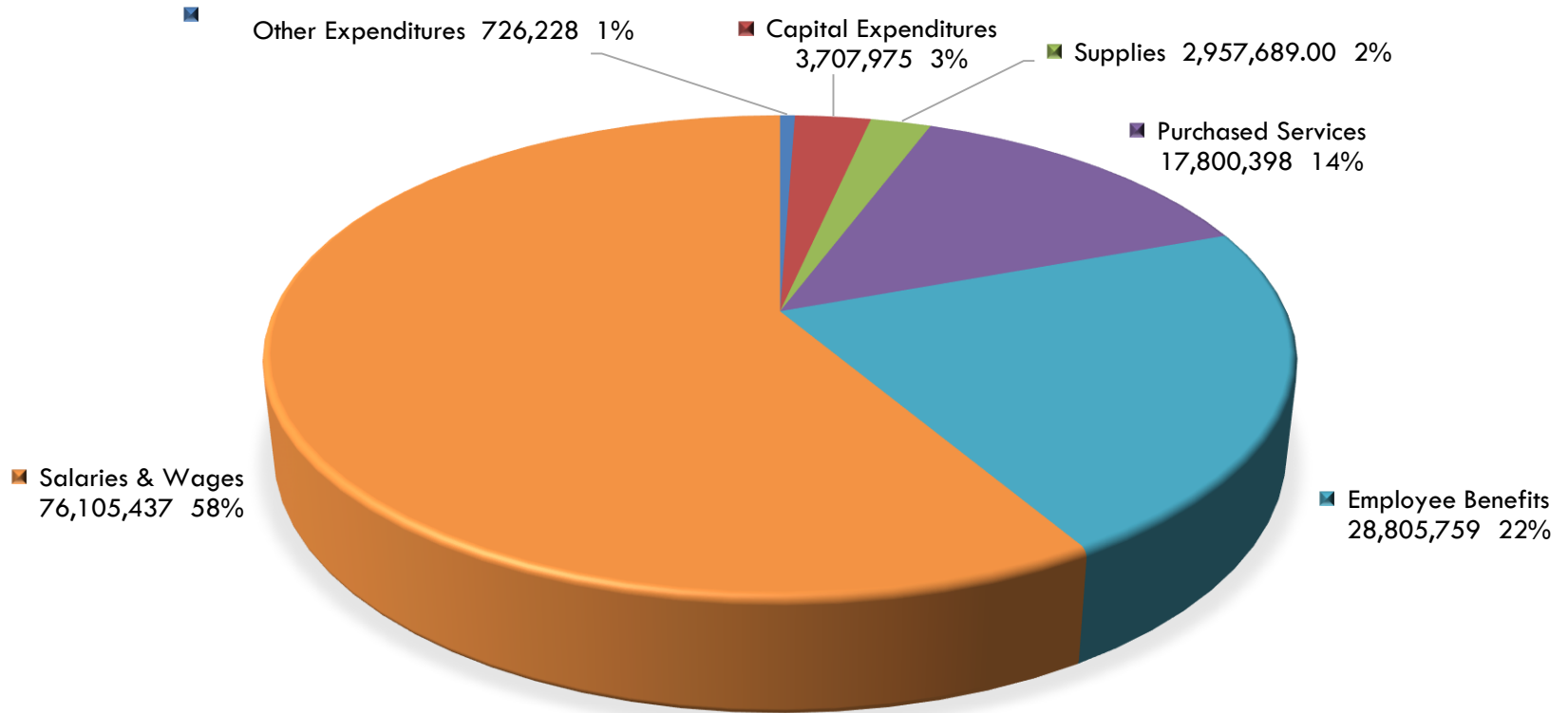
General Fund Revenue
2019-2020 Adopted Budget
\$129,196,398



General Fund Expenditures by Program
2019-2020 Adopted Budget
\$130,103,486



General Fund Expenditures by Object
2019-2020 Adopted Budget
\$130,103,486



ISD191 Comparison of Payable 2019 vs. Payable 2020 Certified Levies

Funds	2018 PAY 2019 Limitation	2019 PAY 2020 Limitation	Increase/ (Decrease)	Percent Change
General	\$30,381,957	\$31,495,243	\$1,113,286	3.66%
Community Service	1,543,821	1,809,068	\$265,247	17.18%
General Debt Service	10,372,592	9,569,825	(\$802,767)	-7.74%
OPEB Trust Service	1,402,666	1,368,863	(33,803)	-2.41%
Total	\$43,701,036	\$44,242,999	\$541,963	1.24%

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**Proposed
Tax Levy
for Taxes
Payable in
2020**

	2018 Payable 2019	2019 Payable 2020	Increase/ (Decrease)
General Levies:			
Referendum Levy	\$ 16,066,160	\$ 16,043,794	\$ (22,366)
Location Optional Levy Tier 1	-	1,991,334	1,991,334
Location Optional Levy Tier 2	4,019,435	3,822,742	(196,694)
Equity Revenue Levy	786,231	621,872	(164,359)
Operating Capital Levy	878,699	913,977	35,278
Safe Schools	341,273	324,572	(16,700)
Safe Schools - District 917	118,498	112,699	(5,799)
Career & Technical Levy	308,806	332,330	23,523
Long Term Facilities Maintenance Levy	2,300,432	2,639,847	339,415
Economic Development Abatement	30,441	29,769	(672)
Transition Revenue Levy	319,659	304,016	(15,643)
Achievement & Integration Levy	615,415	605,995	(9,421)
Reemployment Insurance Levy	150,000	125,000	(25,000)
Lease Levy	780,970	772,743	(8,227)
Capital Project Referendum Levy	2,889,978	3,109,329	219,351
Alternative Compensation Levy	847,819	819,672	(28,147)
Total General Levies	30,453,816	32,569,690	2,115,874
Levy Adjustments	(71,859)	(1,074,447)	(1,002,588)
Net General Levies	\$ 30,381,957	\$ 31,495,243	\$ 1,113,286

Proposed Tax Levy for Taxes Payable in 2020

	2018 Payable 2019	2019 Payable 2020	Increase/ (Decrease)
Community Service Fund:			
General Community Education	\$ 475,685	\$ 475,685	\$ -
Early Childhood Family Education	252,321	258,594	6,273
Disabled Adults	3,062	3,062	-
School Age Care	800,000	800,000	-
Home Visiting	5,567	6,051	484
Total Levies	1,536,634	1,543,392	6,757
Levy Adjustments	7,186	265,677	258,490
Community Service Levies	\$ 1,543,821	\$ 1,809,068	\$ 265,247

Proposed Tax Levy for Taxes Payable in 2020

	2018 Payable 2019	2019 Payable 2020	Increase/ (Decrease)
General Debt Service Fund:			
Voter Approved Levy	\$ 4,228,311	\$ 3,568,691	\$ (659,620)
Long Term Facilities Maintenance Debt Service	6,070,767	6,522,609	451,842
Total Levies	10,299,078	10,091,300	(207,778)
Levy Adjustments	73,514	(521,475)	(594,989)
Debt Service Levy	\$ 10,372,592	\$ 9,569,825	\$ (802,767)
OPEB Levy - Non-Voter Approved	\$ 1,404,053	\$ 1,366,903	\$ (37,150)
Levy Adjustments	(1,386)	1,961	3,347
OPEB Levy	\$ 1,402,667	\$ 1,368,864	\$ (33,803)

Reasons for Increase(Decreases) in General Fund Levy

- Referendum, Location Optional and Equity Revenue Levy reflects the November 2019 voter approved referendum \$1,607,915
- Long Term Facilities Maintenance Levy (LTFM) reflects \$339,415 more due to LTFM projects approved

Reasons for Increase(Decreases) in General Fund Levy

- Capital Project Referendum Levy increased by \$219,351 due to set rate and change in valuation

Reasons for Increase(Decreases) in General Fund Levy

- Levy Adjustments are significant due to
 - (\$606,619) FY17 and FY18 Final adjustments reflecting the lower finalized enrollment
 - (\$635,580) FY20 adjustments based on updated (lower than originally levied) enrollment per gen ed formulas
 - \$167,752 annual abatement adjustments

Reasons for Increase(Decreases) in Community Services Fund Levy

- Adjustment from FY18 for School Age Care Levy based on programing need
\$265,677

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

- Reduction in Debt Schedule (\$207,778)
- Adjustment for Debt Excess returned to taxpayers (\$521,475)

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

- No notable change in OPEB Debt Service Fund Levy.

Impact on ISD 191 School Property Taxes Only (within the City of Burnsville) Payable 2020 Compared to Past Three Years

Estimated Changes in School Property Taxes, 2017 to 2020

Based on 18.3% Cumulative Changes in Property Value from 2017 to 2020 Taxes

Type of Property	Estimated Market Value for 2017 Taxes	Actual Taxes Payable in 2017	Estimated Market Value for 2018 Taxes	Actual Taxes Payable in 2018	Estimated Market Value for 2019 Taxes	Actual Taxes Payable in 2019	Estimated Market Value for 2020 Taxes	Estimated Taxes Payable in 2020			Change in Taxes 2017 to 2020	Change in Taxes 2019 to 2020
								Without Referendum*	Approved Referendum*	Total		
24 Residential Homestead	\$105,703	\$461	\$110,988	\$520	\$117,647	\$526	\$125,000	\$490	\$34	\$524	\$63	-\$2
	126,843	574	133,185	644	141,176	650	150,000	606	41	647	73	-3
	169,124	800	177,580	890	188,235	899	200,000	837	55	892	92	-7
	211,405	1,025	221,976	1,137	235,294	1,149	250,000	1,069	69	1,138	113	-11
	253,686	1,251	266,371	1,383	282,353	1,398	300,000	1,300	82	1,382	131	-16
	295,967	1,476	310,766	1,630	329,412	1,647	350,000	1,532	96	1,628	152	-19
	338,249	1,702	355,161	1,876	376,471	1,897	400,000	1,763	110	1,873	171	-24
	422,811	2,151	443,951	2,362	470,588	2,382	500,000	2,207	137	2,344	193	-38
	634,216	3,318	665,927	3,650	705,882	3,707	750,000	3,459	206	3,665	347	-42
845,621	4,539	887,902	4,974	941,176	5,052	1,000,000	4,711	275	4,986	447	-66	
Commercial/ Industrial #	\$845,621	\$4,775	\$887,902	\$5,256	\$941,176	\$5,344	\$1,000,000	\$4,980	\$275	\$5,255	\$480	-\$89
	1,691,243	9,680	1,775,805	10,636	1,882,353	10,815	2,000,000	10,073	550	10,623	943	-192
	2,536,864	14,585	2,663,707	16,016	2,823,529	16,285	3,000,000	15,167	825	15,992	1,407	-293
	3,382,485	19,490	3,551,609	21,396	3,764,706	21,756	4,000,000	20,261	1,100	21,361	1,871	-395
	4,228,106	24,394	4,439,512	26,776	4,705,882	27,226	5,000,000	25,355	1,375	26,730	2,336	-496
Apartments and Res. Non-Homestead (2 or more units)	\$422,811	\$2,442	\$443,951	\$2,648	\$470,588	\$2,690	\$500,000	\$2,503	\$137	\$2,640	\$198	-\$50
	634,216	3,662	665,927	3,972	705,882	4,035	750,000	3,755	206	3,961	299	-74
	845,621	4,883	887,902	5,296	941,176	5,380	1,000,000	5,007	275	5,282	399	-98

Tax Rates						
Tax Capacity Rate		27.529		25.758		26.202
Referendum Market Value Rate		0.23336		0.27448		0.24409
						23.683
						0.20464
						0.02749
						23.683
						0.23213

* "Approvedreferendum" includes estimates of additional taxes for the operating referendum increase approved by voters on November 5, 2019.
 # For commercial-industrial property, figures above are for property in the City of Burnsville. Taxes for commercial-industrial property in other municipalities may be slightly different, due to the impact of the Fiscal Disparities Program.
General Notes
 1. The figures in the table are based on school district taxes only, and do not include taxes for the city or township, county, state, or other taxing jurisdictions.
 2. Estimates of taxes payable in 2020 are preliminary, based on the best data available as of the date above.
 3. For all examples of properties, taxes are based on changes in taxable market value of 5.0% from 2017 to 2018 taxes, 6.0% from 2018 to 2019, and 6.3% from 2019 to 2020.

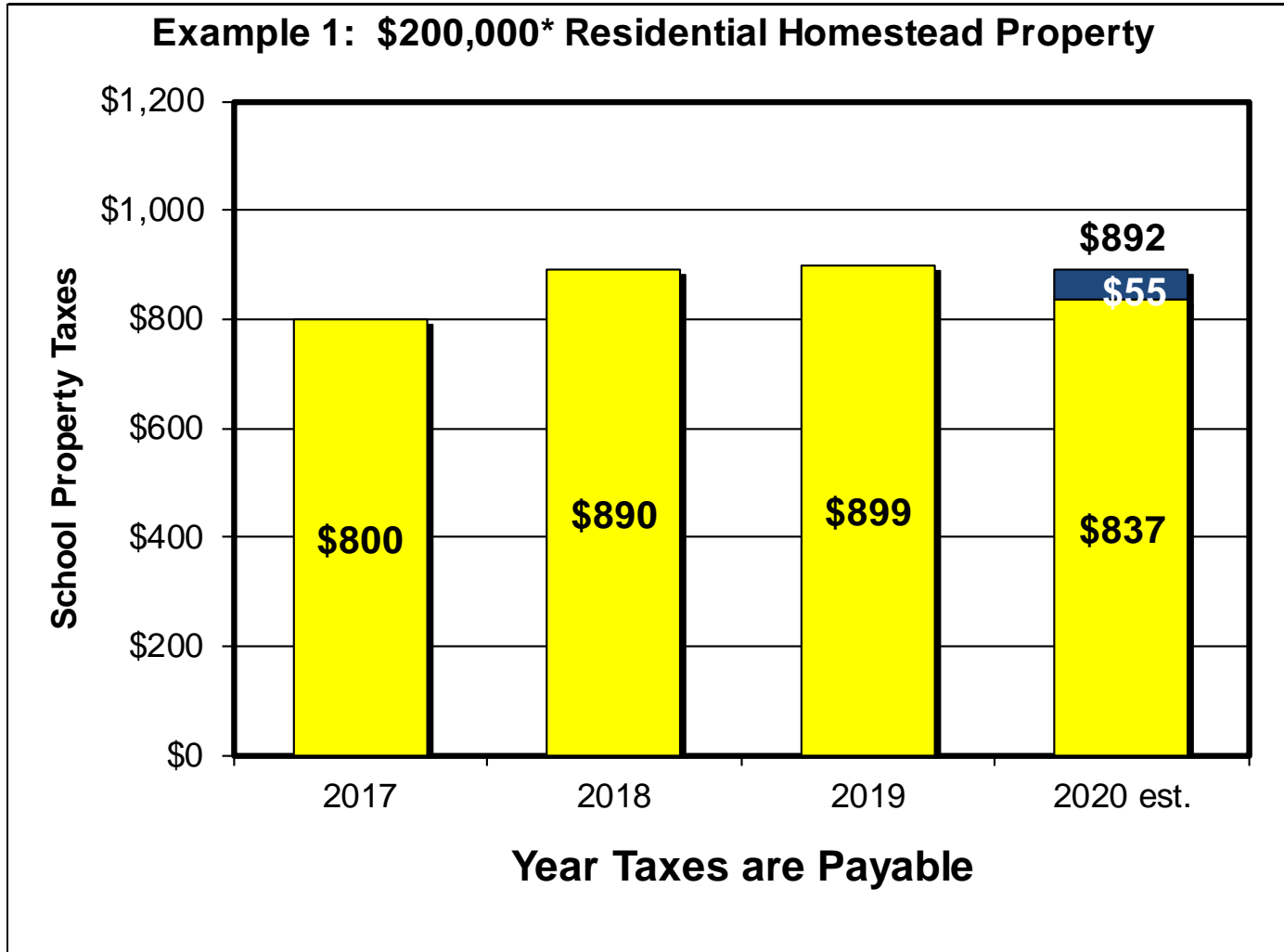
Estimated Changes in School Property Taxes 2017 to 2020

- Based on 18.3% Cumulative Changes in Property Value from 2017 to 2020 Taxes
- For all the following four examples of properties, the value shown in the series of the chart is the estimated market value for the taxes payable in 2020. Taxes are calculated based on changes in market value of 5.0% from 2017 to 2018 and 6.0% from 2018 to 2019, and 6.3% from 2019 to 2020.
- Charts and estimates provided by Ehlers (District's municipal financial advisors)

Burnsville-Eagan-Savage ISD 191

Estimated Changes in School Property Taxes, 2017 to 2020

Based on 18.3% Cumulative Changes in Property Value from 2017 to 2020 Taxes



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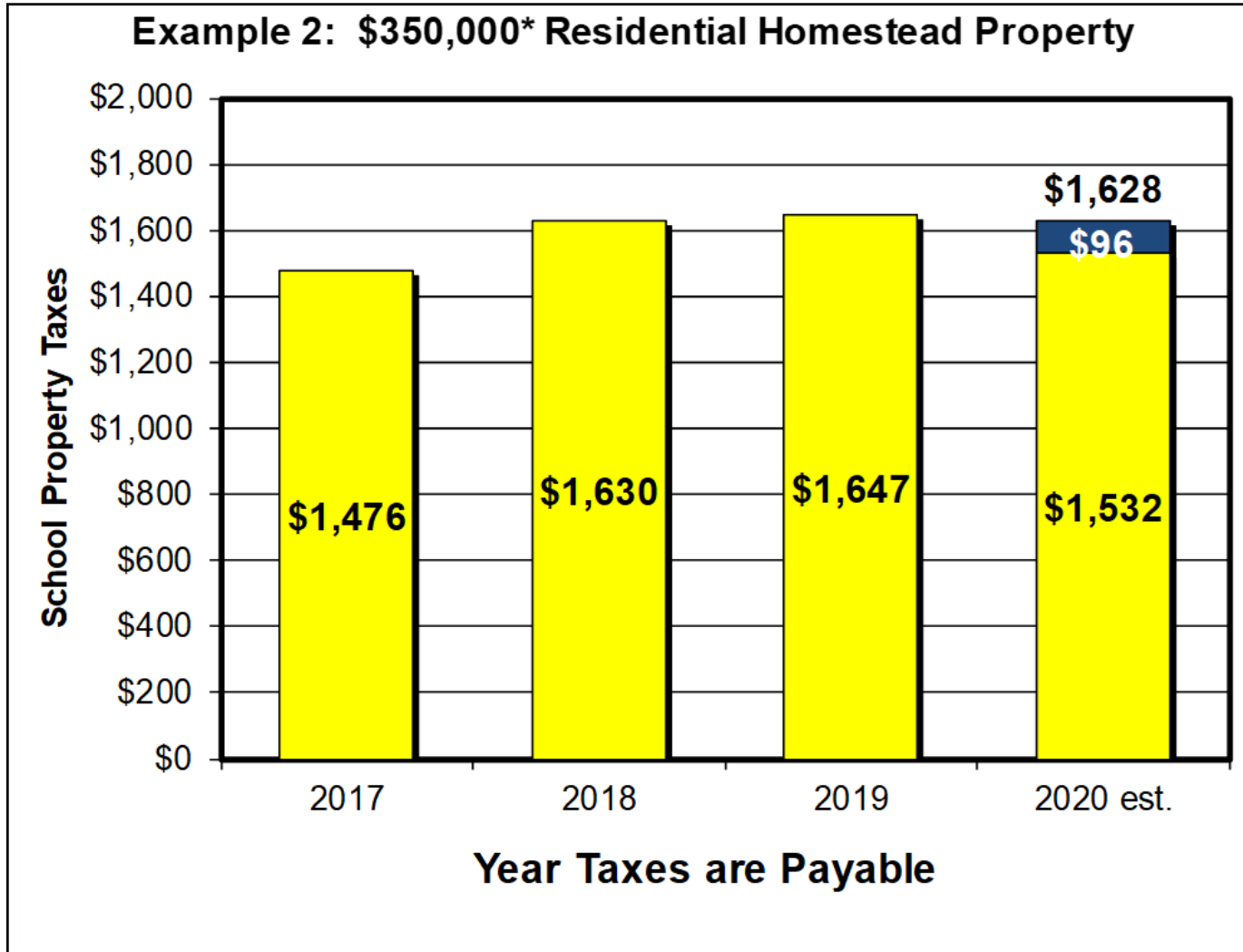
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** The darker portion of the 2020 bar represents the estimated taxes associated with the operating referendum increase approved by voters on November 5, 2019.

Burnsville-Eagan-Savage ISD 191

Estimated Changes in School Property Taxes, 2017 to 2020

Based on 18.3% Cumulative Changes in Property Value from 2017 to 2020 Taxes



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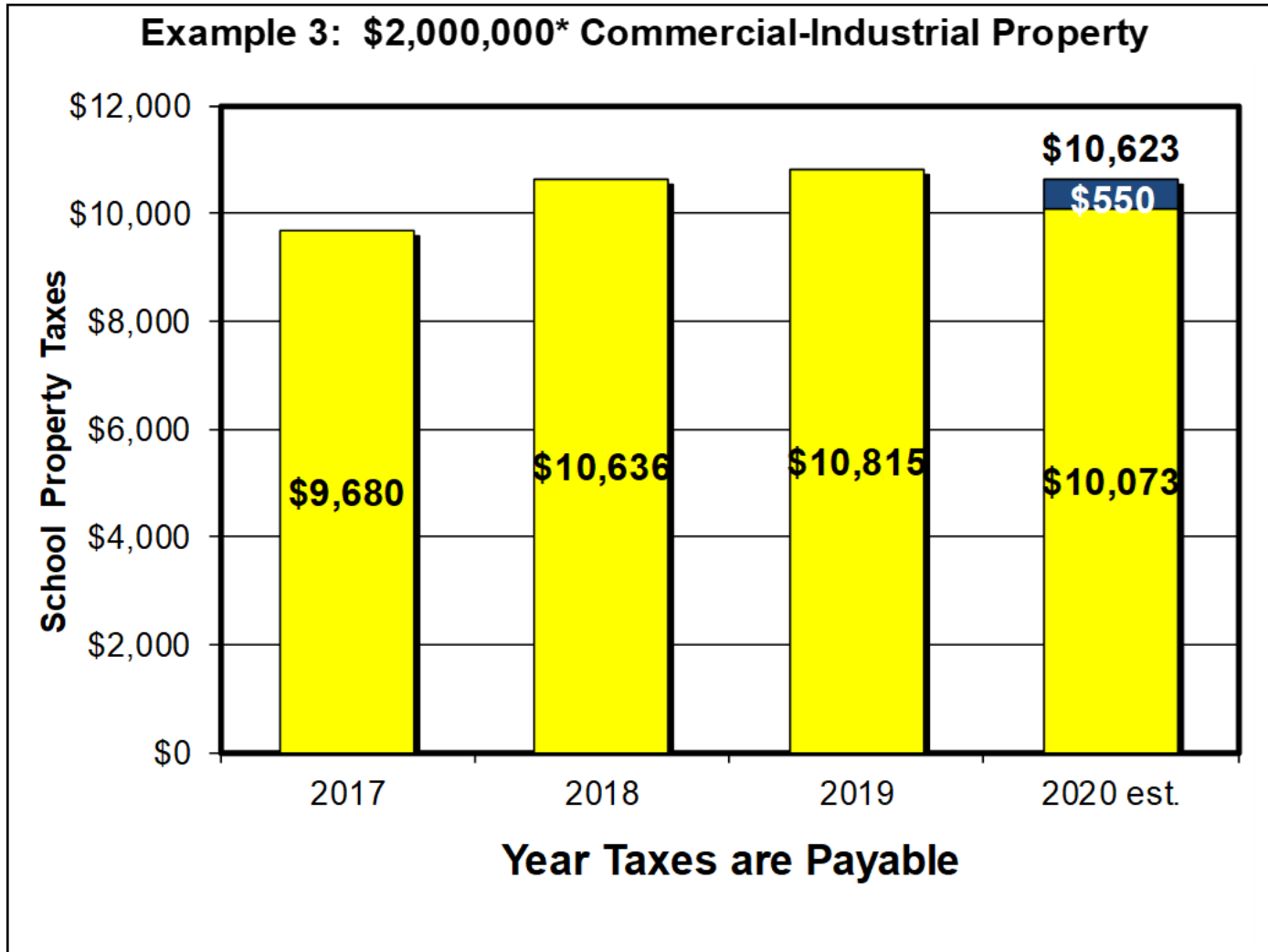
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Burnsville-Eagan-Savage ISD 191

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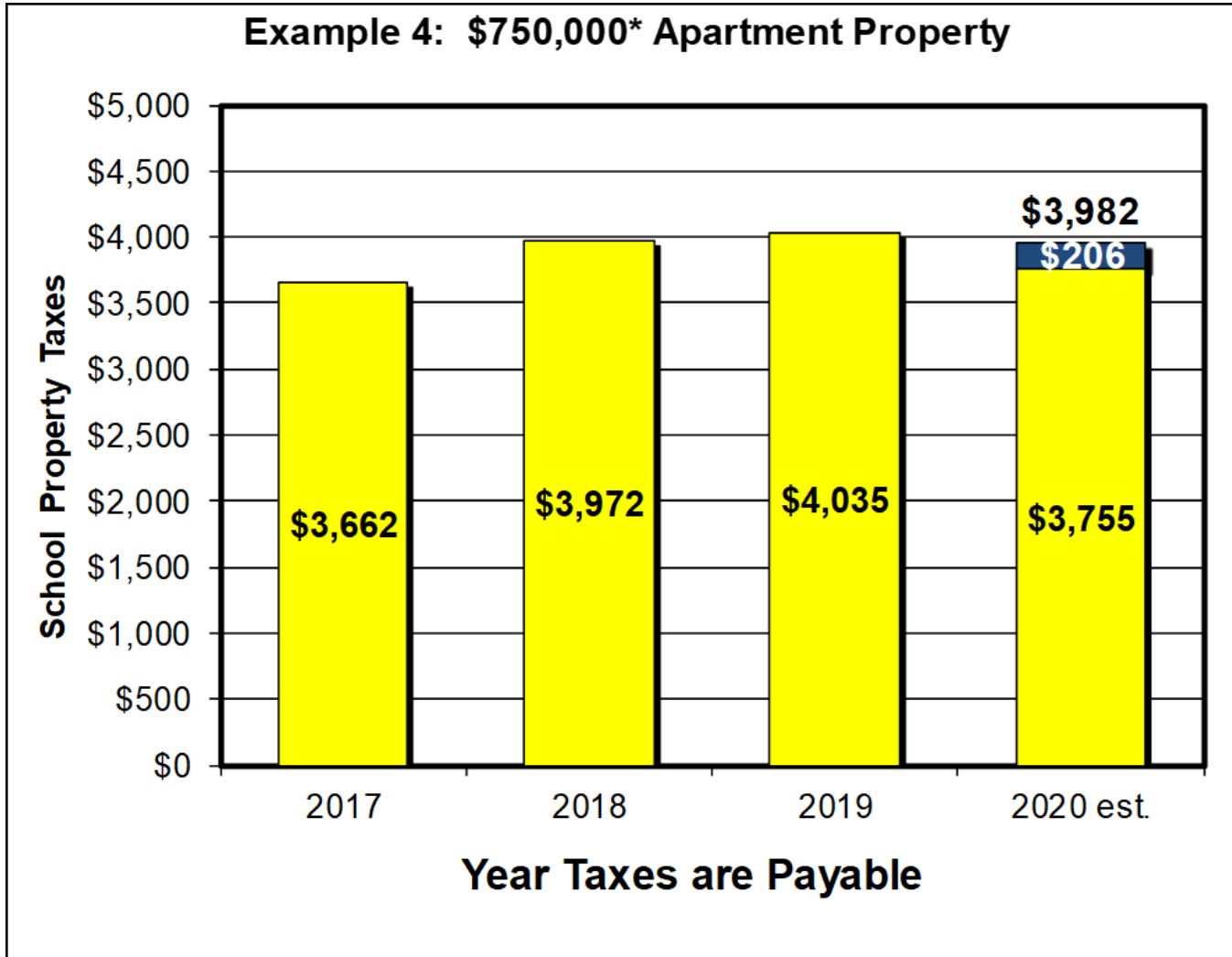
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Burnsville-Eagan-Savage ISD 191

Estimated Changes in School Property Taxes, 2017 to 2020

Based on 18.3% Cumulative Changes in Property Value from 2017 to 2020 Taxes



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* For all four examples of properties, the value shown in the title of the chart is the estimated market value for taxes payable in 2020. Taxes are calculated based on changes in market value of 5.0% from 2017 to 2018 taxes, 6.0% from 2018 to 2019, and 6.3% from 2019 to 2020.

** The darker portion of the 2020 bar represents the estimated taxes associated with the operating referendum increase approved by voters on November 5, 2019.

Possible Property Tax Refund

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

Next Board Action

Later in this meeting, agenda action item requesting Board of Education Certification of the Final Levy for Payable 2020, funding School Year 2020-2021

Invitation for Public to Comment and ask Questions



**Agenda IV.A.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

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

Date: December 5, 2019

Re: Audit Report FY19

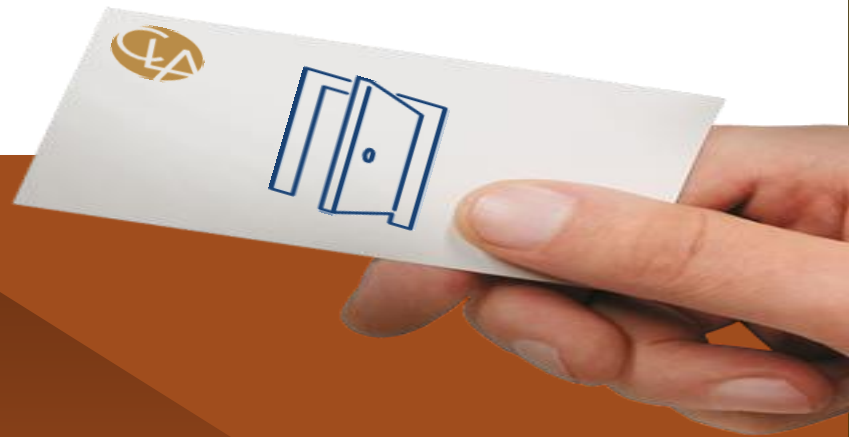
Receive the Audit Report FY19 from Lisa Rider, executive director of business services, and Dennis J. Hoogeveen, CPA, Principal, CliftonLarsonAllen LLP.

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



Presented by:
CliftonLarsonAllen

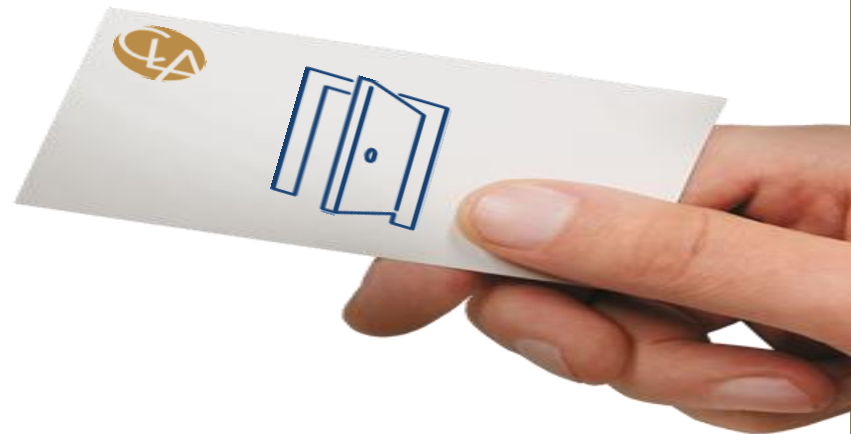
Dennis Hoogeveen, Principal



Audit Results Year Ended 6/30/19

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

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Audit Results Year Ended 6/30/19 (continued)

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

•Legal Compliance – Two compliance issues were reported with respect to Minnesota Statutes. One related to the prompt payment of bills and the other related to unclaimed property requirements.

•Student Activity Audit – Two findings were reported

- Inactive student activity accounts were again noted
- The standard finding that all districts have for cash collections



Audited Fund Balances – General Fund

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$10,024,458	\$101,118,275	\$100,063,665	(\$3,340,416)	\$7,738,652
B. NONSPENDABLE FOR PREPAIDS	\$374,535	\$94,857			\$469,392
B. NONSPENDABLE	\$374,535	\$94,857	\$0	\$0	\$469,392
C. COMMITTED FOR					
PROGRAM CARRYOVER - NONCAPITAL	\$748,055	\$52,600			\$800,655
PROGRAM CARRYOVER - FACILITIES RENTAL	\$243,297	\$187,213	\$73,980		\$356,530
PRO PAY PROGRAM	\$266,452	\$2,345,133	\$2,218,576		\$393,009
C. COMMITTED	\$1,257,804	\$2,584,946	\$2,292,556	\$0	\$1,550,194
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$123,064	\$738,452	\$615,388	\$0
CAREER AND TECH PROGRAM	\$0	\$229,733	\$1,193,082	\$963,349	\$0
LEARNING AND DEVELOPMENT	\$0	\$1,896,905	\$2,193,459	\$296,554	\$0
BASIC SKILLS	\$0	\$9,535,528	\$9,535,528		\$0
BASIC SKILLS EXTENDED TIME	\$0	\$300,248	\$300,248		\$0
STAFF DEVELOPMENT	\$0	\$1,195,046	\$2,541,060	\$1,346,014	\$0
AREA LEARNING CENTER	\$1,114,367	\$3,643,277	\$2,195,674		\$2,561,970
ACHIEVEMENT & INTEGRATION	\$0	\$1,947,245	\$2,051,622	\$104,377	\$0
SAFE SCHOOLS	\$0	\$448,043	\$448,043		\$0
MEDICAL ASSISTANCE	\$0	\$383,802	\$383,802		\$0
LONG-TERM FACILITIES MAINTENANCE (LTFM)	\$0	\$2,521,307	\$2,842,884		(\$321,577)
OPERATING CAPITAL	\$2,716,214	\$2,857,655	\$2,578,001		\$2,995,868
HEALTH & SAFETY	(\$14,734)			\$14,734	\$0
TECHNOLOGY LEVY	\$342,560	\$2,665,552	\$2,718,212		\$289,900
D. RESTRICTED	\$4,158,407	\$27,747,405	\$29,720,067	\$3,340,416	\$5,526,161
BUDGET		\$130,590,440	\$132,964,827		\$13,440,817
TOTAL GENERAL FUND	\$15,815,204	\$131,545,483	\$132,076,288	\$0	\$15,284,399
DIFFERENCE		\$955,043	(\$888,539)		\$1,843,582
% VARIANCE		0.73%	-0.67%		

Audited Fund Balances – Other Funds (continued)

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

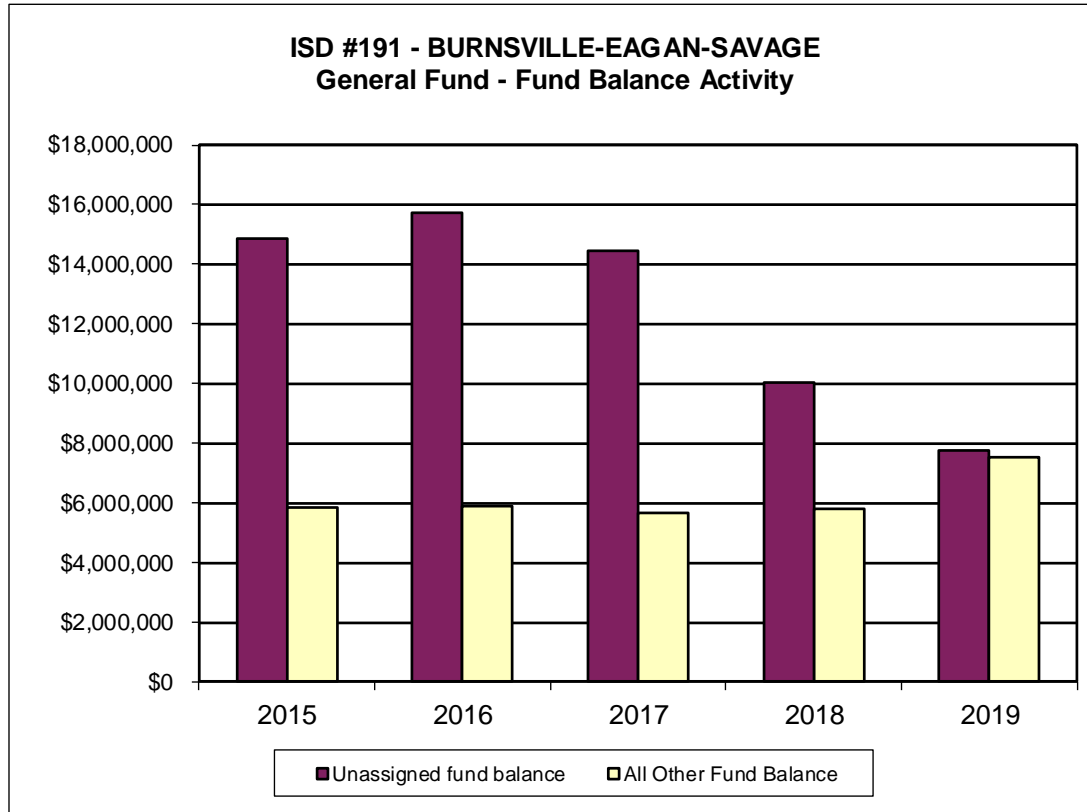
FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
FOOD SERVICE					
NONSPENDABLE FOR INVENTORY	\$189,270		\$64,013		\$125,257
RESTRICTED FOR FOOD SERVICE	\$1,047,072	\$5,712,325	\$5,870,476		\$888,921
BUDGET		\$6,029,182	\$6,302,473		\$963,051
TOTAL FOOD SERVICE	\$1,236,342	\$5,712,325	\$5,934,489	\$0	\$1,014,178
DIFFERENCE		(\$316,857)	(\$367,984)		\$51,127
% VARIANCE		-5.26%	-5.84%		
COMMUNITY EDUCATION					
NONSPENDABLE FOR PREPAIDS	\$1,347	\$1	\$0	\$0	\$1,348
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	(\$144,517)	\$5,534,334	\$5,311,489	(\$103,054)	(\$24,726)
EARLY CHILDHOOD FAMILY ED	\$55,133	\$526,493	\$581,626		\$0
SCHOOL READINESS	\$496,145	\$420,948	\$573,873		\$343,220
ADULT BASIC EDUCATION	\$0	\$595,368	\$677,220	\$81,852	\$0
OTHER PURPOSES	\$0	\$169,203	\$190,405	\$21,202	\$0
BUDGET		\$6,835,013	\$6,931,977		\$311,144
TOTAL COMMUNITY EDUCATION	\$408,108	\$7,246,347	\$7,334,613	\$0	\$319,842
DIFFERENCE		\$411,334	\$402,636	\$0	\$8,698
% VARIANCE		6.02%	5.81%		
CAPITAL PROJECTS FUND					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$3,243,659	\$56,801	\$796,083		\$2,504,377
LTFM (PREV ALT FACIL PROG)	\$510,737	\$3,653	\$217,954		\$296,436
BUDGET		\$10,000	\$2,000,000		\$1,764,396
TOTAL CAPITAL PROJECTS	\$3,754,396	\$60,454	\$1,014,037	\$0	\$2,800,813
DIFFERENCE		\$50,454	(\$985,963)		\$1,036,417
% VARIANCE		504.54%	-49.30%		

Audited Fund Balances – Other Funds

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
DEBT SERVICE					
NONSPENDABLE FOR PREPAIDS	\$0	\$2,325,779	\$0		\$2,325,779
A. RESTRICTED FOR					
OPERATING	\$2,800,285	\$7,802,502	\$9,699,698		\$903,089
OPEB BOND DEBT SERVICE	\$361,705	\$1,278,873	\$1,404,475		\$236,103
BUDGET		\$10,673,007	\$11,101,798		\$2,733,199
TOTAL DEBT SERVICE	\$3,161,990	\$11,407,154	\$11,104,173	\$0	\$3,464,971
DIFFERENCE		\$734,147	\$2,375		\$731,772
% VARIANCE		6.88%	0.02%		
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$186,894	\$953,736	\$888,993		\$251,637
HEALTH BENEFITS SELF-INSURANCE	\$7,077,308	\$21,688,530	\$20,668,436		\$8,097,402
SEVERANCE BENEFITS	\$2,551,544	\$347,337	\$248,761		\$2,650,120
OTHER POST-EMPLOYMENT BENEFITS	\$12,771,579	\$568,939	\$1,174,779		\$12,165,739
TOTAL INTERNAL SERVICE FUNDS	\$22,587,325	\$23,558,542	\$22,980,969	\$0	\$23,164,898
TRUST FUNDS					
EMPLOYEE BENEFITS TRUST FUND	\$124,426	\$887,456	\$913,509		\$98,373
PRIVATE-PURPOSE TRUST FUND	\$90,388	\$95,302	\$53,616		\$132,074
TOTAL TRUST FUNDS	\$214,814	\$982,758	\$967,125	\$0	\$230,447

General Fund – Fund Balance Activity



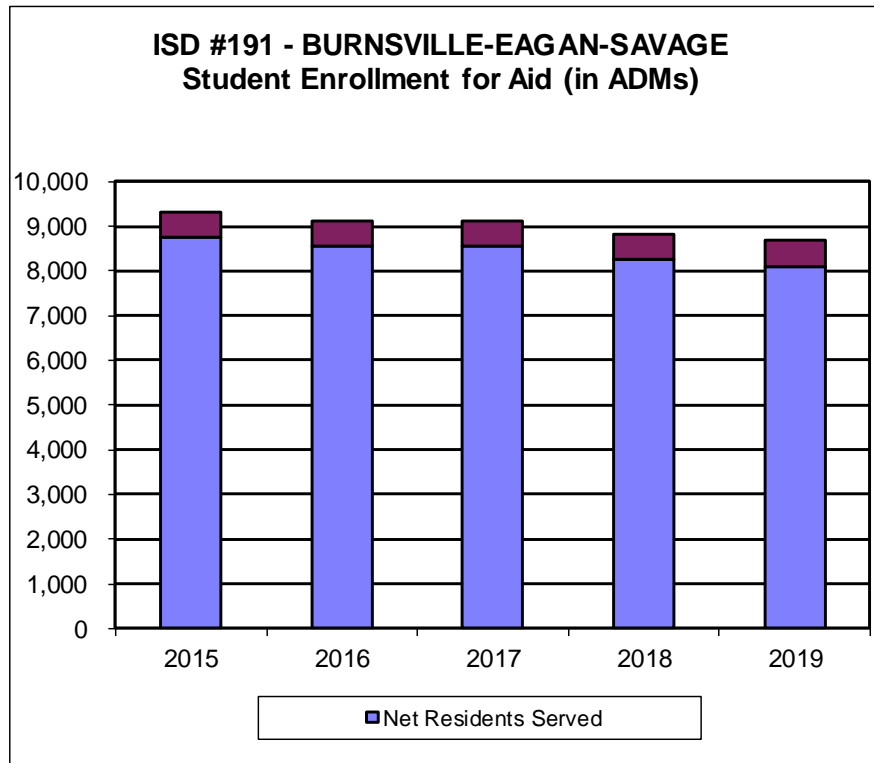
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<u>UFARS Basis</u>	2015	2016	2017	2018	2019
Unassigned Fund Balance	\$ 14,849,613	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458	\$ 7,738,652
All Other Fund Balance	5,828,253	5,881,689	5,649,650	5,790,746	7,545,747
Total Fund Balance	\$ 20,677,866	\$ 21,629,697	\$ 20,116,731	\$ 15,815,204	\$ 15,284,399
Total Expenditures	\$ 120,386,631	\$ 120,269,787	\$ 126,130,083	\$ 130,123,536	\$ 132,076,288
Unassigned Fund Balance as a % of Total Expenditures	12.33%	13.09%	11.47%	7.70%	5.86%

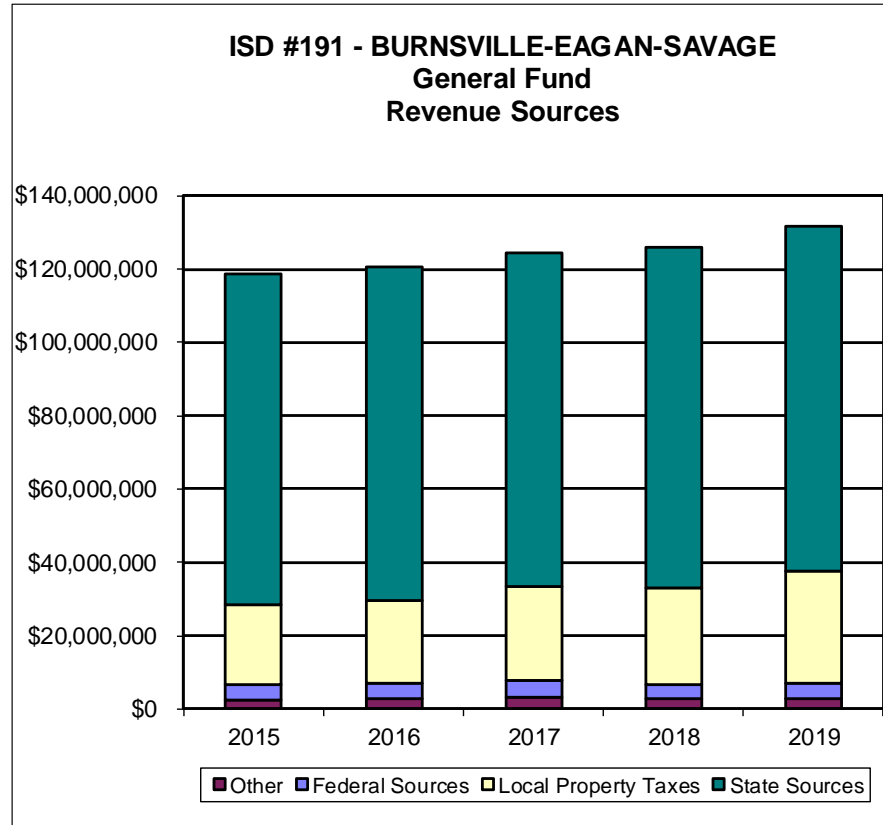
Student Enrollment – Open Enrollment

	2015	2016	2017	2018	2019
Total Residents	10,645.10	10,652.86	10,708.91	10,548.77	10,635.48
Open Enrollment Out *	(1,892.48)	(2,092.06)	(2,169.47)	(2,281.84)	(2,536.98)
Net Residents Served	8,752.62	8,560.80	8,539.44	8,266.93	8,098.50
Open Enrollment In	558.65	560.01	569.96	565.59	574.10
Net ADM Served	9,311.27	9,120.81	9,109.40	8,832.52	8,672.60
Net Pupil Units Served	10,135.75	9,932.59	9,931.97	9,634.79	9,467.74

* - includes enrolled in charter schools



General Fund – Revenue Sources

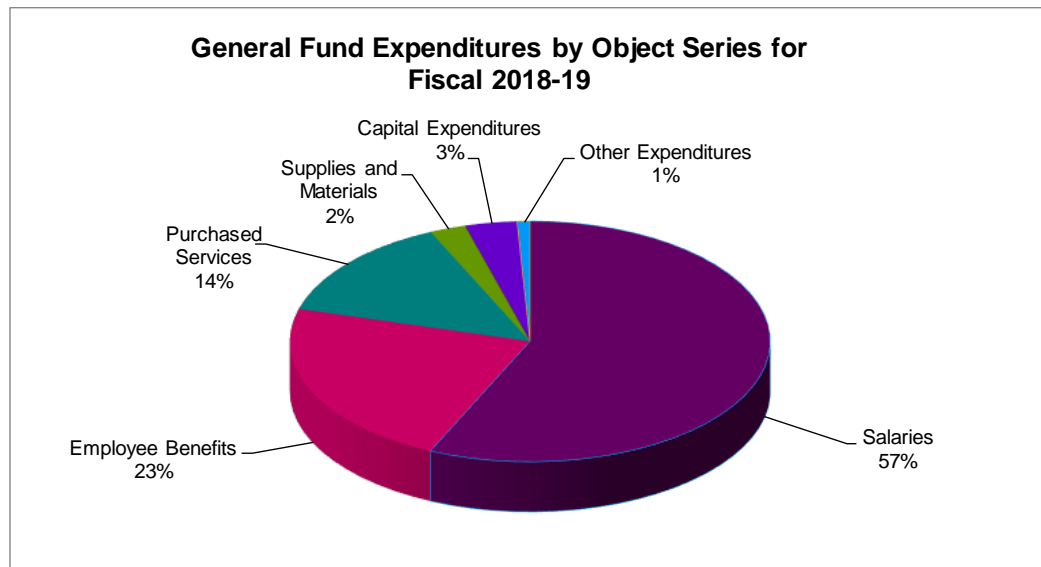


	2015	2016	2017	2018	2019
Local Property Taxes	\$ 21,933,388	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688	\$ 30,501,788
State Sources	90,062,883	90,837,480	90,931,906	92,932,943	94,084,001
Federal Sources	4,200,632	4,170,967	4,763,107	4,008,431	4,154,299
Other	2,398,540	2,659,840	3,044,658	2,724,031	2,799,031
Total Revenues	\$ 118,595,443	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093	\$ 131,539,119

General Fund – Expenditures by Object

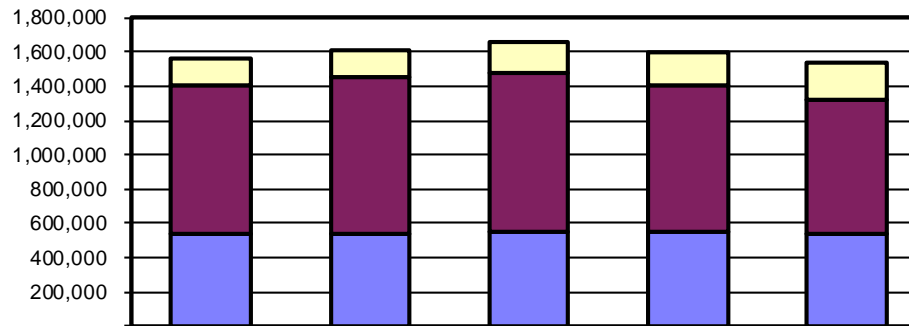
	2019				2018	2017
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
	Salaries	\$ 77,728,825	\$ 75,009,494	\$ (2,719,331)	(3.50)%	74,097,361
Employee Benefits	29,892,854	29,783,336	(109,518)	(0.37)	29,360,147	28,054,305
Purchased Services	17,662,407	18,286,055	623,648	3.53	17,854,686	17,017,572
Supplies and Materials	2,778,917	3,212,980	434,063	15.62	3,636,499	4,007,841
Capital Expenditures	3,818,044	4,643,582	825,538	21.62	3,796,740	3,338,715
Other Expenditures	1,083,780	1,140,841	57,061	5.26	1,378,103	1,329,387
Total Expenditures	\$ 132,964,827	\$ 132,076,288	\$ (888,539)	(0.67)%	130,123,536	\$ 126,130,083

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Food Service Fund – Meals Served

MEALS SERVED TO STUDENTS (INCLUDING BREAKFAST)



	2015	2016	2017	2018	2019
Reduced Meals	157,493	154,021	176,725	189,423	216,418
Free Meals	873,816	913,873	927,641	861,558	786,736
Full-Price Meals	534,136	539,304	552,259	550,686	535,922
Total meals served	1,565,445	1,607,198	1,656,625	1,601,667	1,539,076

■ Full-Price Meals
 ■ Free Meals
 ■ Reduced Meals

Percentage of Total Meals Served

by Type (including Breakfast):

Full Price Meals	34.1 %	33.6 %	33.3 %	34.4 %	34.8 %
Reduced Price Meals	10.1	9.6	10.7	11.8	14.1
Free Meals	55.8	56.9	56.0	53.8	51.1
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

Expenditures per ADM - Comparison

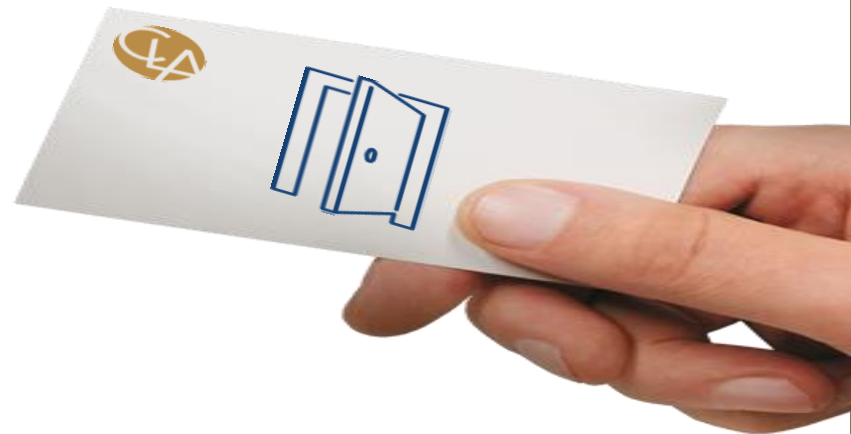
	Expenditures Per Student (ADM) Served					
	Statewide			ISD No. 191		
	All	Seven County	Enrollment	Burnsville-Eagan-Savage		
	Districts	Metro Area	> than 4,000	2017	2018	2019
	2018	2018	2018			
District and School Admin and Support Services	\$ 1,091	\$ 1,045	\$ 993	\$ 1,049	\$ 1,186	\$ 1,032
Regular Instruction (including Co- & Extra-Curricular)	5,602	5,976	5,810	5,944	6,134	6,283
Vocational Instruction (Career & Technical)	159	154	159	203	238	229
Special Education Instruction	2,315	2,418	2,468	2,598	2,742	2,859
Instructional Support Services	639	748	743	1,174	1,206	1,374
Pupil Support Services (Including Transportation)	1,122	1,209	1,172	1,189	1,315	1,338
Operations and Maintenance and Other	924	896	906	1,118	1,167	1,179
General Fund Subtotal	11,852	12,446	12,251	13,276	13,987	14,294
Food Service	550	545	544	620	646	664
Community Service	606	750	713	743	824	824
Capital Expenditure (excluding Building Constr Fund)	743	636	642	416	444	527
Debt Service	1,342	1,372	1,434	1,466	1,306	1,300
Total Pre-K - 12						
Operating Expenditures	\$ 15,093	\$ 15,749	\$ 15,584	\$ 16,521	\$ 17,207	\$ 17,610
Percent Change from Prior Year				7.15%	4.15%	2.34%

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

Questions and Feedback

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

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Thank You!

Dennis Hoogeveen

Principal

612.397.3063

dennis.hoogeveen@claconnect.com



CliftonLarsonAllen



**Agenda IV.B.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Imina Oftedahl, director of curriculum, instruction and assessment

Date: December 5, 2019

Re: World's Best Workforce and Achievement and Integration Report

Receive the World's Best Workforce and Achievement and Integration Report from Imina Oftedahl, director of curriculum, instruction and assessment.



ONE91
Burnsville · Eagan · Savage



2018-19
World's Best Workforce
Achievement & Integration
Progress Report

December 12, 2019

Future Ready. Community Strong.

Goals

- All Students Ready For Kindergarten
- All Students Reading Proficient by Gr 3
- 50 ● Close Achievement Gaps Among All Groups
- Career & College Ready by Graduation
- All Students Graduate

All Students Ready For Kindergarten

Goal: Percentage of incoming kindergartners meeting or exceeding benchmark on the AIMSweb Letter/Name Fluency (LNF) fall assessment will increase from 38.1% in 2017-18 to 43.5% in 2018-19.

Results: In fall of 2018, 49.8% of incoming kindergarteners met or exceeded the LNF AIMSWeb Benchmark.

Goal for 2019-20: 59%

All Students Ready For Kindergarten

Goal: Percentage of racially and economically diverse incoming kindergartners meeting or exceeding benchmark on the AIMSweb Letter/Name Fluency (LNF) fall assessment will increase from 38.1% in 2017-18 to 43.5% in 2018-19.

Results: In fall of 2018, 49.8% met or exceeded the LNF AIMSWeb Benchmark.

All Students Ready for Kindergarten

Goal: The percentage of students qualifying for FRP who meet or exceed benchmark on AIMSweb LNF in 2018-19 will increase from 30% to 37%. **Result:** 34%

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Goal: The percentage of American Indian students who meet or exceed benchmark on AIMSweb LNF in 2018-19 will increase from 0% to 28%. **Result:** 25%

Goal: The percentage of Latinx students who meet or exceed benchmark on AIMSweb LNF in 2018-19 will increase from 15% to 17%. **Result:** 18%

All Students Ready For Kindergarten

Strategies

- Increase early screening efforts
- Increased access to quality preschool experiences
- [Letter Naming lessons](#) in Kindergarten literacy instruction to support (positive results showing in spring assessments)

All Students Reading Proficient by Gr 3

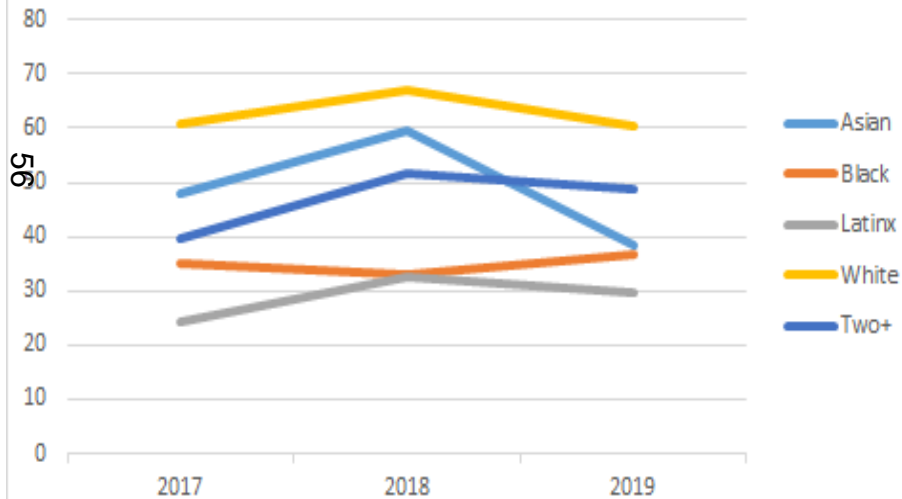
Goal: The percentage of all grade 3 students demonstrating proficiency on the MCA III spring reading assessment will increase from 48.7% in the spring of 2018 to 52.7% in spring of 2019.

Results: In spring of 2019, 44.2% of grade 3 students met or exceeded proficiency.

Goal for 2019-20: 65.8%

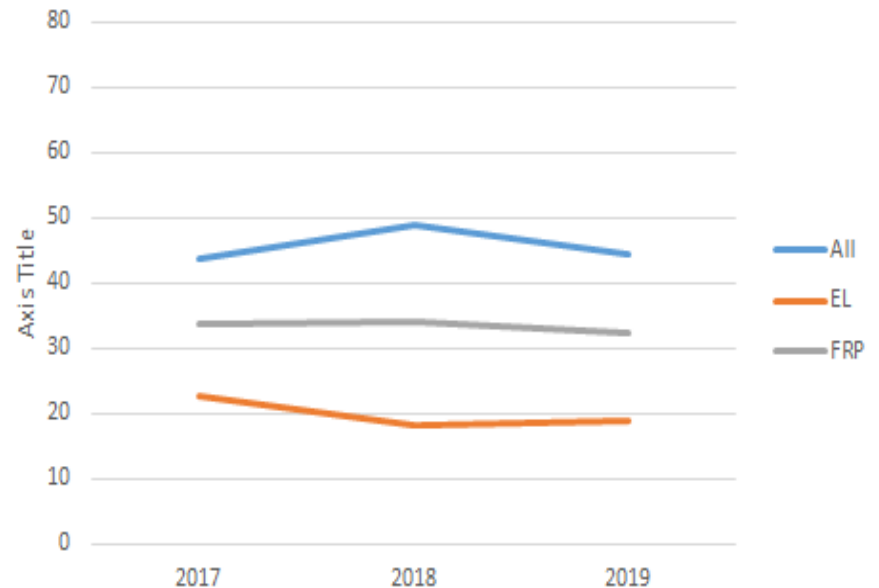
MCA Reading Elementary 3-Yr Trend

2019 MCA Reading Proficiency
Grade 3 by Ethnicity



* American Indian count is too small to report

2019 MCA Reading Proficiency
Grade 3 by Student Group



* Special Education count is too small to report

All Students Reading Proficient by Gr 3

Goal: The percentage of students who meet or exceed benchmark on AIMSweb Oral Reading Fluency in 2018-19 will increase from:

- FRP eligible: 35.5% to 37.0%.
 - **Result:** 36.2%
- American Indian: 100% (n=1) to 100-90%.
 - **Result:** 20% (n=5)
- Latinx: 15% to 17%.
 - **Result:** 18%
- Black: 48.3% to 54%.
 - **Result:** 51.7%
- Asian/Pacific Islander: 60.8% to 64.5%.
 - **Result:** 58.3%

All Students Reading Proficient by Gr 3

Actions:

- Leadership Academy - Focus on Multi-Tiered Systems of Support (MTSS)
- Staff Professional Development - Focus on MTSS
- Screening & Progress Monitoring
- Early Intervention
- Being A Reader & Making Meaning Curriculum

Close the Achievement Gap(s) Among All Groups

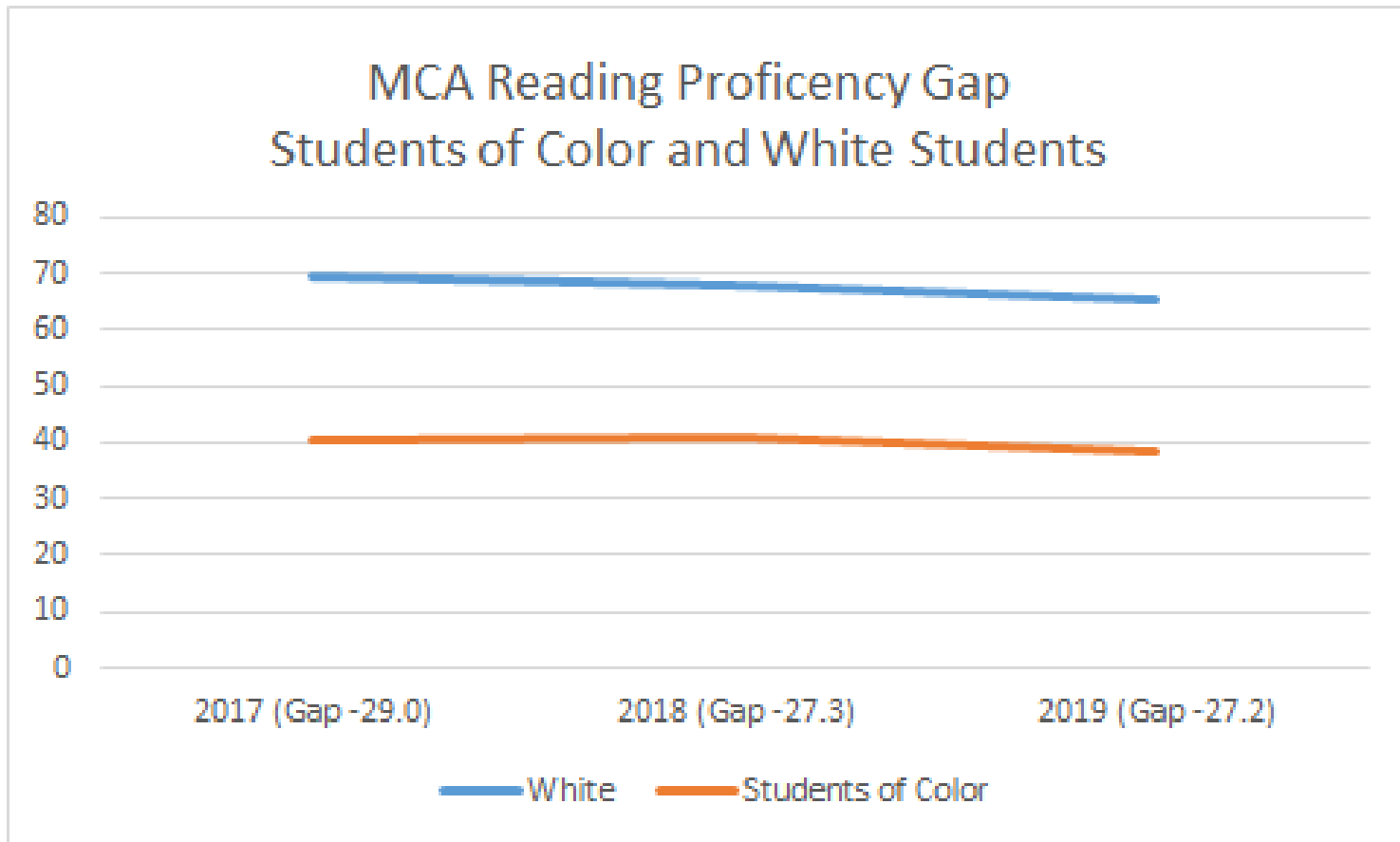
Goal #1: Reduce the achievement gap, as measured by the MCA, between students of color and white students by 3.3% annually for a gap of 22.9% in spring of 2019.

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Results: In spring of 2019, the gap was reduced to 27.3%.

Goal for 2019-20: 18.5% Gap

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



Close the Achievement Gap(s) Among All Groups

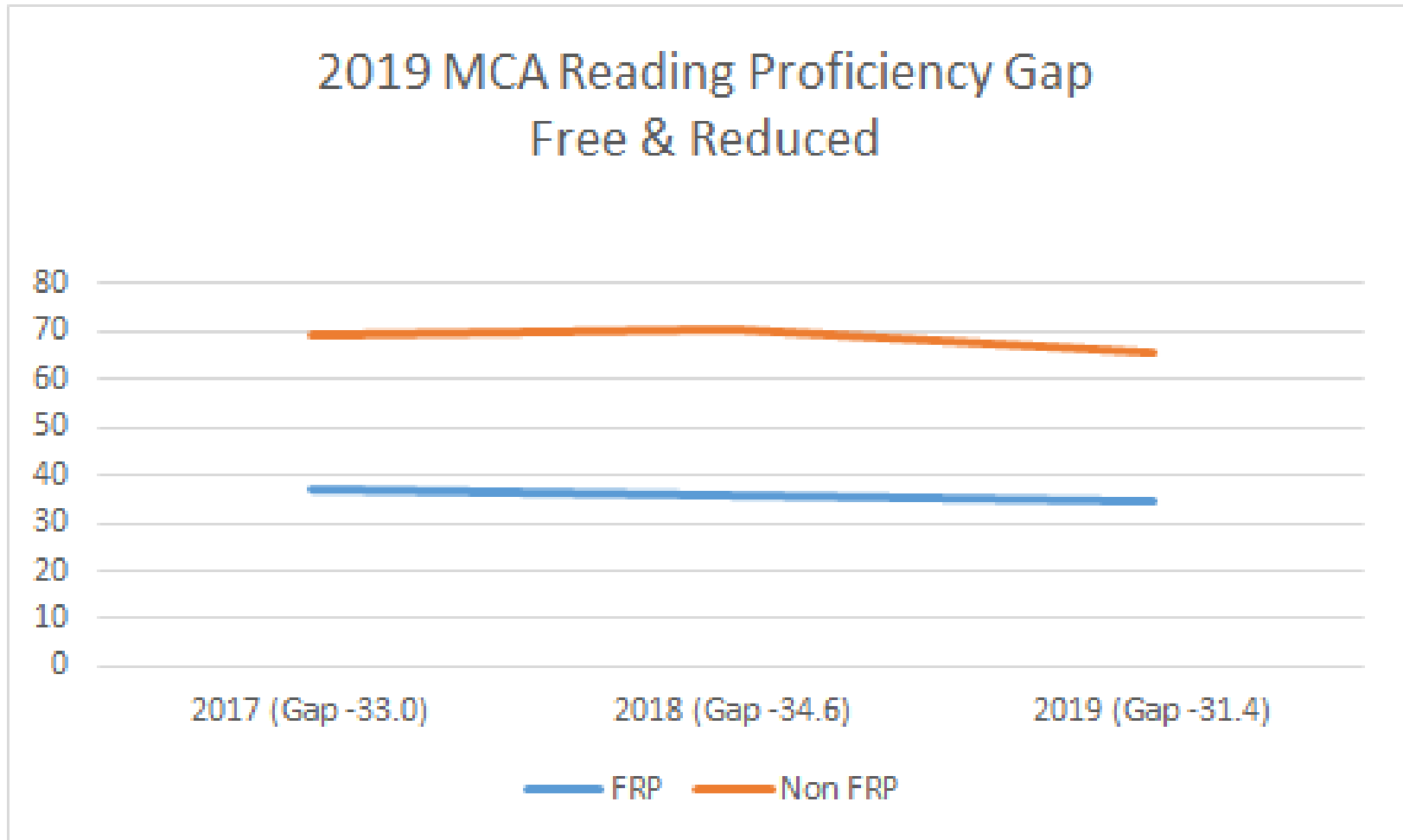
Goal #2: Reduce the achievement gap, as measured by MCA III reading scores, between students eligible for Free/Reduced Priced meals and students not eligible by 3.3% annually for a gap of 28.7% in spring of 2019.

Results: In spring of 2019, the gap was reduced to 31.4%.

Goal for 2019-20: 22.8% Gap

Grades 3-8 & 10 MCA Reading Achievement Gap Free & Reduced

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Close the Achievement Gap(s) Among All Groups

Strategies:

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

Career & College Ready by Graduation

Goal: In 2017-18, students who took the ACT had a mean composite score of 20.3. In 2018-19 students who take the ACT will have a score of 20.9.

Results: In 2018-19, students who took the ACT had a mean composite score of 20.5.

Goal for 2019-20: 20.9

College and Career Ready by Graduation

Goal: The mean composite ACT score for students enrolled in AVID will increase .5 points each year from 2016 to 2020 (21.3).

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The mean composite score for AVID students in 2018-19 was 18.5. Increase of .4 from 2017-18.

2016-17	19.2
2017-18	18.1
2018-19	19.1

Career & College Ready by Graduation

Actions:

- College In the Schools (CIS), Advanced Placement (AP) course enrollment
- Counselor Training: Academic, Financial, Social-Emotional, Admissions, Career
- Pathways
- Blaze Time (enrichment and intervention)
- English Language Arts (ELA) and alignment to standards

All Students Graduate

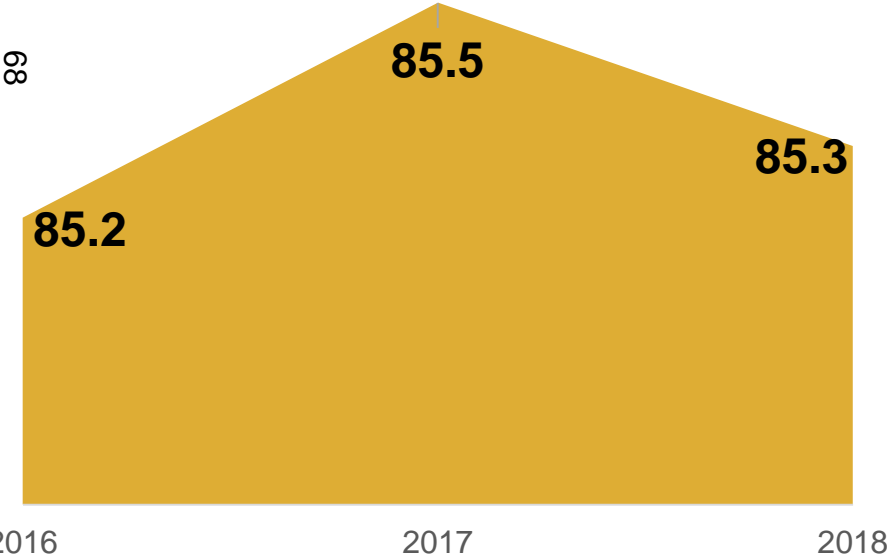
Goal: The four-year graduation rate for Burnsville High School students will increase 1.5% from 85.5% in 2016-17 to 87% in 2017-18.

Result: The four-year graduation rate for Burnsville High School students in 2017-18 was 85.3%.

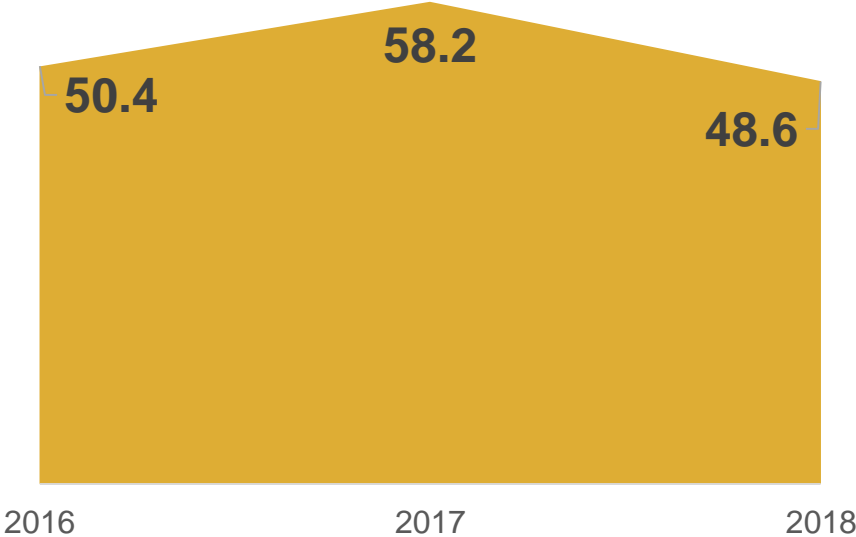
Goal for 2018-19: 90%

4-Year Graduation Rates

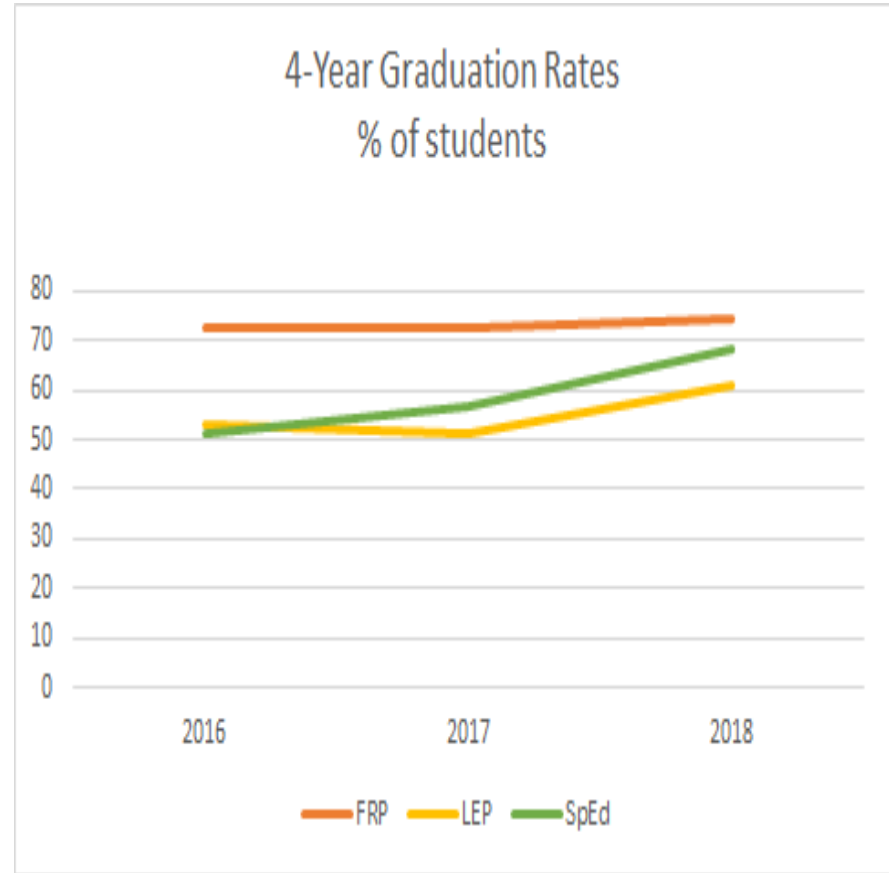
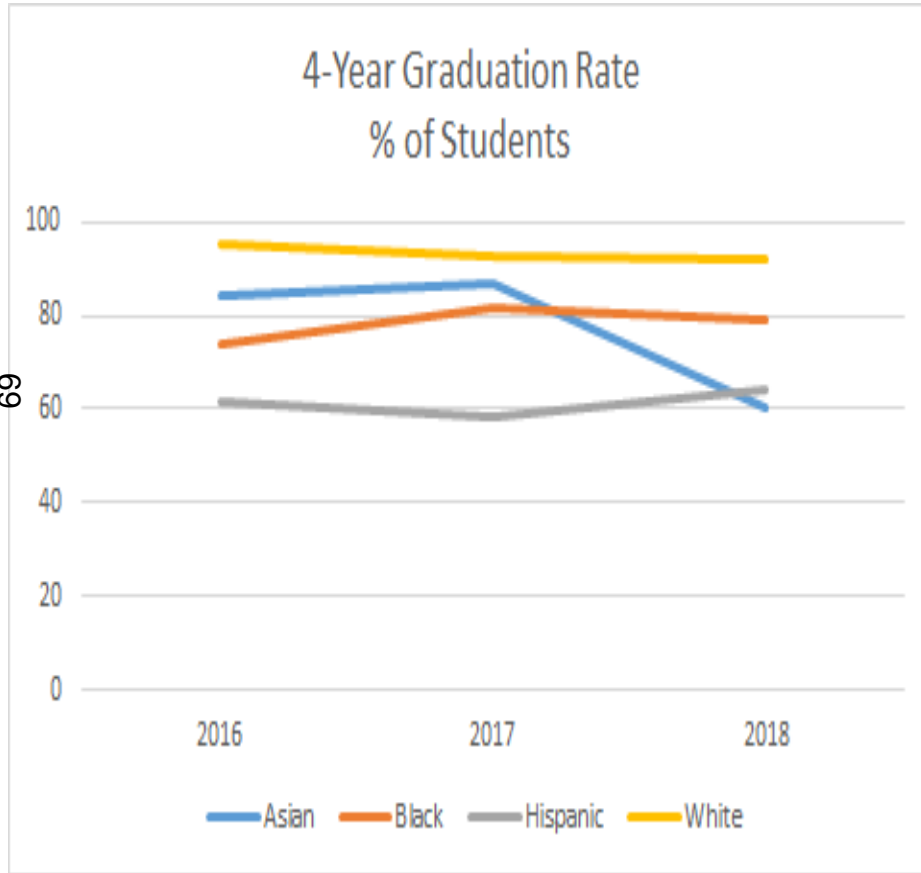
Burnsville High School



Burnsville Alternative High School



Graduation Rates



All Students Graduate

Goal: The 4-year graduation rate for Latinx students in 2017-18 will increase from 59.1% to 65.5%.

Result: 56.7% (Goal for 2019=72%)

Goal: The 4-year graduation rate for Black students in 2017-18 will increase from 72.7% to 74.5%.

Result: 71.5% (Goal for 2019=77%)

All Students Graduate

Strategies

- Leadership Academy
 - Multi-Tiered Systems of Support (MTSS)
 - Collaborative Teams (CTs) and Support
- Counselors
- Pathway Development
- North Star and Data Analysis
- Specific support from MDE - North Star
 - Burnsville High School
 - Burnsville Alternative High School

A&I Support Strategies

- AVID
 - Summer Bridge (8-9th transition)
 - College Fair
 - Professional Development
 - Tutors
 - Coordinators
- Cultural Proficiency Training
- Cultural Liaisons
- Interpretation Services
- Parent Education - FIRE
- Social Workers
- Amplify ONE91

Thank You



**Agenda IV.C.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Imina Oftedahl, director of curriculum, instruction and assessment

Date: December 5, 2019

Re: Report on Pathways K-12

Receive a report on Pathways K-12 from Imina Oftedahl, director of curriculum, instruction and assessment.



ONE91
Burnsville · Eagan · Savage



Pathways Schools K-12

December 12, 2019

Future Ready. Community Strong.

With CHANGE, comes OPPORTUNITY

Reimagining Elementary Programming

OUR
MISSION***Each Student. Future Ready. Community Strong.***

CORE VALUES

Expectations:	I will set a high bar for myself and others in learning, behavior, commitment to do one's best and service to others and community.
Respect:	I will honor the uniqueness of myself and others
Integrity:	I will do the right thing, even when no one is looking
Partnership:	I will engage in relationships and action which empowers learning for ALL

STRATEGIC DIRECTIONS

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

VISION 2020

ISD 191 will become the leading and preferred source of learning and education for its students and adult learners because we:

- Utilize technology for instruction to provide rigorous, personalized learning, and maximize operational systems.
- Serve the unique needs of our students, families and communities first and foremost.
- Provide relevant and engaging student learning and enrichment leading to college and career readiness for all.
- Develop innovative, attractive and aligned academic programs, support services and opportunities.
- Invest and engage in real partnership across those with differing interests, talents, assets and opportunities aligned with District mission and core values.
- Energize and leverage our community diversity in all forms as unique and valued assets for developing true real-world ready learners and citizens.
- Attract, value, retain and develop the very best employees in education and operations to serve our students and families.

Why?

EQUITY

ACCESS

RIGOR

ALIGNMENT

What

- Support advanced learners
- Align with High School Pathways
- Restore lost and reduced services
- Utilize assets to innovate

What This Means for Elementary Students



- Participate in advanced learning
- Explore interests
- Discover ultimate potential
- Pursue passions
- Prepare to be lifelong learners
- Create and innovate

WHAT'S YOUR PATHWAY?

Take classes that inspire, challenge, and prepare you for the future.

Create K-12

Pathways Alignment

- Design & Engineering
- Health & Human Services
- Business & Entrepreneurship
- Arts, Communications & IT

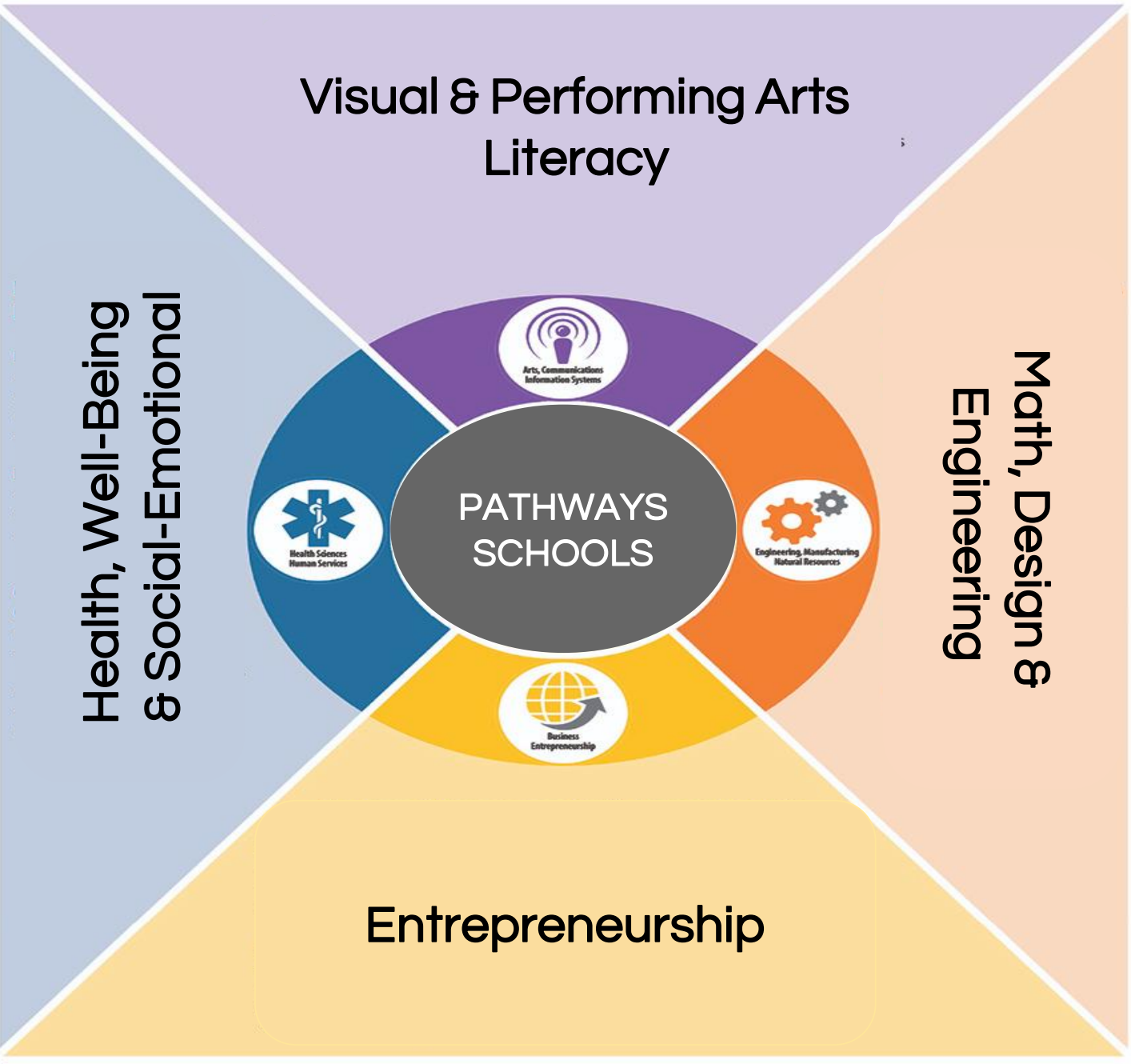
DESIGN,
ENGINEERING,
& MANUFACTURING
TECHNOLOGIES

HEALTH SCIENCES &
HUMAN SERVICES

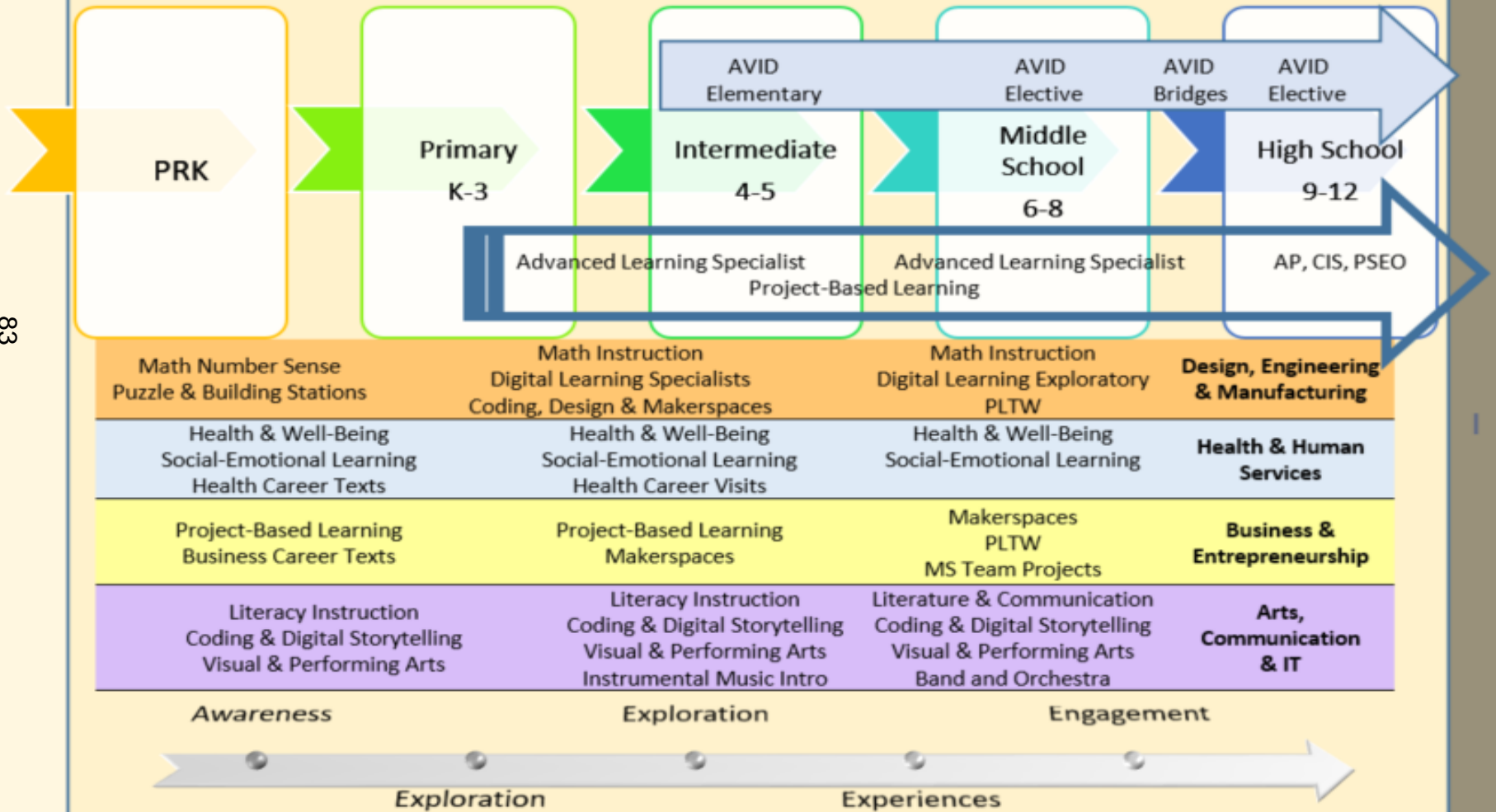
BUSINESS,
MANAGEMENT &
ENTREPRENEURSHIP

ARTS, GLOBAL
COMMUNICATIONS,
& INFORMATION SYSTEMS

Alignment to high school Pathways



EQUITABLE ACCESS & OPPORTUNITY



Timeline-Year 1

- Advanced Learning Specialist at each site
- Band and orchestra “round robin” experiences for grade 5
- Digital Learning Specialist-design and coding units
- Support for makerspaces
- K-5 math curriculum pilot

Timeline-Year 2

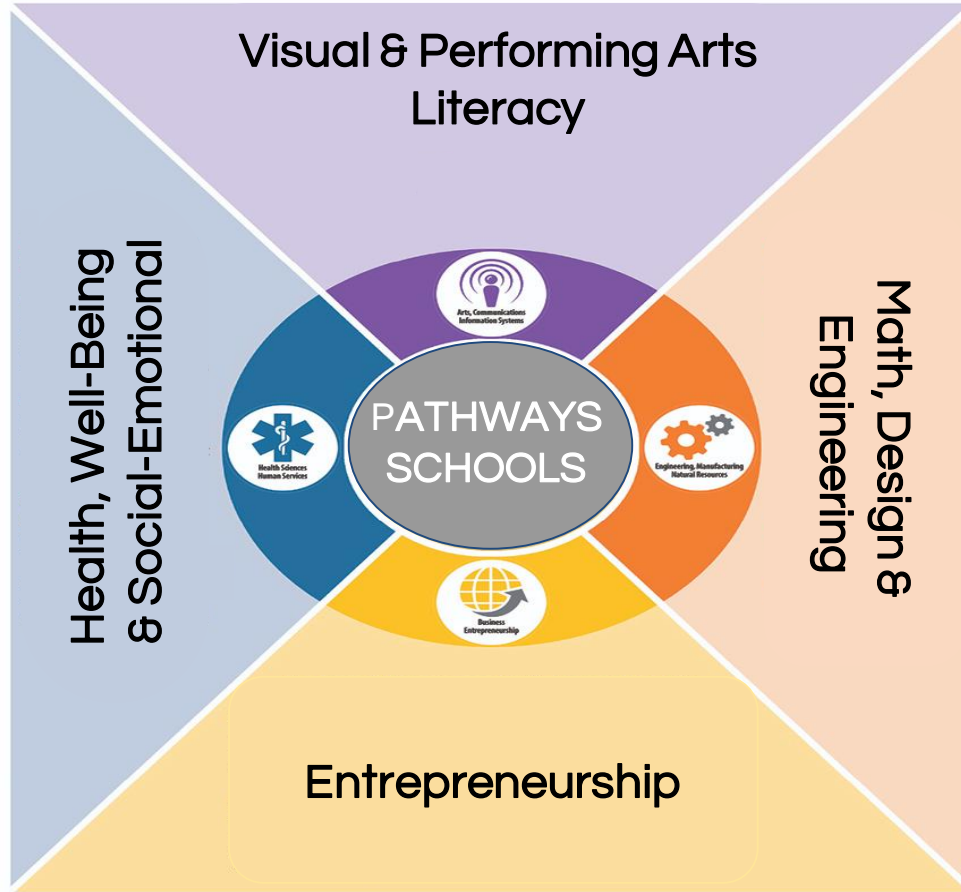
- Theater-Performing Arts artist-in-residence
- Health & Well-Being career activities
- Project-based learning - entrepreneurship
- K-5 math curriculum implementation

Timeline-Year 3

- Project Based Learning - entrepreneurship, math, design
- K-5 math curriculum implementation
- Science curriculum review (Next Generation Science Standards)
- AVID Elementary for intermediate

Moving Forward

- Feedback from teachers and principals
- Feedback from families
- 3-year budget & sustainability plan
- Steering groups for planning and implementation



Thank
you



**Agenda IV.D.
December 12, 2019**

To: Board of Education
From: Superintendent Dr. Theresa Battle
Date: December 5, 2019
Re: Superintendent Report

Receive a report from Superintendent Dr. Theresa Battle.



**Agenda IV.E.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Student Representative

Date: December 5, 2019

Re: Student Representative Report

Receive a report from Student Representative Yodahit Philipos.



**Agenda IV.F.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Board Members

Date: December 5, 2019

Re: Reports from Board members

Receive reports from Board members.



Future Ready. Community Strong.

**Agenda IV.G.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Chair Abigail Alt

Date: December 5, 2019

Re: Committee, Board Appointment and School Assignment Reports

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

Committees:

- Policy Review Committee – DeeDee Currier
- Negotiations Committee – Darcy Schatz
- Legislative Committee – Eric Miller
- Student Performance and Achievement Committee – Abigail Alt

Board Appointments:

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

School Assignments:

Abigail Alt	Harriet Bishop Elementary Metcalf Middle School
Eric Miller	Burnsville High School
Darcy Schatz	Sky Oaks Elementary
DeeDee Currier	Edward Neill Elementary Eagle Ridge Middle School
Jen Holweger	Nicollet Middle School

Burnsville Alternative High School

Lesley Chester

Vista View Elementary

Scott Hume

Hidden Valley Elementary
William Byrne Elementary

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
November 14, 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: Schatz, Currier, Hume, Chester, Holweger, Miller, and Chair Alt. Student Representative Philipos was absent. Others in attendance were Superintendent Battle, administrators, staff, and members of the public. Attendance

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

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

Superintendent Battle read a story to preschool students. Read for the Record

Received a report on Read for the Record from Vicki Roy.

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

Received a report on the Plan to Brand and Market our District to Increase Student Enrollment from Aaron Tinklenberg, director of communications and Wes Drey, communications coordinator.

Received a report regarding the Recommendation to Close Schools from Dr. Roger Worner.

Received a report on the Boundary Change Process from Lisa Rider, executive director of business services.

Received verbal reports from Currier on behalf of the Policy Review Committee, AMSD and 917; Schatz on behalf of the Negotiations Committee; Miller on behalf of the Legislative Committee; and Hume reported on Foundation 191.

Received a verbal report from Superintendent Battle.

Moved by Schatz, seconded by Currier, to approve the consent agenda:
-Approve minutes of the regular board meeting and closed session on October 24, 2019, and special workshop on October 30, 2019. Consent Agenda Minutes

-Approve personnel recommendations for A. Willis, A. Skoglund, A. Bolton, Personnel

A. Harrie, A. Stead, B. Khamratthanome, C. Tower, C. Kibler, F. Mohamoud, G. Kohn, H. Hassler, J. Beeninga, J. Shelden, J. Ulrich, Julie Peterson, K. Zwicke, K. Schmitz, K. Zondag-Hamer, M Sawdey, M. Roiger, M. Scholl, Q Hassan, R. Essig, Ronna Johnson, S. Holman, S. Merkel, S. Boche, S. Samson, T. MacGibbon, T. Islam, A. Stead, A. Welke, A. Smalley, A. Henle, A. Snoddy, A. Mikelson, A. Mohamed, C. Amegbleame, D. Ville, E. Ontiveros, H. Daoud, H. Hassan, H. Schwalbe, J. Hall, J. Richards, K. Quinn, K. Peerboom, K. Scalzo, K. Hall, L. MacNaughton, L. Kibler, L. Jensen, M. Engberg, and M. Felton.

- Adopt a resolution to approve and accept donations as presented.
- Approve September payroll checks in the net amount of \$4,037,929.29. September claims to date and wire transfers and adjustments totaling \$7,552,662.31. Also, that the Board accepts September receipts of \$10,141,640.88 and investments for the General Fund & 2015A School Building Bonds and OPEB of \$77,580,335.19 as of September 30, 2019.
- Receive the listening session report for October 24, 2019.

- Approve, on a second reading basis, changes to Policies 202: *School Board Officers*; and 203.2: *Order of the Regular School Board Meeting*.
- Approve scheduling a special workshop on December 10, 2019 at 6:30 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN regarding facilities.

-Approve an extended field trip request application for final approval of a field trip for Burnsville High School band students to go to Greece February 21 to March 1, 2020.

-Approve the application for final approval of an extended field trip to Puerto Rico February 28-March 4, 2020.
Motion carried unanimously (7, 0).

Moved by Hume, seconded by Chester, to adopt a resolution canvassing returns of votes of school district special election.

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION

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

1. It is hereby found, determined and declared that the special election of the voters of this school district held on November 5, 2019, was in all respects duly and legally called and held.
2. As specified in the attached Abstract and Return of Votes Cast, a total of 5,308 voters of the district voted at said special election on the question of renewing the operating levy authority of the district.
3. A total of 3,252 voters voting in favor of the question, and a total of 2,053 voters voting against the question, the question was approved.
4. The clerk is hereby directed to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

Motion carried unanimously after discussion (7, 0).

Recommendation

Donations
Checks, claims,
receipts and
investments

Listening Session
Policies

Workshop

Extended Field
Trips

Canvassing

Moved by Schatz, seconded by Chester, to approve, on a first reading basis, changes to Policies 613: *Graduation Requirements Policy*. Motion carried unanimously (7, 0).

Policy 613

Moved by Currier, seconded by Miller, to approve scheduling a public hearing on December 4, 2019 at 6:30 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN regarding school closings. Motion carried unanimously (7, 0).

Public Hearing

Moved by Chester, seconded by Hume, to adjourn at 9:10 p.m. to a workshop on Advanced Learning. Motion carried unanimously (7, 0).

Adjourn to a workshop

The workshop began at 9:18 p.m. Received a report on Advanced Learning from Imina Oftedahl, director of curriculum, instruction and assessment.

Advanced Learning

Adjourned at 10:26 p.m. to a closed session, as permitted by Minnesota Statute §13D.03, to discuss ISD 191's Labor Negotiation Strategy.

Adjourn to a closed session

December 12, 2019

Darcy Schatz, clerk

Date approved

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
November 14, 2019

The closed session of the Board of Education was called to order by Chair Alt at 10:34 p.m. at the Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN.

Call to Order

Directors Chester, Currier, Holweger, Hume, Schatz, Miller, and Chair Alt were present. Superintendent Battle, Rider, Tinklenberg, and Sovine were also present.

Attendance

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 10:44 p.m.

Adjourn

December 12, 2019

Darcy Schatz, clerk

Date approved

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
December 4, 2019

The Public Hearing 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: Schatz, Chester, Miller, Alt, Currier, Hume and Holweger were present. Others in attendance were Superintendent Dr. Battle, administrators, staff and members of the public. Attendance

Alt welcomed the audience and asked Chester 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 read the Notice of Public Hearing on Proposed School Closures. Public Notice

Received a report on the Facilities Realignment from Brian Gersich, assistant superintendent. Report

Alt reviewed the Public Hearing Protocols. Protocols

Fifty-two community members, students and/or staff members signed up to make public comments regarding the proposed school closures. Public comment

Chair Alt thanked participants for their input.

Moved by Miller, seconded by Chester, to adjourn at 9:11 p.m. Motion carried unanimously (7, 0). Adjourn

Darcy Schatz, clerk
December 12, 2019
Date approved

December 12th, 2019

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

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

FROM: Stacey Sovine, Executive Director of Human Resources

DATE: December 12th, 2019 FINAL

RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	POSITION CONTROL	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE
Certified	Appointment		Amy Smalley		District-wide	BYC Licensed Teacher	10/21/2019
Certified	Appointment		Amy Stead		Burnsville High School	Teacher	10/26/2019
Certified	Appointment		Dawn Schmidt-Boyles		District-wide	PALS Licensed Teacher	12/2/2019
Certified	Appointment		Elizabeth Auge		District-wide	PALS Non-Licensed Instructor	11/21/2019
Certified	Appointment		Joel Fredricks		District-wide	BYC Licensed Teacher	12/2/2019
Certified	Appointment		Jonah Weisbond		District-wide	BYC Licensed Teacher	12/2/2019
Certified	Appointment		Laura Bearth		District-wide	PALS Licensed Teacher	12/2/2019
Certified	Appointment		Laura Hermansen		District-wide	BYC Licensed Teacher	11/21/2019
Certified	Appointment		Madison Wilts		District-wide	BYC Licensed Teacher	11/21/2019
Certified	Appointment		Mary Durham		District-wide	PALS Licensed Teacher	12/2/2019
Certified	Appointment		Mary Heim		ECSE Center	Long Term Substitute Teacher	8/26/2019
Certified	Appointment		Misbah Hirani		District-wide	PALS Licensed Teacher	12/2/2019
Certified	Appointment		Rebecca Coldwell		District-wide	PALS Licensed Teacher	12/2/2019
Certified	Change of Assignment		Brian Gersich		Diamondhead Education Center	Assistant Superintendent	12/12/2019
Certified	Change of Assignment		Katie Kelly		Metcalf Middle School	Long Term Substitute Teacher	08/28/2019-01/31/2020
Certified	Leave of Absence		Holly Peterson		Sioux Trail Elementary School	Psychologist	01/02/2020-06/05/2020
Certified	Leave of Absence		Mary Trisko		Vista View Elementary School	Teacher	01/21/2020-02/26/2020
Certified	Resignation		Kelly Stewart		Sioux Trail Elementary School	Nurse	11/11/2019
Certified	Resignation		Laurie Meuwissen		District-wide	ECFE Screener	10/11/2019
Classified	Appointment		Charline Lazenby		Nicollet Middle School	AVID Tutor	11/22/2019
Classified	Appointment		Darlys Kienitz		District-wide	PALS Non-Licensed Instructor	12/2/2019
Classified	Appointment		Hamdi Dahir		District-wide	PALS Non-Licensed Instructor	12/2/2019
Classified	Appointment		Hodan Ibrahim		District-wide	PALS Non-Licensed Instructor	12/2/2019
Classified	Appointment		Journey Kunesch		District-wide	PALS Non-Licensed Instructor	11/22/2019
Classified	Appointment		Kristin Scalzo		District-wide	BYC Non-Licensed Instructor	11/21/2019
Classified	Appointment		Lindsey Fairchild		District-wide	BYC Non-Licensed Instructor	11/21/2019
Classified	Appointment		Mary Phillips		District-wide	PALS Site Lead	12/2/2019
Classified	Appointment		Sharon McCray		District-wide	BYC Non-Licensed Instructor	11/21/2019
Classified	Appointment		Sila Adam		Metcalf Middle School	Educational Assistant Level IV	11/25/2019
Classified	Change of Assignment		Jamie Holmes		Gideon Pond Elementary	Food Service Associate	12/9/2019
Classified	Change of Assignment		Kasey Keane		MW Savage Elementary School	Educational Assistant Level III	11/13/2019
Classified	Change of Assignment		Olga Hernandez		Edward Neill Elementary	Educational Assistant Level III	1/2/2019
Classified	Resignation		Angela Oftedahl		Gideon Pond Elementary	Food Service Associate	11/27/2019
Classified	Resignation		Dominic Good Buffalo		District-wide	Cultural Liaison	12/10/2019
Classified	Resignation		Julie Carlson		Sky Oaks Elementary School	Educational Assistant Level IV	10/31/2019
Classified	Resignation		Katherine Ernst		Burnsville High School	Food Service Associate	12/3/2019
Classified	Resignation		Margaret Peterson		Hidden Valley Elementary	Educational Assistant Level III	12/6/2019
Classified	Resignation		Nancy LaQua		Diamondhead Education Center	Clerical Level IV	12/16/2019
Classified	Retirement		Carol Stevenson		Sky Oaks Elementary School	Food Service Associate	1/3/2020
Classified	Retirement		Laura Wiedemann		Hidden Valley Elementary	Educational Assistant Level IV	1/3/2020
Classified	Retirement		Norman Frederickson		MW Savage Elementary School	Custodian	1/3/2020
Co-Curricular/Coach	Appointment		AnnMarie Engebretson		Burnsville High School	Assistant Coach- Winter Dance	Winter 2019/20
Co-Curricular/Coach	Appointment		Derek Tano		Burnsville High School	Assistant Coach- Competitive Spec	Winter 2019/20
Co-Curricular/Coach	Appointment		Deryck Lawson		Burnsville High School	Assistant Drumline	Winter 2019/20
Co-Curricular/Coach	Appointment		Desiree Davis		Burnsville High School	Assistant Coach- Girls Basketball	Winter 2019/20
Co-Curricular/Coach	Appointment		Michelle Reilian		Burnsville High School	Assistant Drumline	Winter 2019/20
Co-Curricular/Coach	Appointment		Tyrese Leverty		Burnsville High School	Assistant Coach- Band/Drumline	Winter 2019/20
Co-Curricular/Coach	Resignation		Amanda Colin		Burnsville High School	Assistant Coach- Girls Hockey	3/15/2019
Co-Curricular/Coach	Resignation		Anoulack Phousiriith		Burnsville High School	Assistant Coach- Olympic Weightlif	11/9/2019
Co-Curricular/Coach	Resignation		Bill Toranza		Burnsville High School	Head Coach- Varsity Boys Soccer	11/15/2019
Co-Curricular/Coach	Resignation		Daniel Boeser		Burnsville High School	Assistant Coach- Boys Hockey	3/15/2019
Co-Curricular/Coach	Resignation		Jacob Senta		Burnsville High School	Assistant Coach- Boys Hockey	3/15/2019
Co-Curricular/Coach	Resignation		Kalie Rademacher		Burnsville High School	Assistant Coach- Girls Hockey	3/15/2019
Co-Curricular/Coach	Resignation		Kelsey Patch		District-wide	AVID Tutor	11/15/2018



**Agenda V.A.3.
December 12, 2019**

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

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

Date: December 5, 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 December 12, 2019.

Darcy Schatz, Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
11/4/2019	Berean Baptist Church	Harriet Bishop Elementary	Help students with winter gear: multiple snow pants in various sizes and large containers to store them in	Multiple snow pants in various sizes and large containers to store them in
11/12/2019	Mary Mattson	Sioux Trail Elementary	Student use	Fleece mittens for students
7/10/2019	Stacy Peterson	William Byrne Elementary	For WB students from a Graduated Senior	\$15.10
11/14/2019	Twin Cities Crew, Derrick Duran (parent)	William Byrne Elementary	"Donation for Special Ed. Dept." - based on donor's wishes	\$300.00
11/15/2019	Burnsville Senior Center	Sioux Trail Elementary	Student use	Two extra-large bags of handmade hats & mittens
11/18/2019	Ryan Currens	Food & Nutrition Services	for Vista View Students with a negative balance	\$100.00
11/14/2019	Northern Life Chiropractic	Burnsville High School	BHS Competition Cheer	Money
11/18/2019	Burnsville Rotary Club	Rahn Elementary	to help families with winter clothes	Hats and Gloves
11/21/2019	Wells Fargo Foundation Educational Matching Gifts Program	Harriet Bishop Elementary	Help support our students and staff	\$50.00
11/21/2019	Burnsville Senior Center Knitters - Mary Westerhaus	Harriet Bishop Elementary	knitted hats for students	knitted hats for students
11/21/2019	Savage Rotary	Harriet Bishop Elementary	Winter gloves and snow pants	Winter gloves and snow pants for students
11/25/2019	Bob Stamper- General Manage Office Depot Savage Location	Eagle Ridge Middle School	Student supplies	Office Depot and customers donated school supplies to ERMS

Total monetary donation received: \$465.10



Future Ready. Community Strong.

**Agenda V.A.4
Dec 12, 2019**

TO: Dr Theresa Battle, Superintendent and Board of Education
FROM: Lisa K. Rider, Executive Director of Business Services
DATE: Dec 3, 2019
RE: October Payroll, Claims and Receipts

RECOMMENDATION: That the Board approves October payroll checks in the net amount of \$4,153,773.11. October claims to date and wire transfers and adjustments totaling \$7,303,208.81. Also, that the Board accepts October receipts of \$15,397,120.79 and investments for the General Fund & 2015A School Building Bonds and OPEB of \$53,708,784.25 as of October 31, 2019.

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

LKR/mw

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
October 2019**

Cash Receipts

Receipts	\$15,397,120.79	
Miscellaneous Adjustments		

TOTAL OCT CASH RECEIVED

15,397,120.79

CASH DISBURSEMENTS

Oct
Payroll

\$4,153,773.11

A/P

Oct Claims:

Checks	474421-474837	\$1,955,870.12
Capital One	600000085-600000098	\$65,152.70
ACH	9000000991-9000001116	\$11,432.73
Fund 26 Bond	104035-104037	\$29,913.31

Oct A/P Wires- Wires+P-card+Fleet
Miscellaneous Adjustments

\$5,232,377.74
\$8,462.21

TOTAL OCT CASH DISBURSED

11,456,981.92

TOTAL TO BE APPROVED

11,456,981.92

	<u>Money Market</u>	<u>(Original Cost) Investments</u>	<u>Total 10/31/2019</u>
GENERAL FUND	\$8,205,618.39	\$31,064,610.00	\$39,270,228.39
OPEB	\$3,518.24	\$8,169,584.50	\$8,173,102.74
OPEB EQUITY INV THROUGH October 31, 2019	\$42,620.49	\$4,190,630.59	\$4,233,251.08
2015A SCHOOL BUILDING BONDS	\$139.23	\$2,032,062.81	\$2,032,202.04
	<u>\$8,251,896.35</u>	<u>\$45,456,887.90</u>	<u>\$53,708,784.25</u>

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



Total Portfolio Report CAR

As of: 10/31/19

PMA Financial Network

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

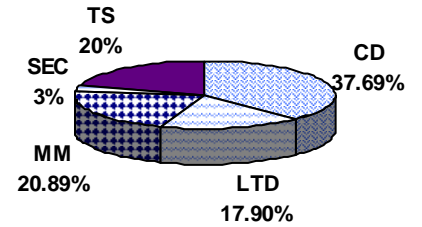
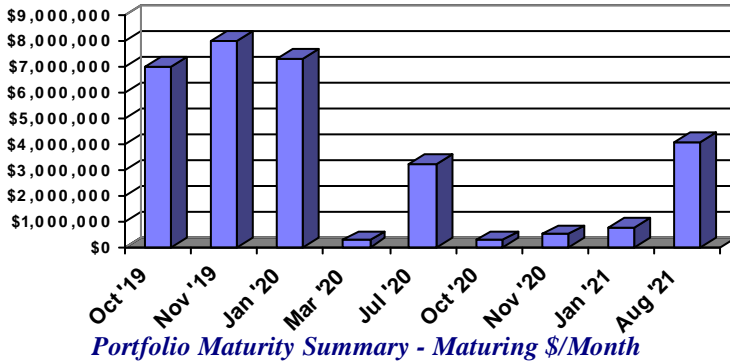
BURNSVILLE ISD 191 / GENERAL FUND

2960

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
LTD	0	1	10/31/19	10/31/19	PMA SECURITIES SYNDICATE (PMAS)	\$7,030,310.00	\$7,030,310.00	
MM					Investment Shares Portfolio	\$8,205,618.39	\$8,205,618.39	
TS	278241	1	10/25/19	11/25/19	MN TRUST TERM SERIES	\$8,011,890.42	\$8,000,000.00	1.750
CD	269895	1	05/21/19	01/13/20	TEXAS CAPITAL BANK	\$249,903.43	\$246,200.00	2.323
CD	269896	1	05/21/19	01/13/20	HIGH PLAINS BANK	\$249,947.37	\$246,300.00	2.281
CD	269897	1	05/21/19	01/13/20	ROCKFORD B&TC	\$249,966.31	\$246,300.00	2.293
CD	269898	1	05/21/19	01/13/20	FIELDPOINT PRIVATE BANK & TRUST	\$249,903.53	\$246,200.00	2.323
CD	269899	1	05/21/19	01/13/20	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$249,959.11	\$246,300.00	2.288
CD	269900	1	05/21/19	01/13/20	EAST BOSTON SAVINGS BANK	\$249,945.74	\$246,300.00	2.280
CD	269901	1	05/21/19	01/13/20	LANDMARK COMMUNITY BANK	\$249,933.74	\$246,300.00	2.272
CD	269902	1	05/21/19	01/13/20	BANK OF WASHINGTON	\$249,933.74	\$246,300.00	2.272
CD	269903	1	05/21/19	01/13/20	BANK 7	\$249,957.51	\$246,300.00	2.287
CD	269904	1	05/21/19	01/13/20	TBK BANK, SSB / THE NATIONAL BANK	\$249,945.73	\$246,300.00	2.280
CD	264991	1	01/16/19	01/24/20	SERVISFIRST BANK	\$249,771.56	\$243,200.00	2.651
CD	267686	1	03/20/19	01/24/20	UNITED BANK - C	\$4,084,715.97	\$4,000,000.00	2.500
CD	258175	1	07/26/18	01/27/20	FINANCIAL FEDERAL BANK	\$249,610.58	\$240,200.00	2.600
CD	258188	1	07/27/18	01/27/20	EAGLEBANK	\$249,651.28	\$240,500.00	2.525
CD	267685	1	03/20/19	03/19/20	BANK OF CHINA	\$249,823.83	\$243,400.00	2.639
CD	264989	1	01/16/19	07/24/20	PACIFIC WESTERN BANK	\$249,502.67	\$239,000.00	2.886
CD	264990	1	01/16/19	07/24/20	COUNTRY BANK	\$249,543.03	\$239,700.00	2.708
CD	267684	1	03/20/19	07/24/20	PREFERRED BANK	\$249,756.66	\$241,500.00	2.539
CD	272589	1	06/18/19	07/24/20	CFG COMMUNITY BANK	\$249,821.43	\$243,800.00	2.243
CD	272590	1	06/18/19	07/24/20	NEWBANK, NA	\$249,811.67	\$243,800.00	2.239
CD	272591	1	06/18/19	07/24/20	VILLAGE BANK & TRUST - WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272592	1	06/18/19	07/24/20	CRYSTAL LAKE B&TC, NA - WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272593	1	06/18/19	07/24/20	NORTHBROOK B&TC - WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272594	1	06/18/19	07/24/20	SCHAUMBURG B&TC / ADVANTAGE NATIONAL BANK - WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272595	1	06/18/19	07/24/20	BEVERLY BANK & TRUST CO, NA- WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272596	1	06/18/19	07/24/20	ST. CHARLES B&TC - WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272597	1	06/18/19	07/24/20	LAKE FOREST B&T CO. N.A. - WINTRUST	\$249,832.17	\$243,800.00	2.247
CD	272598	1	06/18/19	07/24/20	CORPORATE ONE FEDERAL CREDIT UNION	\$249,832.17	\$243,800.00	2.247
CD	278097	1	10/23/19	10/22/20	GATEWAY FIRST BANK / FARMERS EXCHANGE BANK	\$249,906.93	\$246,000.00	1.588
SEC	43345	1	11/23/18	11/23/20	ALLY BANK	\$246,000.00	\$246,000.00	2.956
SEC	43346	1	11/26/18	11/27/20	SYNCHRONY BANK	\$246,000.00	\$246,000.00	3.006
CD	278094	1	10/23/19	01/25/21	PREMIER BANK	\$249,904.39	\$245,000.00	1.588
CD	278095	1	10/23/19	01/25/21	NORTHPOINTE BANK	\$249,935.06	\$245,200.00	1.540
CD	278096	1	10/23/19	01/25/21	COMMUNITY WEST BANK	\$249,916.39	\$245,200.00	1.526
CD	276086	1	08/21/19	08/20/21	LATINO COMMUNITY CREDIT UNION	\$249,886.41	\$239,600.00	2.147
CD	276087	1	08/21/19	08/20/21	MIDLAND STATES BANK	\$249,961.78	\$242,000.00	1.643
CD	276406	1	08/27/19	08/30/21	NAVY FEDERAL CREDIT UNION	\$2,839,047.43	\$2,750,000.00	1.610
SEC	44591	1	08/28/19	08/30/21	CAPITAL ONE BANK USA NA	\$247,000.00	\$247,000.00	1.653
SEC	44601	1	08/28/19	08/30/21	CAPITAL ONE NA	\$247,000.00	\$247,000.00	1.653
SEC	44604	1	08/28/19	08/30/21	GOLDMAN SACHS BANK USA	\$247,000.00	\$247,000.00	1.702

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.</i>						Total Amount -->	\$39,649,439.45	\$39,270,228.39

Time and Dollar Weighted Portfolio Yield: 1.922 %
Weighted Average Portfolio Maturity: 125.49 Days
MM: 20.90%
CD's: 37.69%
CP: 0.00%
SEC: 3.14%



Portfolio Allocation by Transaction Type



Total Portfolio Report CAR

As of: 10/31/19

PMA Financial Network

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

BURNSVILLE ISD 191 / 2009 OPEB TRUST

3596

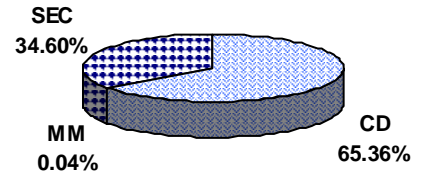
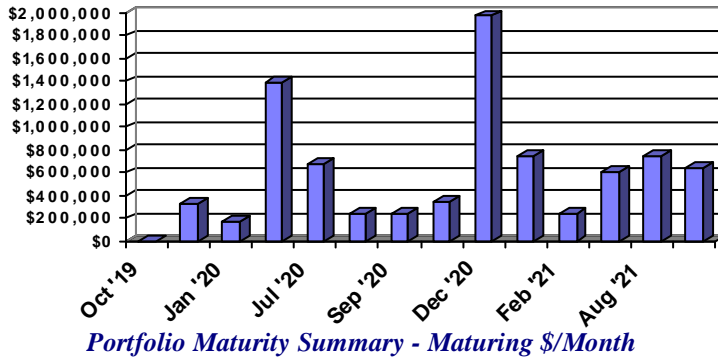
Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$3,518.24	\$3,518.24	
SEC	28317	1	10/16/12	12/01/19	FAIRFIELD & UNION OH LOCAL SCH DIST	\$330,000.00	\$294,162.00	1.620
CD	250359	1	01/25/18	01/27/20	KS STATEBANK / KANSAS STATE BANK OF MANHATTAN	\$181,747.83	\$175,000.00	1.914
CD	262422	1	10/15/18	06/30/20	BANK OF THE VALLEY	\$151,795.23	\$145,000.00	2.732
CD	262461	1	10/16/18	06/30/20	FIRST MID-ILLINOIS BANK & TRUST	\$249,339.06	\$237,300.00	2.972
CD	277883	1	10/15/19	06/30/20	FIRST NATIONAL BANK / THE FIRST, NA	\$249,937.90	\$247,200.00	1.561
CD	277884	1	10/15/19	06/30/20	FARMERS BANK & TRUST	\$249,967.32	\$247,300.00	1.520
CD	277885	1	10/15/19	06/30/20	BROOKLINE BANK	\$249,979.44	\$247,300.00	1.527
SEC	45260	1	10/16/19	06/30/20	US TREASURY N/B	\$248,000.00	\$247,922.50	1.519
CD	257798	1	07/19/18	07/20/20	FIRST INTERNET BANK OF INDIANA	\$249,273.69	\$236,400.00	2.696
CD	257799	1	07/19/18	07/20/20	REGENT BANK	\$249,280.58	\$236,700.00	2.650
CD	257800	1	07/19/18	07/20/20	ELGA CREDIT UNION	\$175,787.50	\$166,900.00	2.637
CD	275289	1	08/05/19	08/04/20	CITADEL FCU	\$247,878.62	\$243,400.00	1.840
CD	276786	1	09/04/19	09/03/20	CIBC BANK USA / PRIVATE BANK - MI	\$249,922.17	\$245,900.00	1.636
SEC	38171	1	09/02/16	10/01/20	City of New York NY	\$345,000.00	\$345,000.00	1.300
CD	248949	1	12/01/17	12/01/20	FIRST CAPITAL BANK	\$249,924.47	\$236,100.00	1.950
CD	248950	1	12/01/17	12/01/20	CITIZENS B&TC OF JACKSON	\$173,250.83	\$163,900.00	1.900
SEC	44749	1	09/06/19	12/01/20	HILLIARD SD-B-REF	\$100,000.00	\$100,000.00	1.751
SEC	40118	1	07/31/17	12/15/20	Kane County Forest Preserve District	\$1,450,000.00	\$1,450,000.00	1.820
CD	249934	1	01/09/18	01/11/21	THIRD COAST BANK, SSB	\$248,912.73	\$233,800.00	2.119
CD	249935	1	01/09/18	01/11/21	BANK OF WISCONSIN DELLS	\$249,105.23	\$234,700.00	2.040
CD	249936	1	01/09/18	01/11/21	PRIME ALLIANCE BANK	\$249,105.23	\$234,700.00	2.040
CD	275288	1	08/05/19	02/01/21	BARRINGTON B&TC - WINTRUST	\$245,448.71	\$239,200.00	1.746
SEC	38170	1	09/02/16	03/01/21	City of Rochester NH	\$365,000.00	\$365,000.00	1.340
CD	277189	1	09/23/19	03/24/21	AMERICAN PLUS BANK, N.A.	\$249,841.86	\$243,800.00	1.651
CD	275285	1	08/05/19	08/04/21	VERITEX COMMUNITY BANK	\$249,649.57	\$240,900.00	1.814
CD	275286	1	08/05/19	08/04/21	UINTA BANK	\$249,958.46	\$241,400.00	1.770
CD	275287	1	08/05/19	08/04/21	FIRST NATIONAL BANK	\$249,645.61	\$241,200.00	1.751
CD	276784	1	09/04/19	09/03/21	THREE RIVERS FEDERAL CREDIT UNION	\$249,689.23	\$241,600.00	1.674
CD	276785	1	09/04/19	09/03/21	T BANK, NA	\$249,684.64	\$241,600.00	1.672
CD	277188	1	09/23/19	09/22/21	BANK LEUMI USA	\$150,879.78	\$146,200.00	1.600

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
<i>Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated only on the CD, CP, & SEC desk.</i>						Total Amount -->	\$8,411,523.93	\$8,173,102.74

Time and Dollar Weighted Portfolio Yield: 1.815 %

Weighted Average Portfolio Maturity: 390.49 Days

MM: 0.04%
CD's: 65.67%
CP: 0.00%
SEC: 34.28%



Portfolio Allocation by Transaction Type



Account Statement: Balanced Account

Burnsville ISD 191 OPEB (46752)

Month End (M4 Y2020)

10/01/2019 - 10/31/2019

Dated: 11/11/2019

Locked Down

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Dated: 11/11/2019

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Portfolio Summary: Balanced Account

10/01/2019 - 10/31/2019

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Burnsville ISD 191 OPEB (46752)

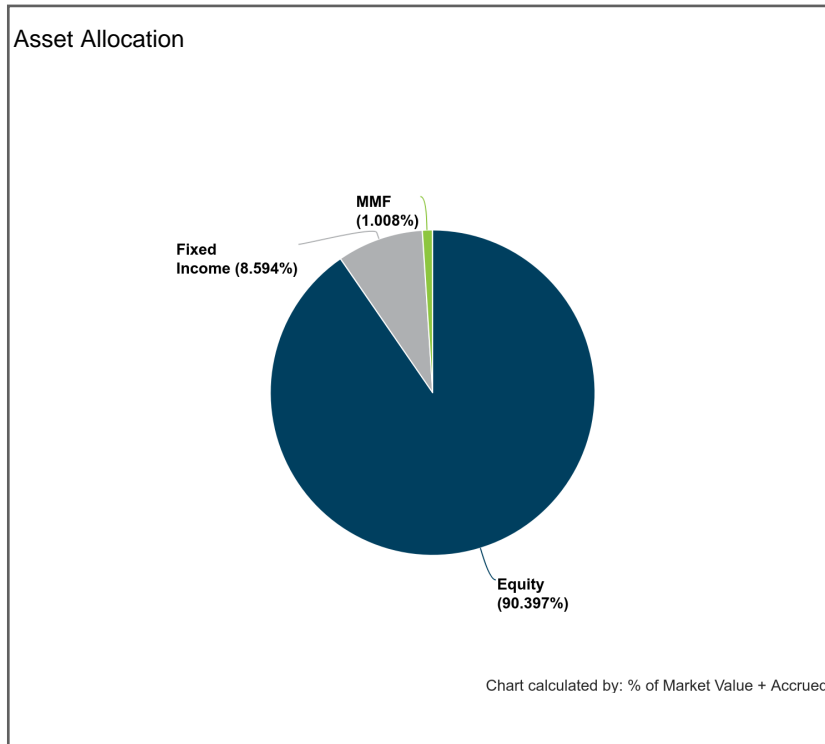
Dated: 11/11/2019

Asset Allocation	
Asset Class	Market Value + Accrued
Common Stock	3,826,747.60
Fixed Income	363,815.55
Money Market Funds	42,620.49
Cash	67.44
---	4,233,251.08

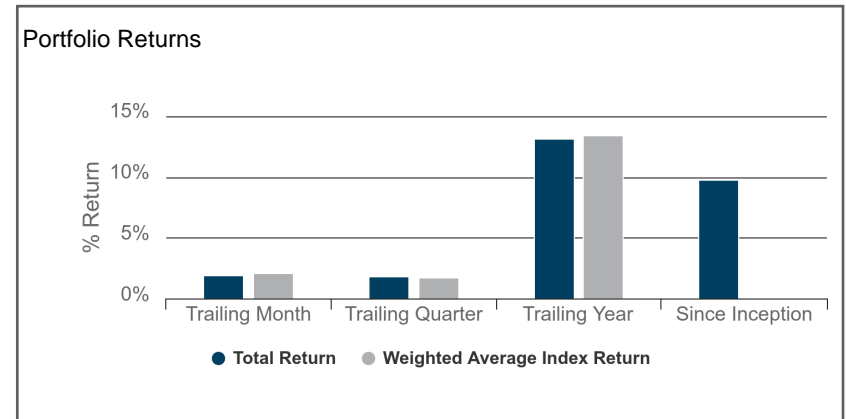
Footnotes: 1,2

Top Issuers	
Issuer	% of Base Market Value + Accrued
Vanguard Index Funds - Vanguard Total Stock Market ETF	90.397%
Vanguard Bond Index Funds - Vanguard Total Bond Market ETF	8.594%
Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund	1.007%
UNITED STATES OF AMERICA	0.002%

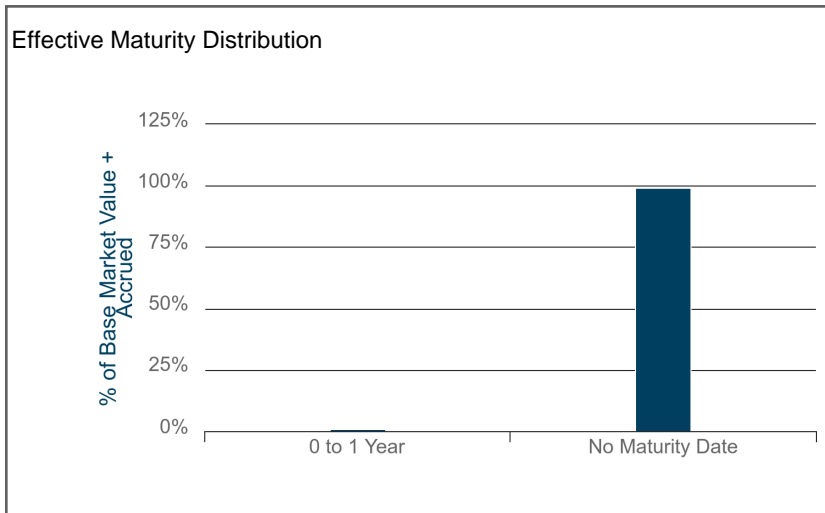
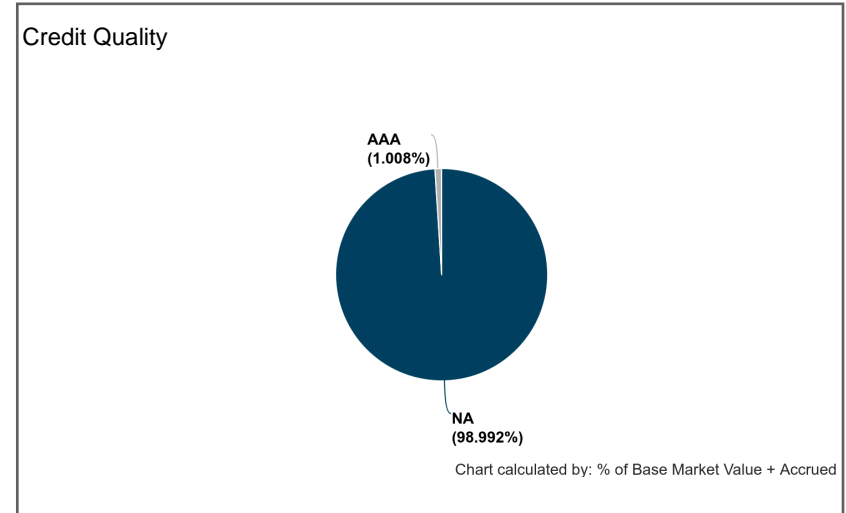
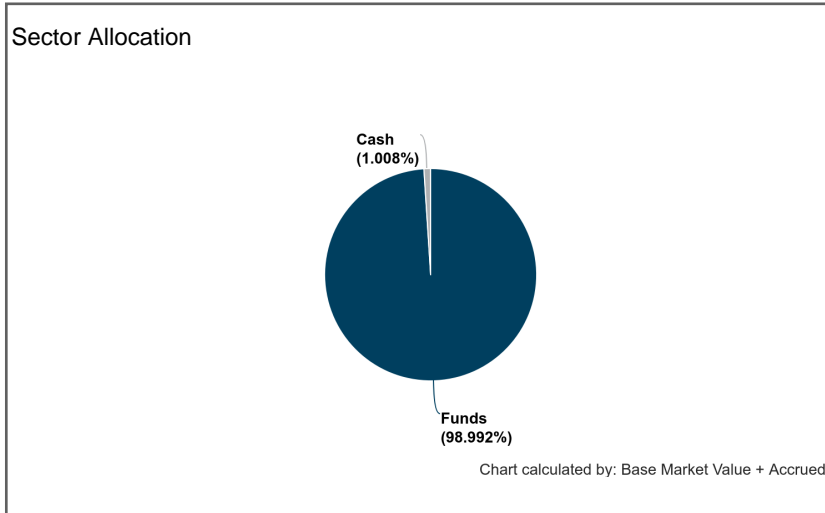
Footnotes: 3,4



Equity Summary	
Equity Metric	Value
Equity	3,826,747.60
Beta	0.997
R Squared	0.993
Trailing P/E	---
Dividend Yield	0.536



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Benchmark Comparison

Risk Metric	Portfolio	Index	Difference
Duration	0.000	---	---
Yield	1.697	---	---
Years to Effective Maturity	0.000	---	---
Years to Final Maturity	0.000	---	---

Footnote: 5

Compliance Status

Status	Compliant
As of	10/31/2019

Index: CRSP US Total Market.

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

1: * Grouped by: Asset Class. 2: * Groups Sorted by: Market Value + Accrued. 3: * Grouped by: Issuer. 4: * Groups Sorted by: % of Base Market Value + Accrued. 5: * Grouped by: Risk Metric.

↑
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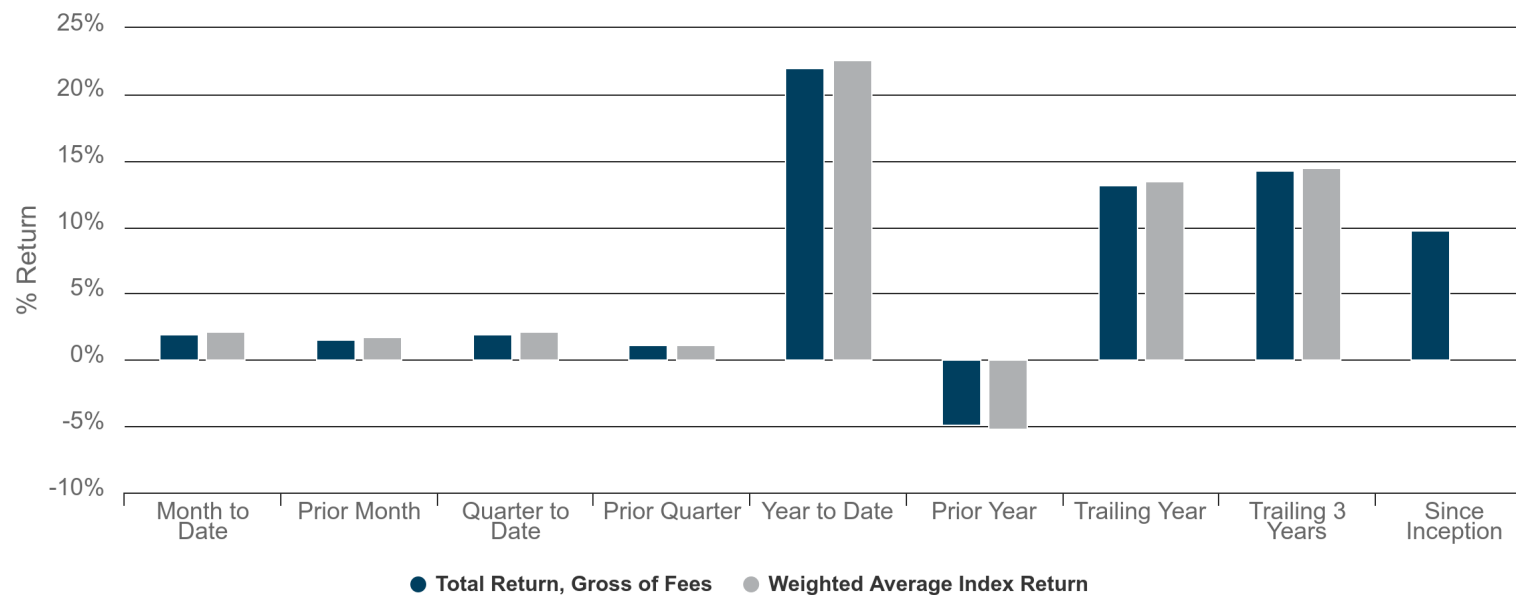
Returns

Burnsville ISD 191 OPEB (46752)

Base Currency: USD As of 10/31/2019

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Dated: 11/11/2019



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Period	Period Begin	Period End	Total Return, Gross of Fees	Weighted Average Index Return
Month to Date	10/01/2019	10/31/2019	1.93%	2.11%
Prior Month	09/01/2019	09/30/2019	1.56%	1.72%
Quarter to Date	10/01/2019	10/31/2019	1.93%	2.11%
Prior Quarter	07/01/2019	09/30/2019	1.18%	1.11%
Year to Date	01/01/2019	10/31/2019	22.00%	22.56%
Prior Year	01/01/2018	12/31/2018	-4.86%	-5.17%
Trailing Year	11/01/2018	10/31/2019	13.15%	13.48%
Trailing 3 Years	11/01/2016	10/31/2019	14.26%	14.46%
Since Inception	11/01/2014	10/31/2019	9.81%	---

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

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

Gross of Fees (includes trading).

Returns for periods greater than a year have been annualized.

No Tax Adjustment.

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

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

Returns

Burnsville ISD 191 OPEB (46752)

Base Currency: USD As of 10/31/2019

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Dated: 11/11/2019

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

Reported Index Return is always Total Return.

PMA - Contribution by Industry Group

Burnsville ISD 191 OPEB (46752)

Base Currency: USD 10/01/2019 - 10/31/2019

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Dated: 11/11/2019



PMA Asset Class	Description	Ending Base Market Value + Accrued	Total Return	Weight	Contribution
Equity	VANGUARD TSM IDX ETF	3,826,747.60	2.11%	90.19%	1.90%
Fixed Income	VANGUARD TOT BD ETF	363,815.55	0.31%	8.73%	0.03%
MMF	---	42,687.93	0.15%	1.08%	0.00%
---	---	4,233,251.08	1.93%	100.00%	1.93%

* Grouped by: PMA Asset Class. * Groups Sorted by: PMA Asset Class. * Weighted by: Ending Base Market Value + Accrued.

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

Gross of Fees (includes trading).

Returns are actual and have not been annualized.

No Tax Adjustment.

Note that data will not exist prior to the existence of security level returns as of: 01/02/2015.

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

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

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Holdings: Balanced Account

As of 10/31/2019

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Burnsville ISD 191 OPEB (46752)

Dated: 11/11/2019

Equity

Other

Other

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
VANGUARD TSM IDX ETF	---	922908769	24,820.00 24,820.00	154.1800	3,826,747.60 3,826,747.60	2,749,231.21 2,749,231.21	0.00 0.00	1,077,516.39	NA NA	---	---
VANGUARD TSM IDX ETF	---	922908769	24,820.00 24,820.00	154.1800	3,826,747.60 3,826,747.60	2,749,231.21 2,749,231.21	0.00 0.00	1,077,516.39	NA NA	---	---

Fixed Income

Other

Other

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
VANGUARD TOT BD ETF	---	921937835	4,305.00 4,305.00	84.5100	363,815.55 363,815.55	344,409.02 344,409.02	0.00 0.00	19,406.53	NA NA	---	---
VANGUARD TOT BD ETF	---	921937835	4,305.00 4,305.00	84.5100	363,815.55 363,815.55	344,409.02 344,409.02	0.00 0.00	19,406.53	NA NA	---	---

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MMF

Cash

Financial

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
Receivable	10/31/2019 10/31/2019	CCYUSD	67.44 67.44	1.0000	67.44 67.44	67.44 67.44	0.00 0.00	0.00	Aaa AAA	0.000 0.000	0.000
Receivable	10/31/2019 10/31/2019	CCYUSD	67.44 67.44	1.0000	67.44 67.44	67.44 67.44	0.00 0.00	0.00	Aaa AAA	0.000 0.000	0.000

MMF

Other

Financial

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
GOLDMAN:FS GOVT INST	10/31/2019 10/31/2019	38141W273	42,620.49 42,620.49	1.0000	42,620.49 42,620.49	42,620.49 42,620.49	0.00 67.44	0.00	Aaa AAAm	1.700 1.700	0.000
GOLDMAN:FS GOVT INST	10/31/2019 10/31/2019	38141W273	42,620.49 42,620.49	1.0000	42,620.49 42,620.49	42,620.49 42,620.49	0.00 67.44	0.00	Aaa AAAm	1.700 1.700	0.000

Summary

Holdings: Balanced Account

As of 10/31/2019

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Burnsville ISD 191 OPEB (46752)

Dated: 11/11/2019

Description	Effective Maturity, Final Maturity	Identifier	Current Units, Original Units	Market Price	Market Value, Market Value + Accrued	Original Cost, Book Value	Accrued Balance, Interest/Dividend Due	Net Unrealized Gain/Loss	Moody's Rating, S&P Rating	Yield, Book Yield	Duration
---	10/31/2019 10/31/2019	---	71,812.93 71,812.93	146.6477	4,233,251.08 4,233,251.08	3,136,328.16 3,136,328.16	0.00 67.44	1,096,922.92	Aaa AAA	1.697 1.697	0.000

* Grouped by: PMA Asset Class -> Fixed Income Sector 1 -> Fixed Income Sector. * Groups Sorted by: PMA Asset Class. * Weighted by: Market Value + Accrued, except Book Yield by Base Book Value + Accrued. * Holdings Displayed by: Position.

Transaction and Interest Summary

Burnsville ISD 191 OPEB (46752)

Base Currency: USD 10/01/2019 - 10/31/2019

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Dated: 11/11/2019

* Does not Lock Down.

Buy

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
---	---	MMFUND 1.700 10/31/2019	38141W273 Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund GOLDMAN:FS GOVT INST	841.26 841.26	Direct	1.000	841.26	0.00	-841.26	0.00
---	---	MMFUND 1.700 10/31/2019	38141W273 Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund GOLDMAN:FS GOVT INST	841.26 841.26	Direct	1.000	841.26	0.00	-841.26	0.00

Equity Dividend

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/01/2019	10/04/2019	ETF ---	921937835 Vanguard Bond Index Funds - Vanguard Total Bond Market ETF VANGUARD TOT BD ETF	0.00 0.00	Direct	---	0.00	0.00	782.03	0.00
10/01/2019	10/04/2019	ETF ---	921937835 Vanguard Bond Index Funds - Vanguard Total Bond Market ETF VANGUARD TOT BD ETF	0.00 0.00	Direct	---	0.00	0.00	782.03	0.00

Management Fee

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/21/2019	10/21/2019	CASH 0.000 10/31/2019	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	-3,117.18	0.00
10/21/2019	10/21/2019	CASH 0.000 10/31/2019	CCYUSD UNITED STATES OF AMERICA US DOLLAR	0.00 0.00	Unknown	---	0.00	0.00	-3,117.18	0.00

Money Market Funds

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/31/2019	10/31/2019	MMFUND 1.700 10/31/2019	38141W273 Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund GOLDMAN:FS GOVT INST	0.00 0.00	Direct	---	0.00	0.00	67.59	0.00
10/31/2019	10/31/2019	MMFUND 1.700 10/31/2019	38141W273 Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund GOLDMAN:FS GOVT INST	0.00 0.00	Direct	---	0.00	0.00	67.59	0.00

Sell

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/Loss
10/21/2019	10/21/2019	MMFUND 1.700 10/31/2019	38141W273 Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund GOLDMAN:FS GOVT INST	-3,117.18 -3,117.18	Direct	1.000	-3,117.18	0.00	3,117.18	0.00

Transaction and Interest Summary

Burnsville ISD 191 OPEB (46752)

Base Currency: USD 10/01/2019 - 10/31/2019

[Return to Table of Contents](#)

Dated: 11/11/2019

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/ Loss
10/21/2019	10/21/2019	MMFUND 1.700 10/31/2019	38141W273 Goldman Sachs Trust - Goldman Sachs Financial Square Government Fund GOLDMAN:FS GOVT INST	-3,117.18 -3,117.18	Direct	1.000	-3,117.18	0.00	3,117.18	0.00

Summary

Trade Date	Settle Date	Security Type, Coupon Rate, Final Maturity	Identifier, Issuer, Description	Base Current Units, Base Original Units	Broker/Dealer	Price	Base Principal	Base Accrued Interest	Base Amount	Realized Gain/ Loss
---	---	--- 1.700 10/31/2019	--- ---	-2,275.92 -2,275.92	---	---	-2,275.92	0.00	8.36	0.00

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

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

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

Statements

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

Custodian Bank

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

Legal or Tax Information

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

Account Assets, Cost and Valuation

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

Ratings

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

Risk

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

Account Control

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

Notification of Changes

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

Firm Brochure

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

Affiliated Entities

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

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

Prudent Man Advisors, LLC
2135 CityGate Lane, 7th Floor
Naperville, IL 60563
630-657-6400

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

As of: 10/31/19

PMA Financial Network

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

BURNSVILLE ISD 191 / 2015A BONDS

5762

Type	Trans	SEQ	Purchase	Maturity	Instrument	Par-Val/Mat. Val.	Original Cost	Rate
MM					Investment Shares Portfolio	\$139.23	\$139.23	
SDA					Savings Deposit Account - ASSOCIATED BANK, NA	\$6,182.61	\$6,182.61	
SDA					Savings Deposit Account - PREFERRED BANK	\$2,025,880.20	\$2,025,880.20	
Total Amount -->						\$2,032,202.04	\$2,032,202.04	

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

Time and Dollar Weighted Portfolio Yield: **1.829 %**

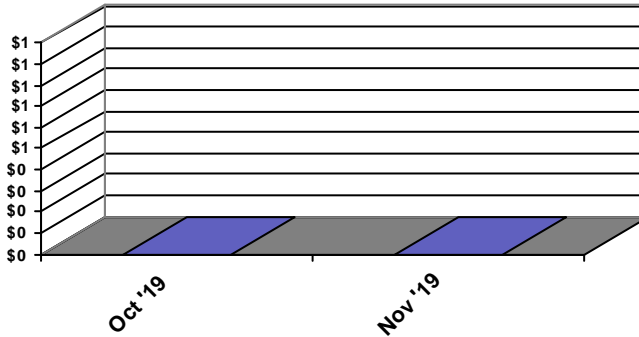
Weighted Average Portfolio Maturity: **1.00 Days**

MM: 100.00%

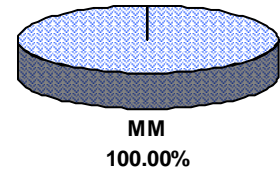
CD's: 0.00%

CP: 0.00%

SEC: 0.00%



Portfolio Maturity Summary - Maturing \$/Month



Portfolio Allocation by Transaction Type

October 2019

Wire Transfers

Date	From	To	Amount	For
10/01/19	MSDLAF	Internal Revenue Service	731,342.70	9/30/19 Payroll - Federal Taxes
10/01/19	MSDLAF	State of Minnesota	120,481.56	9/30/19 Payroll - State Taxes
10/01/19	MSDLAF	Preferred One	343,398.10	Health Insurance
10/02/19	MSDLAF	State of Minnesota	2,007.61	9/30/19 Payroll - Child Support
10/02/19	MSDLAF	State of Minnesota	681.62	9/30/19 Payroll - Garnishment
10/02/19	MSDLAF	PERA	112,991.07	9/30/19 Payroll - PERA
10/02/19	MSDLAF	TRA	357,283.66	9/30/19 Payroll - TRA
10/02/19	MSDLAF	Further	42,373.17	Medical Claims
10/02/19	MSDLAF	Further	18,656.63	Flex Claims
10/02/19	MSDLAF	First Bank & Trust	180,852.22	9/30/19 Payroll - TSA Wire
10/04/19	MSDLAF	PlanSource	9,291.24	Medical Claims
10/04/19	MSDLAF	PlanSource	2,009.32	Flex Claims
10/04/19	MSDLAF	PlanSource	957.15	Flex Claims
10/07/19	MSDLAF	Delta Dental	25,779.90	Dental Insurance
10/07/19	MSDLAF	Preferred One	322,257.87	Health Insurance
10/09/19	MSDLAF	Delta Dental	5,301.90	Dental Insurance
10/09/19	MSDLAF	Further	12,195.22	Flex Claims
10/09/19	MSDLAF	Further	24,355.66	Medical Claims
10/10/19	MSDLAF	Preferred One	150,215.17	Health Insurance

October 2019

Wire Transfers

Date	From	To	Amount	For
10/15/19	MSDLAF	Preferred One	353,044.51	Health Insurance
10/16/19	MSDLAF	State of Minnesota	741,480.81	10/15/19 Payroll - Federal Taxes
10/16/19	MSDLAF	Internal Revenue Service	121,012.27	10/15/19 Payroll - State Taxes
10/16/19	MSDLAF	Delta Dental	20,823.54	Dental Insurance
10/16/19	MSDLAF	State of Minnesota	2,396.41	10/15/19 Payroll - Child Support
10/16/19	MSDLAF	State of Minnesota	154.97	10/15/19 Payroll - Garnishments
10/16/19	MSDLAF	PERA	115,224.88	10/15/19 Payroll - PERA
10/17/19	MSDLAF	First Bank & Trust	180,864.40	10/15/19 Payroll - TSA Wire
10/17/19	MSDLAF	Further	31,069.15	Medical Claims
10/17/19	MSDLAF	Further	12,689.23	Flex Claims
10/21/19	MSDLAF	Preferred One	225,328.14	Health Insurance
10/21/19	MSDLAF	Further	5,008.50	Medical Claims
10/23/19	MSDLAF	TRA	392,324.45	10/15/19 Payroll - TRA
10/23/19	MSDLAF	Delta Dental	17,601.89	Dental Insurance
10/23/19	MSDLAF	Further	28,350.19	Medical Claims
10/23/19	MSDLAF	Further	19,529.89	Flex Claims
10/28/19	MSDLAF	Preferred One	264,275.96	Health Insurance
10/30/19	MSDLAF	TRA	177.13	10/31/19 Payroll - TRA
10/30/19	MSDLAF	Further	38,666.44	Medical Claims

October 2019

Wire Transfers

Date	From	To	Amount	For
10/30/19	MSDLAF	Further	14,196.13	Flex Claims
10/30/19	MSDLAF	Delta Dental	20,090.41	Dental Insurance

AP Check Register

AP Run: 20191004 AP — Post Date: 2019-10-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/04/2019	474421	Check	Advanced Wireworks, Inc	931043	2 AP8845	307.50
10/04/2019	474422	Check	Agropur Inc Division Natrel USA	928147-1	2 AP8845	5,874.11
10/04/2019	474423	Check	Amazon Capital Services Inc	922956	2 AP8845	852.06
10/04/2019	474424	Check	Anderson, Bruce	002125	2 AP8845	35.21
10/04/2019	474425	Check	Association Of Clerical Employees	904895	2 AP8845	42.00
10/04/2019	474426	Check	bibliotheca LLC	924972	2 AP8845	5,002.71
10/04/2019	474427	Check	Bix Produce Company	900477	2 AP8845	6,408.12
10/04/2019	474428	Check	Bro-Tex Inc	900397	2 AP8845	4,633.20
10/04/2019	474429	Check	Burnsville Association of Educational Assistants	909991	2 AP8845	1,440.00
10/04/2019	474430	Check	CDW Government Inc	920289-1	2 AP8845	1,396.77
10/04/2019	474431	Check	Cengage Learning	903622-1	2 AP8845	1,536.00
10/04/2019	474432	Check	Centerpoint Energy	902519	2 AP8845	999.85
10/04/2019	474433	Check	Choy, Sergio R	928260	2 AP8845	120.00
10/04/2019	474434	Check	City of Burnsville - Utilities	904226	2 AP8845	19,212.08
10/04/2019	474435	Check	City of Savage - Utilities	909588	2 AP8845	7,926.48
10/04/2019	474436	Check	CliftonLarsonAllen LLP	927322	2 AP8845	1,750.00
10/04/2019	474437	Check	Connell, Peter	926146	2 AP8845	2,500.00
10/04/2019	474438	Check	Conney Safety Products	900552-1	2 AP8845	697.45
10/04/2019	474439	Check	Continental Clay Company	903866	2 AP8845	646.44
10/04/2019	474440	Check	Continental Mathematics League Inc	900774	2 AP8845	345.00

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AP Check Register

AP Run: 20191004 AP — Post Date: 2019-10-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/04/2019	474441	Check	Cornerstone Copy Center	900502	2 AP8845	2,688.08
10/04/2019	474442	Check	Dalco	904186-1	2 AP8845	4,830.35
10/04/2019	474443	Check	Diversified Snack Distribution	900279	2 AP8845	2,673.36
10/04/2019	474444	Check	Doyle Security Products	900605	2 AP8845	277.39
10/04/2019	474445	Check	DS Erickson & Associates	927334	2 AP8845	76.53
10/04/2019	474446	Check	Durand Manufacturing Inc	924933	2 AP8845	8,347.72
10/04/2019	474447	Check	ECM Publishers Inc	909272-2	2 AP8845	113.85
10/04/2019	474448	Check	Edhesive LLC	930078	2 AP8845	2,500.00
10/04/2019	474449	Check	Educators Benefit Consultants LLC	926262-1	2 AP8845	680.86
10/04/2019	474450	Check	Fagerness, Joyce	924275	2 AP8845	305.88
10/04/2019	474451	Check	Fedex	901463	2 AP8845	19.00
10/04/2019	474452	Check	Foundation 191	928202	2 AP8845	121.74
10/04/2019	474453	Check	General Parts LLC	901541-1	2 AP8845	574.16
10/04/2019	474454	Check	Glassman Law Firm	930089	2 AP8845	332.21
10/04/2019	474455	Check	Grainger	904387-1	2 AP8845	120.23
10/04/2019	474456	Check	Great Lakes Higher Education Corporation	927604	2 AP8845	132.24
10/04/2019	474457	Check	Gurstel Law Firm PC	920324	2 AP8845	200.65
10/04/2019	474458	Check	Health Consultants For Child Care	901038	2 AP8845	20.00
10/04/2019	474459	Check	Hi Tech Refrigeration Inc	909046	2 AP8845	605.15
10/04/2019	474460	Check	Horizon Commercial Pool Supply	904818	2 AP8845	315.28

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AP Check Register

AP Run: 20191004 AP — Post Date: 2019-10-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/04/2019	474461	Check	Horizon CPO Seminars	900354	2 AP8845	285.00
10/04/2019	474462	Check	Ideal Services Inc	927693	2 AP8845	1,635.00
10/04/2019	474463	Check	John's Sewer And Drain Cleaning Inc	928929	2 AP8845	90.00
10/04/2019	474464	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	4,661.62
10/04/2019	474465	Check	Johnston, Apryl	927103	2 AP8845	1,365.00
10/04/2019	474466	Check	Kennedy and Graven Chartered	908356	2 AP8845	951.00
10/04/2019	474467	Check	Kraus-Anderson Ins Agency Inc	902102	2 AP8845	11,764.67
10/04/2019	474468	Check	Marnita's Table Inc	931040	2 AP8845	17,500.00
10/04/2019	474469	Check	Matrix Communications Inc	906559-1	2 AP8845	62.50
10/04/2019	474470	Check	McDowall Company	930006	2 AP8845	8,686.82
10/04/2019	474471	Check	McGary, Kristen	500222	2 AP8845	340.36
10/04/2019	474472	Check	McKinney, Maggie	500043	2 AP8845	9.47
10/04/2019	474473	Check	Medco Sports Medicine	904333-1	2 AP8845	1,041.94
10/04/2019	474474	Check	MEI Total Elevator Solutions	908999-1	2 AP8845	2,262.36
10/04/2019	474475	Check	Metro Dining Club	922948	2 AP8845	3,000.00
10/04/2019	474476	Check	Mid City Services	930092	2 AP8845	119.25
10/04/2019	474477	Check	Monoprice	927342-1	2 AP8845	19.29
10/04/2019	474478	Check	NCS Pearson Inc	925372-4	2 AP8845	384.78
10/04/2019	474479	Check	Office Depot Company	902489-1	2 AP8845	280.99

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AP Check Register

AP Run: 20191004 AP — Post Date: 2019-10-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/04/2019	474480	Check	Olympic Communications Inc	927700	2 AP8845	385.00
10/04/2019	474481	Check	Perez, Melissa M	924879	2 AP8845	300.00
10/04/2019	474482	Check	Performance Apparel LLC	926290	2 AP8845	160.31
10/04/2019	474483	Check	Scenario Learning LLC	928849	2 AP8845	6,903.00
10/04/2019	474484	Check	School Services Employees Local 284	907382	2 AP8845	6,890.61
10/04/2019	474485	Check	Schoology Incorporated	929250-1	2 AP8845	600.00
10/04/2019	474486	Check	Second Harvest Heartland	928183	2 AP8845	900.67
10/04/2019	474487	Check	Shred-it USA	924465-2	2 AP8845	552.53
10/04/2019	474488	Check	Soulo Communications	928477-1	2 AP8845	1,993.60
10/04/2019	474489	Check	Teachers On Call	929847	2 AP8845	19,103.72
10/04/2019	474490	Check	The Food Group	928651	2 AP8845	3,347.86
10/04/2019	474491	Check	The Hartford	924486	2 AP8845	40,191.57
10/04/2019	474492	Check	TriMark	925854-1	2 AP8845	2,762.70
10/04/2019	474493	Check	Tri-State Bobcat	924444	2 AP8845	442.11
10/04/2019	474494	Check	University of Colorado Denver, SEHD Continuing & Prof Educ	929286-2	2 AP8845	2,500.00
10/04/2019	474495	Check	Upper Lakes Food Inc	929826	2 AP8845	9,269.09
10/04/2019	474496	Check	US Department of Education AWG	902813-6	2 AP8845	147.24
10/04/2019	474497	Check	US Department of Education AWG	902813-9	2 AP8845	88.16
10/04/2019	474498	Check	Verbatim Solutions	931044	2 AP8845	215.00

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AP Check Register

AP Run: 20191004 AP — Post Date: 2019-10-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/04/2019	474499	Check	Viking Electric Supply Inc	904243-1	2 AP8845	15.21
10/04/2019	474500	Check	Wilcox Paper LLC	903296	2 AP8845	163.02
Total:						\$238,051.11

20191004 AP Summary

Type	Count	Amount
Regular	80	238,051.11
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	80	\$238,051.11

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AP Check Register

AP Run: 20191008 AP — Post Date: 2019-10-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2019	474501	Check	Acco Brands USA LLC	902623-1	2 AP8845	189.92
10/08/2019	474502	Check	Advanced Imaging Solutions	928551-1	2 AP8845	8,763.00
10/08/2019	474503	Check	Ahmed, Taufiq	928922	2 AP8845	138.00
10/08/2019	474504	Check	Ali, Maryan	930011	2 AP8845	135.00
10/08/2019	474505	Check	Aly, Zakaria	928727	2 AP8845	138.00
10/08/2019	474506	Check	AmeriPride Services, Inc	901365-1	2 AP8845	583.98
10/08/2019	474507	Check	Anger, David	906111	2 AP8845	79.00
10/08/2019	474508	Check	Anoka Hennepin School District #11	900075-4	2 AP8845	2,470.65
10/08/2019	474509	Check	Artis, Roger, III	927779	2 AP8845	89.00
10/08/2019	474510	Check	Bach, William	927380	2 AP8845	69.00
10/08/2019	474511	Check	Balderrama, Nevaeh	931057	2 AP8845	200.00
10/08/2019	474512	Check	Banyai, Kelly	924521	2 AP8845	79.00
10/08/2019	474513	Check	Bartczak, Andrew	923367	2 AP8845	54.00
10/08/2019	474514	Check	Baxter, Mark M	920436	2 AP8845	79.00
10/08/2019	474515	Check	Bodeker, Randy	926888	2 AP8845	158.00
10/08/2019	474516	Check	Borchers, William S	925320	2 AP8845	162.00
10/08/2019	474517	Check	Bothun, Dylan	928704	2 AP8845	89.00
10/08/2019	474518	Check	Brandt, Kyle	931052	2 AP8845	138.00
10/08/2019	474519	Check	Brightbill, Theodore	928187	2 AP8845	108.00
10/08/2019	474520	Check	Brown, Gregory	931056	2 AP8845	89.00

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AP Check Register

AP Run: 20191008 AP — Post Date: 2019-10-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2019	474521	Check	Buck, Nathan	929565	2 AP8845	198.00
10/08/2019	474522	Check	Burgeson, Nancy	905368	2 AP8845	221.00
10/08/2019	474523	Check	Carlson, Gerri	929243	2 AP8845	633.60
10/08/2019	474524	Check	Churchill, Adam	929865	2 AP8845	79.00
10/08/2019	474525	Check	City of Burnsville	900673	2 AP8845	665.00
10/08/2019	474526	Check	City of Eagan - Utilities	901002	2 AP8845	912.57
10/08/2019	474527	Check	Clear, David	925292	2 AP8845	162.00
10/08/2019	474528	Check	Cornerstone Copy Center	900502	2 AP8845	660.11
10/08/2019	474529	Check	Cottens Inc	929846	2 AP8845	3.99
10/08/2019	474530	Check	Dialog One LLC	927732	2 AP8845	470.00
10/08/2019	474531	Check	Dick's/Lakeville Sanitation Inc	900641	2 AP8845	10,903.22
10/08/2019	474532	Check	Ekereke, Otoro	928284	2 AP8845	54.00
10/08/2019	474533	Check	Fairview Health Services	904416-1	2 AP8845	700.00
10/08/2019	474534	Check	Fredrick, Tracey	929310	2 AP8845	132.00
10/08/2019	474535	Check	Gagstetter, Mark	902300	2 AP8845	125.00
10/08/2019	474536	Check	Garrett, Scott	929054	2 AP8845	122.00
10/08/2019	474537	Check	Gau, Ryan	931055	2 AP8845	54.00
10/08/2019	474538	Check	Gopher State Events LLC	920744	2 AP8845	931.60
10/08/2019	474539	Check	Graphic Design Inc	922183	2 AP8845	3,060.00
10/08/2019	474540	Check	Harlow, Tim	908761	2 AP8845	122.00

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AP Check Register

AP Run: 20191008 AP — Post Date: 2019-10-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2019	474541	Check	Harris, Paul	922421	2 AP8845	79.00
10/08/2019	474542	Check	Hennes, Daniel	928921	2 AP8845	79.00
10/08/2019	474543	Check	Igbavboa, Urule	904597	2 AP8845	54.00
10/08/2019	474544	Check	Ind School Dist 318	901820-1	2 AP8845	527.10
10/08/2019	474545	Check	Iverson, William C	010922	2 AP8845	100.00
10/08/2019	474546	Check	J & D Trophy	904113	2 AP8845	1,566.00
10/08/2019	474547	Check	Jessen, Chris	903574	2 AP8845	138.00
10/08/2019	474548	Check	Johnson, Meghan	925959	2 AP8845	131.00
10/08/2019	474549	Check	Jurewicz, Fred	903966	2 AP8845	198.00
10/08/2019	474550	Check	Kees, Ed	924735	2 AP8845	158.00
10/08/2019	474551	Check	Keller, Roger	931054	2 AP8845	290.00
10/08/2019	474552	Check	Kennedy and Graven Chartered	908356	2 AP8845	3,188.72
10/08/2019	474553	Check	Kenney, Patrick	923607	2 AP8845	122.00
10/08/2019	474554	Check	Kleist, Douglas	928568	2 AP8845	108.00
10/08/2019	474555	Check	Koch, Joseph	929584	2 AP8845	69.00
10/08/2019	474556	Check	Korba, Jerry	906519	2 AP8845	79.00
10/08/2019	474557	Check	Laihinien, Bart	931053	2 AP8845	54.00
10/08/2019	474558	Check	Lanzi, Bob	926861	2 AP8845	122.00
10/08/2019	474559	Check	Lifetime Fitness	921553-3	2 AP8845	153.00
10/08/2019	474560	Check	Lodge, Mark	909973	2 AP8845	132.00

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AP Check Register

AP Run: 20191008 AP — Post Date: 2019-10-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2019	474561	Check	McGregor, Cameron	926777	2 AP8845	138.00
10/08/2019	474562	Check	McGregor, Ian	902869	2 AP8845	276.00
10/08/2019	474563	Check	Meca Sportswear	924921	2 AP8845	646.50
10/08/2019	474564	Check	Meeker & Wright Special Ed Coop #938 - MAWSECO	906064	2 AP8845	115.80
10/08/2019	474565	Check	Metro ECSU	908865-21	2 AP8845	440.00
10/08/2019	474566	Check	Metro Transit	922385	2 AP8845	291.00
10/08/2019	474567	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	16,101.97
10/08/2019	474568	Check	Moynihan, Caroline	905576	2 AP8845	198.00
10/08/2019	474569	Check	Mros, Richard	903216	2 AP8845	1,415.00
10/08/2019	474570	Check	Nelson, David Allen Rusty	904724	2 AP8845	131.00
10/08/2019	474571	Check	Neuman, Michael	923609	2 AP8845	75.00
10/08/2019	474572	Check	News-2-you Inc	904156	2 AP8845	1,864.20
10/08/2019	474573	Check	Norcostco Inc	902765	2 AP8845	35.06
10/08/2019	474574	Check	Olanda, Oscar Daniel Sanchez	929294	2 AP8845	138.00
10/08/2019	474575	Check	Olson, Thor	925059	2 AP8845	79.00
10/08/2019	474576	Check	Orkin Commercial Services	926086	2 AP8845	1,301.00
10/08/2019	474577	Check	Perez, Melissa M	924879	2 AP8845	60.00
10/08/2019	474578	Check	Power Secure	928310-1	2 AP8845	22,000.00
10/08/2019	474579	Check	Professional Wireless Communications	924681	2 AP8845	94.49

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AP Check Register

AP Run: 20191008 AP — Post Date: 2019-10-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2019	474580	Check	Redetzke Ryan	921498	2 AP8845	54.00
10/08/2019	474581	Check	Rifton Equipment	909053	2 AP8845	311.25
10/08/2019	474582	Check	Rouzegar, MirSaeed	931045	2 AP8845	138.00
10/08/2019	474583	Check	Sachs, Alice	925562	2 AP8845	217.50
10/08/2019	474584	Check	Sandino, Jeff	926126	2 AP8845	364.00
10/08/2019	474585	Check	Schmitt Music	903532-2	2 AP8845	37.78
10/08/2019	474586	Check	Schoaf, Scott	905978	2 AP8845	89.00
10/08/2019	474587	Check	Scholastic Inc	903196-3	2 AP8845	702.53
10/08/2019	474588	Check	School Nutrition Association (SNA)	926552-3	2 AP8845	73.00
10/08/2019	474589	Check	Shaffer, Don	901232	2 AP8845	75.00
10/08/2019	474590	Check	Shiffler Equipment Sales Inc	903472-2	2 AP8845	699.87
10/08/2019	474591	Check	Shreve, Brian	926271	2 AP8845	89.00
10/08/2019	474592	Check	Struzyk, Todd	931046	2 AP8845	79.00
10/08/2019	474593	Check	Subscription Services Of America Inc	903658	2 AP8845	173.82
10/08/2019	474594	Check	Sunbeeb, Subel	931047	2 AP8845	207.00
10/08/2019	474595	Check	Tinucci, Samantha	931048	2 AP8845	138.00
10/08/2019	474596	Check	Twin Cities Photo Booth	928340	2 AP8845	495.00
10/08/2019	474597	Check	Upper Lakes Food Inc	929826	2 AP8845	60,218.43
10/08/2019	474598	Check	Vanderveren, Bradley	926210	2 AP8845	79.00
10/08/2019	474599	Check	Vekich, Steve	906272	2 AP8845	89.00

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AP Check Register

AP Run: 20191008 AP — Post Date: 2019-10-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/08/2019	474600	Check	Westerman, Greg	931049	2 AP8845	79.00
10/08/2019	474601	Check	Williams, Aaron	929197	2 AP8845	79.00
10/08/2019	474602	Check	Wordmasters LLC	908458	2 AP8845	297.00
10/08/2019	474603	Check	Worm, Nick	924529	2 AP8845	89.00
10/08/2019	474604	Check	Xcel Energy	902776	2 AP8845	17.18
10/08/2019	474605	Check	Zander, Jason	931050	2 AP8845	79.00
10/08/2019	474606	Check	Zwach, Peter	931051	2 AP8845	122.00
Total:						\$151,860.84

20191008 AP Summary

Type	Count	Amount
Regular	106	151,860.84
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	106	\$151,860.84

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AP Check Register

AP Run: 20191011 AP — Post Date: 2019-10-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/11/2019	474607	Check	Agropur Inc Division Natrel USA	928147-1	2 AP8845	4,848.73
10/11/2019	474608	Check	Bix Produce Company	900477	2 AP8845	4,720.52
10/11/2019	474609	Check	Centurylink	902781-5	2 AP8845	266.02
10/11/2019	474610	Check	City of Burnsville	900673	2 AP8845	1,200.00
10/11/2019	474611	Check	Cottens Inc	929846	2 AP8845	114.88
10/11/2019	474612	Check	Dalco	904186-1	2 AP8845	5,693.25
10/11/2019	474613	Check	Dialog One LLC	927732	2 AP8845	250.00
10/11/2019	474614	Check	Diversified Snack Distribution	900279	2 AP8845	2,016.95
10/11/2019	474615	Check	Dore, Abdiwali Hashi	929581	2 AP8845	60.00
10/11/2019	474616	Check	Durand Manufacturing Inc	924933	2 AP8845	245.00
10/11/2019	474617	Check	Earthgrains Baking Co Inc	902333-1	2 AP8845	3,471.20
10/11/2019	474618	Check	Fairfield Glass & Window Inc	926949	2 AP8845	779.24
10/11/2019	474619	Check	Frontier Ag & Turf	900691-1	2 AP8845	150.23
10/11/2019	474620	Check	Grainger	904387-1	2 AP8845	238.29
10/11/2019	474621	Check	Healy, Jeff or Emily	500223	2 AP8845	170.18
10/11/2019	474622	Check	Hoes, Brian	931058	2 AP8845	199.00
10/11/2019	474623	Check	Horizon Commercial Pool Supply	904818	2 AP8845	1,009.16
10/11/2019	474624	Check	John's Sewer And Drain Cleaning Inc	928929	2 AP8845	520.00
10/11/2019	474625	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	1,258.00

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AP Check Register

AP Run: 20191011 AP — Post Date: 2019-10-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/11/2019	474626	Check	K12 Transportation Management Services Inc	928688	2 AP8845	15,453.00
10/11/2019	474627	Check	Lakeville North High School	902673-2	2 AP8845	200.00
10/11/2019	474628	Check	Lennander, Mara	500224	2 AP8845	255.27
10/11/2019	474629	Check	Loe's Oil Company Inc	907703	2 AP8845	50.00
10/11/2019	474630	Check	Lourdes Academy	921903	2 AP8845	400.00
10/11/2019	474631	Check	Mathews Law PLLC	931039	2 AP8845	17,205.00
10/11/2019	474632	Check	McDowall Company	930006	2 AP8845	380.50
10/11/2019	474633	Check	Minnesota School Boards Association - MSBA	902540	2 AP8845	50.00
10/11/2019	474634	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	1,730.00
10/11/2019	474635	Check	MN Assoc of Secretaries to the Principal - MASP	908014	2 AP8845	40.00
10/11/2019	474636	Check	MN Dept of Labor and Industry	907914-2	2 AP8845	100.00
10/11/2019	474637	Check	Prodocon Inc	928785-1	2 AP8845	2,522.40
10/11/2019	474638	Check	Professional Wireless Communications	924681	2 AP8845	28.00
10/11/2019	474639	Check	Schmitt & Sons - Charter	909331-1	2 AP8845	32,745.91
10/11/2019	474640	Check	Scholastic Inc	903196-6	2 AP8845	326.87
10/11/2019	474641	Check	Tovar, Emily	500225	2 AP8845	77.85
Total:						\$98,775.45

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AP Check Register

AP Run: 20191011 AP --- Post Date: 2019-10-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
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20191011 AP Summary

Type	Count	Amount
Regular	35	98,775.45
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	35	\$98,775.45

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AP Check Register

AP Run: 20191015 AP — Post Date: 2019-10-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/15/2019	474642	Check	Acer Service Corporation	929434	2 AP8845	12,295.71
10/15/2019	474643	Check	Advantagehealth Corporation	924380	2 AP8845	560.00
10/15/2019	474644	Check	Ali, Maryan	930011	2 AP8845	120.00
10/15/2019	474645	Check	Amazon Capital Services Inc	922956	2 AP8845	149.89
10/15/2019	474646	Check	Asfour, Mohamed	925844	2 AP8845	138.00
10/15/2019	474647	Check	Banyai, Kelly	924521	2 AP8845	79.00
10/15/2019	474648	Check	Bituminous Roadways Inc	900459	2 AP8845	20,696.65
10/15/2019	474649	Check	Choy, Sergio R	928260	2 AP8845	60.00
10/15/2019	474650	Check	City of Savage	909588-4	2 AP8845	200,000.00
10/15/2019	474651	Check	Cordova, Leticia	925919	2 AP8845	360.00
10/15/2019	474652	Check	Cory, Brent	924816	2 AP8845	750.00
10/15/2019	474653	Check	Dalsin, Tyler	929569	2 AP8845	138.00
10/15/2019	474654	Check	Darts	929948	2 AP8845	295.00
10/15/2019	474655	Check	Day, Jon	928071	2 AP8845	158.00
10/15/2019	474656	Check	Dewald, Rina C	920524	2 AP8845	240.00
10/15/2019	474657	Check	ECM Publishers Inc	909272-2	2 AP8845	118.80
10/15/2019	474658	Check	Erickson, Tyrus	924520	2 AP8845	138.00
10/15/2019	474659	Check	Fowler, Nathaniel	929945	2 AP8845	70.00
10/15/2019	474660	Check	Generative Learning	928890	2 AP8845	3,600.00
10/15/2019	474661	Check	Grider, Dan	922869	2 AP8845	89.00

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AP Check Register

AP Run: 20191015 AP — Post Date: 2019-10-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/15/2019	474662	Check	Harris, Dennis	922710	2 AP8845	122.00
10/15/2019	474663	Check	Intelligere Inc	920540	2 AP8845	210.00
10/15/2019	474664	Check	Interstate All Battery Center	928877-1	2 AP8845	1,120.40
10/15/2019	474665	Check	Korte, Steve	903225	2 AP8845	138.00
10/15/2019	474666	Check	Lindquist, Kelly	929997	2 AP8845	131.00
10/15/2019	474667	Check	Mansfield Oil Company	928793-1	2 AP8845	11,889.46
10/15/2019	474668	Check	Marshall, James	908647	2 AP8845	131.00
10/15/2019	474669	Check	MASS/MRPA	905320-10	2 AP8845	25.00
10/15/2019	474670	Check	McDowall Company	930006	2 AP8845	190.00
10/15/2019	474671	Check	Medicine Lake Tours	908112	2 AP8845	720.00
10/15/2019	474672	Check	Mn Nonpublic School Accrediting Assoc - MNSAA	924459	2 AP8845	450.00
10/15/2019	474673	Check	National Association of School Nurses (NASN)	906265-6	2 AP8845	150.00
10/15/2019	474674	Check	NCS Pearson Inc	925372-4	2 AP8845	69.00
10/15/2019	474675	Check	Pam McDonald Consulting LLC	929717	2 AP8845	1,800.00
10/15/2019	474676	Check	Pearson, Lane	925811	2 AP8845	122.00
10/15/2019	474677	Check	Pedersen, Norma	500227	2 AP8845	9.97
10/15/2019	474678	Check	Perez, Melissa M	924879	2 AP8845	660.00
10/15/2019	474679	Check	Perrone, James	923370	2 AP8845	79.00
10/15/2019	474680	Check	Ploenzke, Daniel	927023	2 AP8845	75.00

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AP Check Register

AP Run: 20191015 AP — Post Date: 2019-10-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/15/2019	474681	Check	Pokela, Keith	929485	2 AP8845	122.00
10/15/2019	474682	Check	Porter, Marilyn	925293	2 AP8845	54.00
10/15/2019	474683	Check	Proforma	927076	2 AP8845	2,140.00
10/15/2019	474684	Check	Randa, Keith	930102	2 AP8845	54.00
10/15/2019	474685	Check	Red Wing Shoe Company Inc	905511-1	2 AP8845	358.74
10/15/2019	474686	Check	Red Wing Shoe Company Inc	921851-1	2 AP8845	223.38
10/15/2019	474687	Check	Rent N Save Portable Services	925729	2 AP8845	1,810.00
10/15/2019	474688	Check	Rock Hard Landscape Supply	928528	2 AP8845	80.00
10/15/2019	474689	Check	Ryan Mechanical Inc	923241	2 AP8845	26,080.95
10/15/2019	474690	Check	Samuelson, Sue	930103	2 AP8845	122.00
10/15/2019	474691	Check	Schaller, Wes	924679	2 AP8845	162.00
10/15/2019	474692	Check	Second Harvest Heartland	928183	2 AP8845	702.51
10/15/2019	474693	Check	Seeger, Jeffrey Max	929869	2 AP8845	138.00
10/15/2019	474694	Check	Skow, Karen	929575	2 AP8845	675.00
10/15/2019	474695	Check	Sowada, Andrew	928190	2 AP8845	79.00
10/15/2019	474696	Check	Tasa, Alesia	500226	2 AP8845	255.27
10/15/2019	474697	Check	University of Minnesota School of Nursing-SNOM Conf	930101	2 AP8845	440.00
10/15/2019	474698	Check	Upper Lakes Food Inc	929826	2 AP8845	26,757.50
10/15/2019	474699	Check	Vanderveren, Bradley	926210	2 AP8845	79.00

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AP Check Register

AP Run: 20191015 AP --- Post Date: 2019-10-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
Total:						\$318,481.23

20191015 AP Summary

Type	Count	Amount
Regular	58	318,481.23
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	58	\$318,481.23

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AP Check Register

AP Run: 20191018 AP — Post Date: 2019-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/18/2019	474700	Check	A.J. Moore Electric Inc	928491	2 AP8845	2,188.75
10/18/2019	474701	Check	Acco Brands USA LLC	902623-1	2 AP8845	480.56
10/18/2019	474702	Check	Agropur Inc Division Natrel USA	928147-1	2 AP8845	6,263.14
10/18/2019	474703	Check	Anderson, Julie	929921	2 AP8845	100.00
10/18/2019	474704	Check	Armstrong Torseth Skold & Rydeen Inc	926500	2 AP8845	3,494.11
10/18/2019	474705	Check	Bix Produce Company	900477	2 AP8845	4,378.47
10/18/2019	474706	Check	Blue Bell Enterprises Inc	926720	2 AP8845	3,673.24
10/18/2019	474707	Check	BrainPOP LLC	927006-1	2 AP8845	1,895.00
10/18/2019	474708	Check	Carlson, Gerri	929243	2 AP8845	234.00
10/18/2019	474709	Check	Centerpoint Energy	902519	2 AP8845	1,738.62
10/18/2019	474710	Check	Cornerstone Copy Center	900502	2 AP8845	451.76
10/18/2019	474711	Check	Cub Foods	900645	2 AP8845	274.19
10/18/2019	474712	Check	Cummins Npower LLC	929228-1	2 AP8845	6,466.71
10/18/2019	474713	Check	Dalco	904186-1	2 AP8845	3,195.32
10/18/2019	474714	Check	Dannos Wines, LLC	930005	2 AP8845	411.00
10/18/2019	474715	Check	Diversified Snack Distribution	900279	2 AP8845	934.45
10/18/2019	474716	Check	Doyle Security Products	900605	2 AP8845	629.20
10/18/2019	474717	Check	DS Erickson & Associates	927334	2 AP8845	76.96
10/18/2019	474718	Check	Education Minnesota	928531	2 AP8845	108.00
10/18/2019	474719	Check	Fitzharris Sports	920662	2 AP8845	1,370.00

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AP Check Register

AP Run: 20191018 AP — Post Date: 2019-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/18/2019	474720	Check	Follett School Solutions Inc	904527-1	2 AP8845	150.33
10/18/2019	474721	Check	Foundation 191	928202	2 AP8845	171.90
10/18/2019	474722	Check	Glassman Law Firm	930089	2 AP8845	686.64
10/18/2019	474723	Check	Grainger	904387-1	2 AP8845	2,215.00
10/18/2019	474724	Check	Great Lakes Higher Education Corporation	927604	2 AP8845	132.24
10/18/2019	474725	Check	Gurstel Law Firm PC	920324	2 AP8845	225.57
10/18/2019	474726	Check	Gurstel Law Firm PC	920324	2 AP8845	1,316.35
10/18/2019	474727	Check	Health Counseling Services LLC	924154-1	2 AP8845	88.00
10/18/2019	474728	Check	Hennepin Theatre Trust	929577	2 AP8845	125.00
10/18/2019	474729	Check	Hi Tech Refrigeration Inc	909046	2 AP8845	2,356.10
10/18/2019	474730	Check	Hiller Commercial Floors	905805	2 AP8845	406.00
10/18/2019	474731	Check	Horizon Commercial Pool Supply	904818	2 AP8845	358.82
10/18/2019	474732	Check	Hyvee	929410	2 AP8845	177.02
10/18/2019	474733	Check	Innovative Office Solutions Llc	924274-1	2 AP8845	7,808.55
10/18/2019	474734	Check	Intereum Inc	929296	2 AP8845	10,152.89
10/18/2019	474735	Check	Ipromoteu Inc	925195	2 AP8845	191.10
10/18/2019	474736	Check	Jobs Foundation/Tech Dump	929071	2 AP8845	537.37
10/18/2019	474737	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	7,244.00
10/18/2019	474738	Check	Junior Library Guild	927818-1	2 AP8845	934.50

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AP Check Register

AP Run: 20191018 AP — Post Date: 2019-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/18/2019	474739	Check	Kelleher Helmrich and Associates	908955-1	2 AP8845	523.75
10/18/2019	474740	Check	McDowall Company	930006	2 AP8845	444.00
10/18/2019	474741	Check	Meca Sportswear	924921	2 AP8845	559.50
10/18/2019	474742	Check	Mid City Services	930092	2 AP8845	858.25
10/18/2019	474743	Check	Moore, Andrew	930105	2 AP8845	54.00
10/18/2019	474744	Check	Neopost USA Inc	909589-2	2 AP8845	371.08
10/18/2019	474745	Check	Novak, Janice S	902467	2 AP8845	234.00
10/18/2019	474746	Check	Office Depot Company	902489-1	2 AP8845	429.26
10/18/2019	474747	Check	PBBS Equipment Corporation	930000	2 AP8845	3,685.34
10/18/2019	474748	Check	Rock Hard Landscape Supply	928528	2 AP8845	100.00
10/18/2019	474749	Check	Sandino, Jeff	926126	2 AP8845	260.00
10/18/2019	474750	Check	Schmitt Music	903532-2	2 AP8845	8,751.25
10/18/2019	474751	Check	Schmitt & Sons - Contract	909331-2	2 AP8845	749,075.75
10/18/2019	474752	Check	School Mate	902397	2 AP8845	213.00
10/18/2019	474753	Check	Shiffler Equipment Sales Inc	903472-2	2 AP8845	127.60
10/18/2019	474754	Check	Siemens Industry Inc	902217-1	2 AP8845	2,500.00
10/18/2019	474755	Check	Teachers On Call	929847	2 AP8845	29,124.40
10/18/2019	474756	Check	The Food Group	928651	2 AP8845	1,498.49
10/18/2019	474757	Check	T-Mobile	929345-1	2 AP8845	2,392.31
10/18/2019	474758	Check	US Department of Education AWG	902813-6	2 AP8845	150.05

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AP Check Register

AP Run: 20191018 AP --- Post Date: 2019-10-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/18/2019	474759	Check	US Department of Education AWG	902813-9	2 AP8845	88.16
10/18/2019	474760	Check	Versatile Vehicles Inc	927393	2 AP8845	390.00
10/18/2019	474761	Check	Xcel Energy	902776	2 AP8845	18,466.47
Total:						\$893,937.52

20191018 AP Summary

Type	Count	Amount
Regular	62	893,937.52
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	62	\$893,937.52

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AP Check Register

AP Run: 20191022 AP — Post Date: 2019-10-22 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/22/2019	474762	Check	Amazon Capital Services Inc	922956	2 AP8845	66.52
10/22/2019	474763	Check	Bachmans	900307-1	2 AP8845	127.00
10/22/2019	474764	Check	Barnes & Noble Inc	900386-1	2 AP8845	1,714.88
10/22/2019	474765	Check	Blue Bell Enterprises Inc	926720	2 AP8845	2,319.41
10/22/2019	474766	Check	Choy, Sergio R	928260	2 AP8845	60.00
10/22/2019	474767	Check	Cordova, Leticia	925919	2 AP8845	240.00
10/22/2019	474768	Check	Cornerstone Copy Center	900502	2 AP8845	541.00
10/22/2019	474769	Check	Dakota Electric Association	900809	2 AP8845	78,624.99
10/22/2019	474770	Check	Dewald, Rina C	920524	2 AP8845	240.00
10/22/2019	474771	Check	GreatAmerica Financial Services	929729	2 AP8845	395.00
10/22/2019	474772	Check	Identisys Inc	923654	2 AP8845	483.60
10/22/2019	474773	Check	Industrial Arts Supply Company	901182	2 AP8845	258.93
10/22/2019	474774	Check	Kennedy and Graven Chartered	908356	2 AP8845	2,067.00
10/22/2019	474775	Check	Mackin Educational Resources	902196	2 AP8845	588.10
10/22/2019	474776	Check	Mid City Services	930092	2 AP8845	46.25
10/22/2019	474777	Check	Minitex	909509	2 AP8845	214.00
10/22/2019	474778	Check	MN Assoc of School Administrators (MASA)	909181	2 AP8845	1,305.00
10/22/2019	474779	Check	MN DECA- Jackie Schiller	927788-1	2 AP8845	25.00
10/22/2019	474780	Check	Nuvera	902483-1	2 AP8845	176.91

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AP Check Register

AP Run: 20191022 AP --- Post Date: 2019-10-22 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/22/2019	474781	Check	PBBS Equipment Corporation	930000	2 AP8845	1,173.22
10/22/2019	474782	Check	Perez, Melissa M	924879	2 AP8845	720.00
10/22/2019	474783	Check	Prodocon Inc	928785-1	2 AP8845	1,911.90
10/22/2019	474784	Check	Professional Wireless Communications	924681	2 AP8845	49.95
10/22/2019	474785	Check	Reliable Medical Supply Inc	908790	2 AP8845	3,196.80
10/22/2019	474786	Check	Ryan Mechanical Inc	923241	2 AP8845	7,212.00
10/22/2019	474787	Check	Scholastic Inc	903196-6	2 AP8845	321.43
10/22/2019	474788	Check	Skow, Karen	929575	2 AP8845	1,350.00
10/22/2019	474789	Check	Titan Environmental Inc	928141	2 AP8845	440.00
10/22/2019	474790	Check	Upper Lakes Food Inc	929826	2 AP8845	27,796.36
10/22/2019	474791	Check	Williams, Rebecca	925837	2 AP8845	60.00
Total:						\$133,725.25

20191022 AP Summary

Type	Count	Amount
Regular	30	133,725.25
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	30	\$133,725.25

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AP Check Register

AP Run: 20191025 AP — Post Date: 2019-10-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/25/2019	474792	Check	Afrah, Amina	929909	2 AP8845	75.00
10/25/2019	474793	Check	Agropur Inc Division Natrel USA	928147-1	2 AP8845	5,288.95
10/25/2019	474794	Check	Allegra	929445-1	2 AP8845	206.50
10/25/2019	474795	Check	Amazon Capital Services Inc	922956	2 AP8845	168.08
10/25/2019	474796	Check	Bearcom	909987-1	2 AP8845	53.00
10/25/2019	474797	Check	Bix Produce Company	900477	2 AP8845	6,073.32
10/25/2019	474798	Check	Bryan Rock Products Inc	900454	2 AP8845	509.57
10/25/2019	474799	Check	Carrier Corporation	900707-1	2 AP8845	6,353.78
10/25/2019	474800	Check	Centerpoint Energy	902519	2 AP8845	4,036.31
10/25/2019	474801	Check	Conney Safety Products	900552-1	2 AP8845	217.00
10/25/2019	474802	Check	Cornerstone Copy Center	900502	2 AP8845	12,583.43
10/25/2019	474803	Check	Dakota County	907393-1	2 AP8845	20.00
10/25/2019	474804	Check	Dalco	904186-1	2 AP8845	5,447.77
10/25/2019	474805	Check	Diversified Snack Distribution	900279	2 AP8845	3,254.70
10/25/2019	474806	Check	Ecolab	908846-2	2 AP8845	3,610.64
10/25/2019	474807	Check	Edmunds, Debra	500230	2 AP8845	85.09
10/25/2019	474808	Check	Electro Watchman Inc	901078	2 AP8845	485.00
10/25/2019	474809	Check	Fabulous Friends Club	929719-1	2 AP8845	1,500.00
10/25/2019	474810	Check	Finishing Touch Plus	924349-1	2 AP8845	275.00
10/25/2019	474811	Check	Grainger	904387-1	2 AP8845	1,422.50

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AP Check Register

AP Run: 20191025 AP — Post Date: 2019-10-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/25/2019	474812	Check	Interstate All Battery Center	928877-1	2 AP8845	955.80
10/25/2019	474813	Check	John A Dalsin & Son Inc	905816	2 AP8845	10,729.20
10/25/2019	474814	Check	John's Sewer And Drain Cleaning Inc	928929	2 AP8845	2,762.50
10/25/2019	474815	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	1,002.00
10/25/2019	474816	Check	Johnstone Supply	907486-1	2 AP8845	91.08
10/25/2019	474817	Check	Lamprecht, John	928748	2 AP8845	68.32
10/25/2019	474818	Check	Luchsinger, Judith	9030107	2 AP8845	110.00
10/25/2019	474819	Check	Matrix Communications Inc	906559-1	2 AP8845	232.50
10/25/2019	474820	Check	McCormick, Pascha	500229	2 AP8845	200.00
10/25/2019	474821	Check	McDowall Company	930006	2 AP8845	645.10
10/25/2019	474822	Check	Metro Transit	922385	2 AP8845	97.00
10/25/2019	474823	Check	Mn Percussion Association	909621-4	2 AP8845	1,815.00
10/25/2019	474824	Check	Mn State High School Mathematics League	906886-2	2 AP8845	600.00
10/25/2019	474825	Check	MN-Name	925316	2 AP8845	280.00
10/25/2019	474826	Check	Multilingual Word Inc	922324	2 AP8845	830.00
10/25/2019	474827	Check	NCS Pearson Inc	925372-4	2 AP8845	681.40
10/25/2019	474828	Check	Ryan Mechanical Inc	923241	2 AP8845	2,890.00
10/25/2019	474829	Check	Schmitt Music	903532-2	2 AP8845	12.10
10/25/2019	474830	Check	Second Harvest Heartland	928183	2 AP8845	318.34
10/25/2019	474831	Check	State Supply Co Inc	903689	2 AP8845	1,337.55

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AP Check Register

AP Run: 20191025 AP — Post Date: 2019-10-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/25/2019	474832	Check	Teachers On Call	929847	2 AP8845	27,151.13
10/25/2019	474833	Check	The Food Group	928651	2 AP8845	674.06
10/25/2019	474834	Check	T-Mobile	929345-1	2 AP8845	420.00
10/25/2019	474835	Check	Tresona Multimedia Llc	929285	2 AP8845	180.00
10/25/2019	474836	Check	Trophy Lawncare	926186	2 AP8845	15,120.00
Total:						\$120,868.72

20191025 AP Summary

Type	Count	Amount
Regular	45	120,868.72
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	45	\$120,868.72

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AP Check Register

AP Run: 20191031 Fastcheck — Post Date: 2019-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2019	474837	Check	University of Minnesota School of Nursing-SNOM Conf	930101	2 AP8845	170.00
Total:						\$170.00

20191031 Fastcheck Summary

Type	Count	Amount
Regular	1	170.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$170.00

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AP Check Register

AP Run: 20191031 Void AP — Post Date: 2019-10-31 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2019	474622	Check	Hoes, Brian	931058	2 AP8845	-199.00
Total:						-\$199.00

20191031 Void AP Summary

Type	Count	Amount
Regular	1	-199.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$199.00

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AP Check Register

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	959,948.13
02 - FOOD SERVICE	195,979.24
03 - TRANSPORTATION	764,779.66
04 - COMMUNITY SERVICE	34,907.87
16 - FACILITIES RENTAL	56.22
	\$1,955,671.12

AP Check Register

AP Run: 20191003 Virtual — Post Date: 2019-10-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/03/2019	6000000085		Center For The Collaborative Classroom	924466-1	2 Virtua	9,174.60
10/03/2019	6000000086		Cole Papers Inc	927279-1	2 Virtua	1,426.60
10/03/2019	6000000087		Gopher	901458-1	2 Virtua	157.77
10/03/2019	6000000088		Northern Air Corporation (NAC)	920320	2 Virtua	3,552.93
10/03/2019	6000000089		Trane US Inc	904045-1	2 Virtua	4,867.93
10/03/2019	6000000090		Tri-Dim Filter Corp	929519	2 Virtua	385.28
10/03/2019	6000000091		Trio Supply	903802	2 Virtua	11,848.95
Total:						\$31,414.06

20191003 Virtual Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	7	31,414.06
Total:	7	\$31,414.06

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AP Check Register

AP Run: 20191016 Virtual — Post Date: 2019-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2019	6000000092		Advanced Imaging Solutions	928551	2 Virtua	8,298.76
10/16/2019	6000000093		Center For The Collaborative Classroom	924466-1	2 Virtua	4,817.00
10/16/2019	6000000094		Cole Papers Inc	927279-1	2 Virtua	2,006.68
10/16/2019	6000000095		QBS, Inc.	930033	2 Virtua	592.00
10/16/2019	6000000096		Trane US Inc	904045-1	2 Virtua	586.00
10/16/2019	6000000097		Trio Supply	903802	2 Virtua	3,296.25
10/16/2019	6000000098		Universal Athletic Service Inc	928417	2 Virtua	14,141.95
Total:						\$33,738.64

20191016 Virtual Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	7	33,738.64
Total:	7	\$33,738.64

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AP Check Register

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	49,141.22
02 - FOOD SERVICE	15,035.71
04 - COMMUNITY SERVICE	975.77
	\$65,152.70

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AP Check Register

AP Run: 20191002 ACH — Post Date: 2019-10-02 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/02/2019	9000000991	ACH	Christen, Lisa K.	009755	1 AP5800	20.36
10/02/2019	9000000992	ACH	Cin, Stephanie P	012319	1 AP5800	51.85
10/02/2019	9000000993	ACH	Hagen, Aimee E	016614	1 AP5800	8.53
10/02/2019	9000000994	ACH	Hill, Kari L	008255	1 AP5800	212.15
10/02/2019	9000000995	ACH	Irmiter, Micayla M	019855	1 AP5800	13.63
10/02/2019	9000000996	ACH	Mccarthy, Jennifer	009785	1 AP5800	162.00
10/02/2019	9000000997	ACH	Ness, Katie L	018356	1 AP5800	20.01
10/02/2019	9000000998	ACH	Plaschko, Mary Beth	008281	1 AP5800	36.08
10/02/2019	9000000999	ACH	Reid, Lisa M	015700	1 AP5800	22.10
10/02/2019	9000001000	ACH	Ruzichka, Laurie	015691	1 AP5800	268.65
10/02/2019	9000001001	ACH	Singleton, Sarah K	017268	1 AP5800	300.79
10/02/2019	9000001002	ACH	Skoglund, Allison L	015398	1 AP5800	23.37
10/02/2019	9000001003	ACH	Smith, Kelly L	007347	1 AP5800	49.94
10/02/2019	9000001004	ACH	Tomas, Kelly	019218	1 AP5800	47.52
10/02/2019	9000001005	ACH	Voigt, Pamela M	017183	1 AP5800	18.85
Total:						\$1,255.83

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AP Check Register

AP Run: 20191002 ACH — Post Date: 2019-10-02 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
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20191002 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	15	1,255.83
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	15	\$1,255.83

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AP Check Register

AP Run: 20191009 ACH — Post Date: 2019-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2019	9000001006	ACH	Abdiwahab, Mohamed S	018627	1 AP5800	127.02
10/09/2019	9000001007	ACH	Abraha, Wubet A	016480	1 AP5800	16.01
10/09/2019	9000001008	ACH	Anderson, Janelle D	018630	1 AP5800	61.48
10/09/2019	9000001009	ACH	Anderson, Laurie	019277	1 AP5800	7.47
10/09/2019	9000001010	ACH	Berge, Sara K	015616	1 AP5800	8.84
10/09/2019	9000001011	ACH	Berryman, Ashley A	016759	1 AP5800	117.05
10/09/2019	9000001012	ACH	Bohr, Jennifer L	009302	1 AP5800	58.58
10/09/2019	9000001013	ACH	Brady, Steve	010290	1 AP5800	22.74
10/09/2019	9000001014	ACH	Braun, Catherine A	020019	1 AP5800	409.60
10/09/2019	9000001015	ACH	Bruns, Brittany G	019542	1 AP5800	74.80
10/09/2019	9000001016	ACH	Cermak, Barbara L	014670	1 AP5800	77.36
10/09/2019	9000001017	ACH	Cherep, Nancy M	007805	1 AP5800	9.24
10/09/2019	9000001018	ACH	Ditmarsen, Sandra L	016608	1 AP5800	24.99
10/09/2019	9000001019	ACH	Engebretson, Lisa A	019656	1 AP5800	104.25
10/09/2019	9000001020	ACH	Fandrich, Kari M	013256	1 AP5800	16.84
10/09/2019	9000001021	ACH	Felt, Jacquelyn B	019871	1 AP5800	85.00
10/09/2019	9000001022	ACH	Fournier, Kristen E	019622	1 AP5800	25.06
10/09/2019	9000001023	ACH	Gage, Lucas B	019646	1 AP5800	65.89
10/09/2019	9000001024	ACH	Gehrke, Andrew R	016612	1 AP5800	22.50
10/09/2019	9000001025	ACH	Goodbuffalo, Dominic E	018797	1 AP5800	47.73

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AP Check Register

AP Run: 20191009 ACH — Post Date: 2019-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/09/2019	9000001026	ACH	Harrie, Amanda L	019926	1 AP5800	50.00
10/09/2019	9000001027	ACH	Holman, Sandra L	020020	1 AP5800	206.60
10/09/2019	9000001028	ACH	Hovde, Lynelle R	018969	1 AP5800	15.83
10/09/2019	9000001029	ACH	Kronabetter, Julie R	016789	1 AP5800	33.87
10/09/2019	9000001030	ACH	Leake, Donald	007490	1 AP5800	27.67
10/09/2019	9000001031	ACH	Lopez, Mary T	016451	1 AP5800	93.97
10/09/2019	9000001032	ACH	Meyer, Joseph	009554	1 AP5800	1,234.20
10/09/2019	9000001033	ACH	Milano, Mena S	017877	1 AP5800	15.00
10/09/2019	9000001034	ACH	Nesvig, Erika	013381	1 AP5800	111.50
10/09/2019	9000001035	ACH	Nurminen, Kari J	018651	1 AP5800	17.98
10/09/2019	9000001036	ACH	Rottjakob, Ronda K	018987	1 AP5800	12.00
10/09/2019	9000001037	ACH	Sampers, Cynthia	008937	1 AP5800	161.99
10/09/2019	9000001038	ACH	Simon, Glenn D.	004356	1 AP5800	174.46
10/09/2019	9000001039	ACH	Slattery, Cara	014619	1 AP5800	67.00
10/09/2019	9000001040	ACH	Umhoefer, Tom C	007415	1 AP5800	285.13
10/09/2019	9000001041	ACH	Vo, Kelly Rae	018045	1 AP5800	27.32
10/09/2019	9000001042	ACH	Wahedi, Arizo	019367	1 AP5800	85.00
10/09/2019	9000001043	ACH	Webster, Susan M	018046	1 AP5800	5.51
10/09/2019	9000001044	ACH	Zimmerman, Kara J	018371	1 AP5800	58.87
Total:						\$4,066.35

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AP Check Register

AP Run: 20191009 ACH — Post Date: 2019-10-09 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
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20191009 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	39	4,066.35
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	39	\$4,066.35

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AP Check Register

AP Run: 20191016 ACH — Post Date: 2019-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2019	9000001045	ACH	Attanasio, Megan	019261	1 AP5800	7.77
10/16/2019	9000001046	ACH	Baggot, Lynn	015983	1 AP5800	150.00
10/16/2019	9000001047	ACH	Barth, Tami Rae	007269	1 AP5800	115.42
10/16/2019	9000001048	ACH	Bergman, Anna T	017126	1 AP5800	75.00
10/16/2019	9000001049	ACH	Blood, Kelsey Jo	017981	1 AP5800	56.03
10/16/2019	9000001050	ACH	Boudreau, Melanie	019587	1 AP5800	12.70
10/16/2019	9000001051	ACH	Brown, Christopher M	013495	1 AP5800	45.18
10/16/2019	9000001052	ACH	Buck, Rebecca L	017742	1 AP5800	14.04
10/16/2019	9000001053	ACH	Bunkers, Kathleen K	016823	1 AP5800	11.02
10/16/2019	9000001054	ACH	Campbell, Loretta	019832	1 AP5800	90.48
10/16/2019	9000001055	ACH	Christy, Danielle H	014966	1 AP5800	52.00
10/16/2019	9000001056	ACH	Cloutier, Dana M	016633	1 AP5800	80.91
10/16/2019	9000001057	ACH	Czapar, Kelly N	017322	1 AP5800	64.67
10/16/2019	9000001058	ACH	Erbes, Sarah L	017283	1 AP5800	119.48
10/16/2019	9000001059	ACH	Erickson, Kayla M	020006	1 AP5800	90.25
10/16/2019	9000001060	ACH	Ewert, Casey B	019158	1 AP5800	70.12
10/16/2019	9000001061	ACH	Goodbuffalo, Dominic E	018797	1 AP5800	20.50
10/16/2019	9000001062	ACH	Hendrix, Eugenia M	008309	1 AP5800	144.13
10/16/2019	9000001063	ACH	Henrich, Sarah L	016448	1 AP5800	15.02
10/16/2019	9000001064	ACH	Hilchey, Linda M	016918	1 AP5800	11.19

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AP Check Register

AP Run: 20191016 ACH — Post Date: 2019-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2019	9000001065	ACH	Holman, Sandra L	020020	1 AP5800	79.66
10/16/2019	9000001066	ACH	Jordan, Joanna	014624	1 AP5800	19.60
10/16/2019	9000001067	ACH	Kibler, Jeanne	014479	1 AP5800	49.36
10/16/2019	9000001068	ACH	Klinnert, Elizabeth	014147	1 AP5800	3.25
10/16/2019	9000001069	ACH	Kolstad, Michele M	007847	1 AP5800	37.24
10/16/2019	9000001070	ACH	Krylova, Anna V	019178	1 AP5800	47.00
10/16/2019	9000001071	ACH	Lopez, Mary T	016451	1 AP5800	77.84
10/16/2019	9000001072	ACH	Neal, Bryeny B	013693	1 AP5800	8.12
10/16/2019	9000001073	ACH	Nelson, Katie L	015010	1 AP5800	95.53
10/16/2019	9000001074	ACH	Nelson, Tara A	015112	1 AP5800	95.12
10/16/2019	9000001075	ACH	Nepsund, Cynthia J	006326	1 AP5800	55.80
10/16/2019	9000001076	ACH	Niemiec, Alicia	013692	1 AP5800	182.12
10/16/2019	9000001077	ACH	Niesen, Elizabeth A	015962	1 AP5800	15.78
10/16/2019	9000001078	ACH	Nurminen, Kari J	018651	1 AP5800	6.99
10/16/2019	9000001079	ACH	Oftedahl, Imina P	020003	1 AP5800	203.25
10/16/2019	9000001080	ACH	Opatz, Larry	009239	1 AP5800	120.00
10/16/2019	9000001081	ACH	Orlich-Sullivan, Megan	015386	1 AP5800	12.76
10/16/2019	9000001082	ACH	Pohl, Angie J	019145	1 AP5800	80.63
10/16/2019	9000001083	ACH	Robasse, Christine M	016574	1 AP5800	213.32
10/16/2019	9000001084	ACH	Robole, Vicki M	009670	1 AP5800	171.10

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AP Check Register

AP Run: 20191016 ACH — Post Date: 2019-10-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/16/2019	9000001085	ACH	Roehl, Peter A	018624	1 AP5800	21.98
10/16/2019	9000001086	ACH	Spaulding, Sheila J	018536	1 AP5800	93.84
10/16/2019	9000001087	ACH	Vodnick, Sarah A	016023	1 AP5800	17.63
10/16/2019	9000001088	ACH	Wurdeman, Scott	010543	1 AP5800	131.02
Total:						\$3,084.85

20191016 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	44	3,084.85
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	44	\$3,084.85

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AP Check Register

AP Run: 20191023 ACH — Post Date: 2019-10-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/23/2019	9000001089	ACH	Allman, Kellie R	017212	1 AP5800	8.99
10/23/2019	9000001090	ACH	Deutsch, Matt R	014970	1 AP5800	81.05
10/23/2019	9000001091	ACH	Fritz, Kimberly A	016001	1 AP5800	26.62
10/23/2019	9000001092	ACH	Goodbuffalo, Dominic E	018797	1 AP5800	45.94
10/23/2019	9000001093	ACH	Nesvig, Erika	013381	1 AP5800	40.93
10/23/2019	9000001094	ACH	Pohl, Angie J	019145	1 AP5800	29.40
10/23/2019	9000001095	ACH	Quintana Nunez, Mariana	017431	1 AP5800	95.10
10/23/2019	9000001096	ACH	Sampers, Cynthia	008937	1 AP5800	60.00
10/23/2019	9000001097	ACH	Stead, Amy Jo	006874	1 AP5800	54.51
10/23/2019	9000001098	ACH	Thep, Regina C	018771	1 AP5800	12.95
10/23/2019	9000001099	ACH	Tousignant, Annette S	018855	1 AP5800	85.72
Total:						\$541.21

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20191023 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	11	541.21
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	11	\$541.21

AP Check Register

AP Run: 20191023 ACH VOID-Sampers — Post Date: 2019-10-23 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/23/2019	9000001096	ACH	Sampers, Cynthia	008937	1 AP5800	-60.00
Total:						-\$60.00

20191023 ACH VOID-Sampers Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	-60.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$60.00

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AP Check Register

AP Run: 20191023 ACH 2 — Post Date: 2019-10-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/23/2019	9000001100	ACH	Sampers, Karen M	015925	1 AP5800	60.00
Total:						\$60.00

20191023 ACH 2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	60.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$60.00

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AP Check Register

AP Run: 20191031 ACH — Post Date: 2019-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2019	9000001101	ACH	Battle, Theresa F	019927	1 AP5800	500.00
10/31/2019	9000001102	ACH	Gersich, Brian M	019849	1 AP5800	200.00
10/31/2019	9000001103	ACH	Herkenhoff, Patty Ann	014652	1 AP5800	24.00
10/31/2019	9000001104	ACH	Holman, Sandra L	020020	1 AP5800	8.99
10/31/2019	9000001105	ACH	Hutchinson, Jennifer L	013396	1 AP5800	34.32
10/31/2019	9000001106	ACH	Lavalle, Kallie N	017683	1 AP5800	112.31
10/31/2019	9000001107	ACH	Pikal, Robin	019154	1 AP5800	200.00
10/31/2019	9000001108	ACH	Pohl, Angie J	019145	1 AP5800	139.70
10/31/2019	9000001109	ACH	Quintana Nunez, Mariana	017431	1 AP5800	51.95
10/31/2019	9000001110	ACH	Rider, Lisa K	016166	1 AP5800	200.00
10/31/2019	9000001111	ACH	Sather, Derek D	018608	1 AP5800	44.00
10/31/2019	9000001112	ACH	Sovine, Stacey	017487	1 AP5800	200.00
10/31/2019	9000001113	ACH	Stinson, Katrina L	019726	1 AP5800	77.52
10/31/2019	9000001114	ACH	Thep, Regina C	018771	1 AP5800	12.95
10/31/2019	9000001115	ACH	Tomas, Kelly	019218	1 AP5800	608.75
10/31/2019	9000001116	ACH	Westerlund, Danette R	018186	1 AP5800	70.00
Total:						\$2,484.49

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AP Check Register

AP Run: 20191031 ACH — Post Date: 2019-10-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
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20191031 ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	16	2,484.49
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	16	\$2,484.49

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AP Check Register

AP Run: 20191031 Voids --- Post Date: 2019-10-31 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/31/2019	9000001098	ACH	Thep, Regina C	018771	1 AP5800	-12.95
Total:						-\$12.95

20191031 Voids Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	-12.95
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$12.95

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AP Check Register

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	10,413.04
02 - FOOD SERVICE	218.87
04 - COMMUNITY SERVICE	787.87
	\$11,419.78

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AP Check Register

AP Run: 20191025 Fund 26 — Post Date: 2019-10-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
10/25/2019	104035	Check	A.J. Moore Electric Inc	928491	6 BOND P	2,237.77
10/25/2019	104036	Check	Aqua Engineering Inc	900106	6 BOND P	1,270.50
10/25/2019	104037	Check	Electro Watchman Inc	901078	6 BOND P	26,405.04
Total:						\$29,913.31

20191025 Fund 26 Summary

Type	Count	Amount
Regular	3	29,913.31
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$29,913.31

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AP Check Register

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
26 - BOND REFERENDUM	29,913.31
	\$29,913.31

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**Agenda V.A.5.
December 12, 2019**

To: Board of Education
From: Superintendent Dr. Theresa Battle
Date: November 15, 2019
Re: Report on Listening Session on November 15, 2019

School Board Listening Session
11-15-19

Board Members: Directors Lesley Chester and DeeDee Currier
Superintendent Dr. Theresa Battle

A community member gave a general budget recommendation for 2020: reduce total amount by \$307,000. State gave a onetime appropriation to protect or retain staff wraparound services. Accessing less than the levy maximum.

A parent spoke about the magnitude of the decision of restructuring schools. Daughter is emotional and loves her school. It will be very difficult if her school changes. Kids can handle adversity but they need hope. He asked, "What actions are being taken for careful projections for long-term financial health?" Communicate consistently and strengthen programs.

!



**Agenda V.A.6.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Imina Oftedahl, director of curriculum, instruction, and assessment

Date: December 5, 2019

Re: Policy 613: *Graduation Requirements Policy*

Recommendation: Approve, on a second reading basis, changes to Policies 613: *Graduation Requirements Policy*.

Policy 613 was reviewed by the Policy Review Committee on October 8, 2019 and the first reading was approved by the Board on November 14, 2019.

Adopted: 4/1997
Reviewed: 1/14/2019
Revised: 12/12/2019
Rescinds: IKF

Burnsville-Eagan-Savage School District Policy 613

613 GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students entering grade 8 in the 2011-2012 school year and earlier must satisfactorily complete, as determined by the school district, all credit requirements, all state academic standards, or local standards where state standards do not apply, and successfully pass graduation examinations, as required, in order to graduate. For students entering grade 8 in the 2012-2013 school year and later, the school district's policy is that students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Academic standard" means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, or the arts, or (2) a locally adopted expectation for student learning in health, the arts, career and technical education, or world languages.
- B. "Credit" means a student's successful completion of a semester of study or a student's mastery of the applicable subject matter, as determined by the school district, and sufficient to satisfy applicable academic standards
- C. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.
- D. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- E. "English language learners" or "EL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.

- F. “GRAD” means the graduation-required assessment for diploma that measures the reading, writing, and mathematics proficiency of high school students.

IV. DISTRICT ASSESSMENT ADMINISTRATOR

The district shall name a staff member as the school district assessment administrator. Said person shall be in charge of all test procedures.

V. GRADUATION ASSESSMENT REQUIREMENTS

- A. Graduation assessment requirements for students first enrolled in grade 8 in 2011 12 or earlier are:
- Meet or have met graduation assessment requirements through routes related to the Graduation-Required Assessments for Diploma (GRAD)*; OR
 - Take or have taken The ACT + Writing, the WorkKeys, the Compass, or the Armed Services Vocational Aptitude Battery (ASVAB); OR
 - Meet or have met district alternative, equivalent assessment to satisfy the graduation assessment requirements.

*GRAD routes outlined in 2015-16 Procedures Manual for the Minnesota Assessments, p. 33.

- B. Students first enrolled in grade 8 in 2012-13 or later are not required to take any graduation assessments. However, all students must:
- Be provided the opportunity to participate in a district-provided college entrance exam in grade 11 or grade 12; AND
 - Be provided assistance, no later than grade 9, in exploration and planning activities for career interests or post-secondary education.

VI. GRADUATION CREDIT REQUIREMENTS

- A. Students who first enrolled in grade 9 in the 2015-16 school year must successfully complete, as determined by the school district, 32 high school level credits for graduation. Requirements for graduation are as follows:
1. Successfully complete the following courses: Geography 9, English 9, Math 9, Earth/Physical Science 9;
 2. Successfully complete 32 high school level credits in grades 10-12.

- a. Six credits of language arts;
 - b. Six credits of social studies, including world history, American history, government, and economics;
 - c. Four credits of mathematics, including geometry and algebra II;
 - d. Four credits of science, including biology and chemistry;
 - e. Two credits in the arts;
 - f. One credit of health;
 - g. One credit of physical education; and
 - h. Eight credits of electives.
- B. Students who first enrolled in grade 9 in the 2016-2017 school year or later must successfully complete 46 high school level credits for graduation.
- 1. Eight credits of language arts;
 - 2. Six credits of mathematics, including two credits of geometry, two credits of Algebra II, and two credits of statistics and probability;
 - 3. Six credits of science, including two credits of physical science, two credits of biology and two credits of chemistry;
 - 4. Seven credits of social studies, including one credit of geography, two credits of world history, two credits of American history, one credit of government and one credit of economics
 - 5. Two credits in the arts;
 - 6. One credit of health;
 - 7. One credit of physical education;
 - 8. Incoming freshman must complete one credit of College and Career Planning , required during freshman year. This requirement may be met by:
 - a. Success 191, AVID Elective 9, college and career planning content-based English language development course, or coursework aligned to IEP transition goals.
 - b. Students enrolling in subsequent years will be required to complete an additional elective credit to meet the number

required.

9. Fourteen credits of electives.

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
 1. Minnesota Academic Standards, English Language Arts K-12;
 2. Minnesota Academic Standards, Mathematics K-12;
 3. Minnesota Academic Standards, Science K-12;
 4. Minnesota Academic Standards, Social Studies K-12;
 5. Minnesota Academic Standards, Physical Education K-12; and
 6. Locally adopted standards, Arts K-12.
- B. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minn. Stat. § 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations for Minnesota's Students)
Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)

Minn. Stat. § 120B.024 (Graduation Requirements; Course Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Involuntary Career Tracking Prohibited)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: Burnsville-Eagan-Savage School District Policy 104 (School District Mission Statement)
Burnsville-Eagan-Savage School District Policy 601 (School District Curriculum and Instruction Goals)
Burnsville-Eagan-Savage School District Policy 614 (School District Testing Plan and Procedure)
Burnsville-Eagan-Savage School District Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
Burnsville-Eagan-Savage School District Policy 616 (School District System Accountability)



Future Ready. Community Strong.

**Agenda V.A.7.
December 12, 2019**

To: Board of Education
From: Superintendent Dr. Theresa Battle
Date: December 5, 2019
Re: No changes to policies

Recommendation: Approve no changes to Policies 209: *Code of Ethics*; 210: *Conflict of Interest - School Board Members*; 211: *Criminal or Civil Action Against School District, School Board Member, Employee or Student*; 212; *School Board Member Development*; 213: *School Board Committees*; and 214: *Out-of-State Travel by School Board Members*.

These policies were reviewed by the Policy Review Committee on November 12, 2019. Every policy is reviewed at least once every three to five years..

Adopted: 10/1999

Burnsville-Eagan-Savage School District Policy 209

Reviewed: ~~8/24/2017~~12/12/2019

Revised: 5/28/2015

Rescinds: BBF

209 CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

II. GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE SCHOOL BOARD, I WILL:

1. Attend school board meetings.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the school board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.
8. Inform myself about the proper duties and functions of a school board member.

B. IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.

2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.
4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.
2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.
3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.
4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.
5. Make decisions by voting in school board meetings after all sides of debatable questions have been presented.
6. Insist that committees be appointed to serve only in an advisory capacity to the school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the school district and community.
2. Attempt to obtain adequate financial support for the school district's programs.
3. Insist that business transactions of the school district be ethical and open.
4. Strive to uphold my responsibilities and accountability to the taxpayers in my school district.

E. IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the school district.
2. Give the superintendent authority commensurate with his or her responsibilities.
3. Assure that the school district will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in hiring all employees.
5. Participate in school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.
6. Insist the superintendent keep the school board adequately informed at all times.
7. Offer the superintendent counsel and advice.
8. Recognize the status of the superintendent as the chief executive officer and a non-voting, ex officio member of the school board.
9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board for proper referral according to the chain of command.
10. Present any personal criticisms of employees to the superintendent.
11. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a school board member.
2. Comply with all school district policies as adopted by the school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.

4. Recognize that school district business may be legally transacted only in an open meeting of the school board.
5. Avoid conflicts of interest and refrain from using my school board position for personal gain.
6. Take no private action that will compromise the school board or administration.
7. Guard the confidentiality of information that is protected under applicable law.

Legal References: Minn. Stat. § 123B.02, Subd. 1 (School District Powers)
Minn. Stat. § 123B.09 (School Board Powers)
Minn. Stat. § 123B.143, Subd. 1 (Superintendent)

Cross References: MSBA Service Manual, Chapter 1, School Board Member Code of Ethics

Adopted: 4/1987

Burnsville-Eagan-Savage School District Policy 210

Reviewed: ~~10/26/2017~~12/12/2019

Revised: 11/16/2017

Rescinds: BBFA

210 CONFLICT OF INTEREST – SCHOOL BOARD MEMBERS

I. PURPOSE

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

II. GENERAL STATEMENT OF POLICY

The policy of the school board is to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS

- A. A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.
- B. In the following circumstances, however, the school board may as an exception, by unanimous vote, contract for goods or services with a school board member of the school district:
 - 1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minn. Stat. Ch. 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the minutes of the school board. Disclosure must be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and must only be made once;
 - 2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only

newspaper complying with statutory requirements relating to the designation or publication;

3. A contract with a cooperative association of which the school board member is a shareholder or stockholder but not an officer or manager;
4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:

- a. The school board must authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.

- b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.

- c. Before a claim is paid, the interested school board member must file with the clerk of the school board an affidavit stating:

- (1) The name of the school board member and the office held;

- (2) An itemization of the goods or services furnished;

- (3) The contract price;

- (4) The reasonable value;

- (5) The interest of the school board member in the contract;
and

- (6) That to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.

5. A school board member may rent space in a public facility at a rate commensurate with that paid by other members of the public.

C. In the following circumstances, the school board may as an exception, by majority vote at a meeting where all school board members are present, contract for services with a school board member of the school district: A school board member may be newly employed or may continue to be employed by the school district as an employee where there is a reasonable expectation on July 1, or at the

time the contract is entered into or extended, that the amount to be earned by that school board member under that contract or employment relationship, will not exceed \$8,000 in that fiscal year. If the school board member does not receive majority approval to be initially employed or to continue in employment at a meeting where all school board members are present, that employment must be immediately terminated and that school board member will have no further rights to employment while serving as a school board member in the school district.

- D. A contract made pursuant to the aforementioned exceptions will be void unless the following procedures are observed:
1. The school board must authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere;
 2. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated; and
 3. Before a claim is paid, the interested school board member must file with the clerk of the school board an affidavit stating the following:
 - a. The name of the school board member and the office held (if any);
 - b. An itemization of the goods or services furnished;
 - c. The contract price;
 - d. The reasonable value;
 - e. The interest of the school board member in the contract; and
 - f. That, to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.
- E. The school board may contract with a class of school district employees, such as teachers or custodians, where the spouse of a school board member is a member of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. In order for the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting where the contract is approved.

IV. LIMITATIONS ON RELATED EMPLOYEES

- A. The school board can hire or dismiss teachers only at duly called meetings. Where a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.
- B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

V. CONFLICTS PRIOR TO TAKING OFFICE

A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS

The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its determination.

Legal References: Minn. Stat. § 122A.40, Subd. 3 (Teacher Hiring, Dismissal)
Minn. Stat. § 123B.195 (Board Member's Right to Employment)
Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)
Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)
Minn. Stat. § 471.89 (Contract, When Void)
Op. Atty. Gen. 90-A (Aug. 14, 1957)
Op. Atty. Gen. 90-C-5 (July 30, 1940)
Op. Atty. Gen. 437-A-4 (March 15, 1935)

Cross References: Burnsville-Eagan-Savage School District Policy 101 (Legal Status of the School Board)
Burnsville-Eagan-Savage School District Policy 209 (Code of Ethics)
Burnsville-Eagan-Savage School District Policy 499 (Nepotism Prohibition)
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

Adopted: 8/1990

Burnsville-Eagan-Savage School District Policy 211

Reviewed: ~~8/24/2017~~12/12/2019

Revised: 5/28/2015

Rescinds: BCG

211 CRIMINAL OR CIVIL ACTION AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT

I. PURPOSE

The purpose of this policy is to provide guidance as to the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, or a school board member, school district employee, or student.

II. GENERAL STATEMENT OF POLICY

- A. The school district recognizes that, when civil or criminal actions are pending against a school board member, school district employee, or student, the school district may be requested or required to take action.
- B. In responding to such requests and/or requirements, the school district will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.
- C. The school district acknowledges its statutory obligations with respect to providing assistance to school board members and teachers who are sued in connection with performance of school district duties. Collective bargaining agreement and school district policies may also apply.
- D. A decision to seek legal advice or assistance shall normally be made by the superintendent or a designee. Such action shall occur as it is consistent with board policy or standard practice and meets an obvious need of the school district. The school board chair or chair's designee may seek legal advice directly from the school district's legal counsel in matters relating to the superintendent's contract, evaluation, performance, or employment.

III. CIVIL ACTIONS

- A. Pursuant to Minn. Stat. § 466.07, Subd. 1, the school district shall defend and indemnify any school board member or school district employee for damages in school-related litigation, including punitive damages, claimed or levied against the school board member or employee, provided that he or she was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.

B. Pursuant to Minn. Stat. §123B.25(b), with respect to teachers employed by the school district, upon written request of the teacher involved, the school district shall provide legal counsel for any school teacher against whom a claim is made or action is brought for recovery of damages in any tort action involving physical injury to any person or property or for wrongful death arising out of or in connection with the employment of the teacher with the school district. The school district will choose legal counsel after consultation with the teacher.

C. Data Practices

Educational data and personnel data maintained by the school district may be sought as evidence in a civil proceeding. The school district will release the data only pursuant to the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and to the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, he or she is to inform the building administrator or designated supervisor, who shall immediately inform the superintendent or designee. No school board member or employee may release data without consultation in advance with the school district official who is designated as the authority responsible for the collection, use, and dissemination of data.

D. Service of Subpoenas

The policy of the school district is that its officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with school district personnel policies and applicable collective bargaining agreements.

IV. **CRIMINAL CHARGES OR CONDUCT**

A. Employees

1. The school district expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.
2. If the school district receives information relating to activities of a criminal nature by an employee, the school district will investigate and take appropriate disciplinary action, which may include discharge, subject to school district policies, statutes, and provisions of applicable collective bargaining agreements.

3. Pursuant to Minn. Stat. § 123B.02, Subd. 20, if reimbursement for a criminal defense is requested by a school district employee, the school board may, after consulting with its legal counsel, reimburse the employee for any costs and reasonable attorney fees incurred by the employee to defend criminal charges brought against the employee arising out of the performance of duties for the school district. The decision as to whether to reimburse shall be made in the discretion of the school board. A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement. If a quorum of the school board is disqualified from voting on the reimbursement, the reimbursement must be approved by a judge of the district court.

B. Students

The school district has an interest in maintaining a safe and healthful environment and in preventing disruption of the educational process. In order to further that interest, the school district will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. The policy of the school district is to cooperate with law enforcement officials. The school district will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless there are extenuating circumstances or the matter being investigated is school-related, or as otherwise provided by law.
2. If such questioning at school is unavoidable, the school district will attempt to maintain confidentiality, to avoid embarrassment to students and employees and to avoid disruption of the educational program. The school district will attempt to notify parents of a student under age 18 that police will be questioning their child. Normally, the superintendent, principal, or other appropriate school official will be present during the interview, except as otherwise required by law (Minn. Stat. § 626.556, Subd. 10), or as otherwise determined in consultation with the parent or guardian.

D. Data Practices

The school district will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act) and 20 U.S.C. § 1232g (FERPA).

V. STATEMENTS WHEN LITIGATION IS PENDING

The school district recognizes that when a civil or criminal action is commenced or pending, parties to the lawsuit have particular duties in reference to persons involved or

named in the lawsuit, as well as insurance carrier(s). Therefore, school board members or school district employees shall make or release statements in that situation only in consultation with legal counsel.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 123B.02, Subd. 20 (Legal Counsel, Reimbursement)
Minn. Stat. § 123B.25(b) (Actions Against Teachers)
Minn. Stat. § 466.07, Subd. 1 (Indemnification)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
42 U.S.C. § 1983 (Civil Action for Depriving Rights)
Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)
Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)
Dypress v. School Committee of Boston, 446 N.E.2d 1099 (Mass. App. Ct. 1983)
Wood v. Strickland, 420 U.S. 308, 95 S.Ct. 992, 43 L.Ed.2d 214 (1975)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
Burnsville-Eagan-Savage School District Policy 408 (Subpoena of a School District Employee)
Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 7/1985

Burnsville-Eagan-Savage School District Policy 212

Reviewed: ~~11/15/2018~~12/12/2019

Revised: 12/13/2018

Rescinds: BH

212 SCHOOL BOARD MEMBER DEVELOPMENT

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

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

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

Adopted: 10/1999

Burnsville-Eagan-Savage School District Policy 213

Reviewed: ~~10/26/2017~~12/12/2019

Revised: 5/28/2015

Rescinds: BCE

213 SCHOOL BOARD COMMITTEES

I. PURPOSE

The purpose of this policy is to provide for the structure and the operation of committees or subcommittees of the school board.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school board is to designate school board committees or subcommittees when it is determined that a committee process facilitates the mission of the school board.
- B. The school board has determined that certain permanent standing committees, as described in this policy, do facilitate the operation of the school board and the school district.
- C. A school board committee or subcommittee will be formed by school board resolution which shall outline the duties and purpose of the committee or subcommittee.
- D. A committee or subcommittee is advisory in nature and has only such authority as specified by the school board.
- E. The school board will receive reports or recommendations from a committee or subcommittee for consideration. The school board, however, retains the right and has the duty to make all final decisions related to such reports or recommendations.
- F. The school board also may establish such ad hoc committees for specific purposes as it deems appropriate.
- G. The school board reserves the right to limit, create or abolish any standing or ad hoc committee as it deems appropriate.
- H. A committee of the school board shall not appoint a subcommittee of that committee without approval of the school board.

III. APPOINTMENT OF COMMITTEES

- A. For each standing or ad hoc committee, the school board will establish the number

of members and the term and the charge or mission of each such committee by resolution.

- B. The school board chair, in consultation with the vice chair, shall appoint the members of each standing or ad hoc committee and designate the chair thereof after receiving input from individual school board members on their preferences. Assignments should be rotated when appropriate. School board members shall be responsible for finding another school board member to attend any meeting they are unable to attend whenever possible.
- C. The school board may, as it deems necessary for carrying out its duties create committees. These committees may include the following:
 - 1. Committee of the Whole—A committee comprised of the entire school board to provide a school board forum to discuss matters of policy and work on specific tasks.
 - 2. Ad Hoc Committees—Two or three school board members research an issue facing the school board and make recommendations for consideration by the entire school board. These committees shall be of limited duration to cover the charge of the committee.
 - 3. Board Advisory Committees—Broad representation of the communities of the school district study and make a report to the school board on a specific issue. The school board will provide the committee with a detailed charge and timeline. The duration of such a committee will be determined by the committee or by applicable statute. School board members may serve as non-voting members on any committee formed to advise the school board.
 - 4. Standing Committees—Two or three school board members will serve on standing committees for terms of up to two years, when the school board decides this is necessary for the efficient management of school board affairs. Standing committees will be reviewed by the board annually for the duration of the committee.
- D. School board members will be assigned to represent the school district on boards or committees of organizations of which the school board or school district is a member.
- E. For school board members to represent the school board on other boards or committees, the appointment must be approved by the school board.
- F. Exceptions to the policy may be made by the school board.

IV. PROCEDURES FOR SCHOOL BOARD COMMITTEES

- A. All meetings of committees or subcommittees shall be open to the public in

compliance with the Open Meeting Law, and notice shall be given as prescribed by law.

- B. A committee or subcommittee shall act only within the guidelines and mission established for that committee or subcommittee by the school board.
- C. Actions of a committee or subcommittee shall be by majority vote and be consistent with the governing rules of the school board.
- D. The committee or subcommittee shall designate a secretary who will record the minutes of actions of the school board committee.
- E. The power of a committee or subcommittee of the school board is advisory only and is limited to making recommendations to the school board.
- F. A committee or subcommittee of the school board shall, when appropriate, clarify in any dealings with the public that its powers are only advisory to the school board.

Legal References: Minn. Stat. Ch. 13D (Open Meeting Law)

Cross References: Burnsville-Eagan-Savage School District Policy 201 (Legal Status of the School Board)
Burnsville-Eagan-Savage School District Policy 203 (Operation of the School Board – Governing Rules)
MSBA Service Manual, Chapter 13, School Law Bulletin “C”
(Minnesota’s Open Meeting Law)

Adopted: 10/1999
Reviewed: ~~10/26/2017~~12/12/2019
Revised: 5/28/2015
Rescinds: DLCA

Burnsville-Eagan-Savage School District Policy 214

214 OUT-OF-STATE TRAVEL BY SCHOOL BOARD MEMBERS

I. PURPOSE

The purpose of this policy is to control out-of-state travel by school board members as required by law.

II. GENERAL STATEMENT OF POLICY

School board members have an obligation to become informed on the proper duties and functions of a school board member, to become familiar with issues that may affect the school district, to acquire a basic understanding of school finance and budgeting, and to acquire sufficient knowledge to comply with federal, state, and local laws, rules, regulations, and school district policies that relate to their functions as school board members. Occasionally, it may be appropriate for school board members to travel out of state to fulfill their obligations.

III. APPROPRIATE TRAVEL

Travel outside the state is appropriate when the school board finds it proper for school board members to acquire knowledge and information necessary to allow them to carry out their responsibilities as school board members. Travel to out-of-state meetings, such as regional or national meetings of the National School Boards Association, for which the member intends to seek reimbursement from the school district must be preapproved by the school board at a regularly scheduled meeting of the board.

IV. REIMBURSABLE EXPENSES

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district-related expenses.

V. REIMBURSEMENT

A. Requests for reimbursement must adhere to the district's expense reimbursement regulations, be itemized on the appropriate school district form, and are to be submitted to the superintendent. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.
- C. Amounts to be reimbursed for school board member out-of-state travel, including registration fees, shall be within the school board's approved budget allocations.

VI. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

VII. RESPONSIBILITIES

Board Chair – Ensure out-of-state travel for board members is preapproved at a regularly scheduled meeting of the board.

Superintendent or designee– Assist board members in securing registrations, housing, and travel accommodations for board approved out-of-state travel. Receive and review requests for reimbursement in accordance with district regulations.

Legal References: Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)
 Minn. Stat. § 471.661 (Out-of-State Travel)
 Minn. Stat. § 471.665 (Mileage Allowances)
 Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
 Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)

Cross References: Burnsville-Eagan-Savage School District Policy 212 (School Board Member Development)
 Burnsville-Eagan-Savage School District Policy 412 (Expense Reimbursement)



**Agenda V.A.8.
December 12, 2019**

To: Board of Education
From: Superintendent Dr. Theresa Battle
Date: December 5, 2019
Re: Policy 299: *Student Representative to the School Board*

Recommendation: Approve a non-substantive change to Policy 299: *Student Representative to the School Board*.

Policy 299 was reviewed by the Policy Review Committee on November 12, 2019. Every policy is reviewed at least once every three to five years.

Adopted: 7/1985

Burnsville-Eagan-Savage School District Policy 299

Reviewed: 6/14/2018

Revised: ~~6/21/2018~~12/12/2019

Rescinds: ABC/ABC-R/JFB

299 STUDENT REPRESENTATIVE TO THE SCHOOL BOARD

I. PURPOSE

The purpose of this policy is to provide for student input on the school board through the establishment of a student representative who shall be an ex officio member of the school board.

II. GENERAL STATEMENT OF POLICY

A. Selection

A student representative shall be selected from the student body of the Burnsville High School to serve on the school board. This student representative will provide student views and suggestions in regard to the development of educational policies and programs and will serve as an advisor to the school board.

B. Eligibility

The person selected from the student body shall be a member of the junior class during the selection period and will adhere to the student code of conduct.

C. Term

The student representative shall serve for one student school year.

D. Election

The high school administration and Student Council shall establish the date and method for selection within the guidelines of this regulation and submit the name of the appointee from the student body at large to the school board.

E. Duties

1. The student representative shall attend all school board meetings and provide perspective, from the student point of view, to school board deliberations.

2. If the selected student representative is unable to attend a meeting, the ~~Senior-Burnsville~~ High School Student Council President shall serve as a temporary substitute.
3. The student representative will prepare for school board meetings by becoming familiar with agenda items and attached materials received prior to each school board meeting.
4. The student representative shall participate in the regular school board orientation and any other in-servicing activities deemed appropriate by the Superintendent.
5. The student representative shall abide by the school board's policies, rules of parliamentary procedure, and processes.

F. Limitations

1. The student representative shall not vote on issues before the school board.
2. The student representative shall not be furnished or exposed to material and will not participate in discussions pertaining to the following:
 - a. personnel matters or private personnel data;
 - b. negotiation materials;
 - c. land acquisition or sale information;
 - d. items covered by the attorney-client privilege;
 - e. private student data, including student discipline information.

Legal References:

Cross References:



**Agenda IV.A.9.
December 12, 2019**

**To: Board of Education
Superintendent Dr. Theresa Battle**

From: Lisa Rider, Executive Director of Business Services

Date: December 12, 2019

**Re: Approve the Turf Proposal for the 2020 Turf Replacement project on
Dick Hanson Field at Bob Pates Stadium**

RECOMMENDATION: That the Board of Education approve the turf proposal from Midwest Sport and Turf Systems (MWSTS) in the amount of \$613,000.00 for the synthetic turf replacement project on Dick Hanson Field at Bob Pates Stadium.

On Wednesday November 13, 2019, a proposal was received from Midwest Sport and Turf Systems (MWSTS) in the amount of \$613,000.00 for the 2020 synthetic turf replacement project on Dick Hanson Field at Bob Pates Stadium.

The proposal was submitted utilizing The Inter-local Purchasing System (TIPS) of which we are members.

TIPS is a purchasing cooperative that allow us to purchase goods and services through either direct purchase or piggybacking on agreements. They have followed Minnesota bid laws.

This is an LTFM (Long Term Facilities Maintenance) project that was approved by the School Board and the proposal amount is within the budgeted amount for this project. The project would be completed during the summer of 2020.

TIPS supporting documents are available as requested.



**Agenda V.B.1.
December 12, 2019**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: December 10, 2019
Re: Facilities Recommendation

Recommendation: That the Board of Education adopts the attached resolutions closing Metcalf Middle School, Marion W. Savage Elementary School and Sioux Trail Elementary School.

**EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE-EAGAN-SAVAGE, MINNESOTA**

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191, Burnsville-Eagan-Savage, Minnesota was held on the 12th day of December, 2019 at 6:30 p.m.

The following members were present:

and the following members were absent:

Board Member _____ introduced the following Resolution and moved its adoption:

**RESOLUTION CLOSING
METCALF MIDDLE SCHOOL**

WHEREAS, a Notice of Public Hearing on the question of the necessity and practicability of closing Sioux Trail Elementary School, Marion W. Savage Elementary School, and Metcalf Middle School was published in the legal newspaper of the School District for two successive weeks on November 22 and November 29, 2019; and

WHEREAS, the time and place of the meeting was set forth in the Notice; and

WHEREAS, Metcalf Middle School was identified in the Notice as a school considered for closing; and

WHEREAS, the reasons for the proposed closing were set forth in said Notice; and

WHEREAS, numerous opportunities were provided for members of the community to be heard whether for or against the question of closing Sioux Trail Elementary School, Marion W.

Savage Elementary School, and Metcalf Middle School, including at a September 23, 2019 Design Team Meeting through a feedback form; community focus group meetings held on October 3, October 7, October 8, October 9, October 14, and October 15, 2019; multiple site meetings for staff at each school held between October 1 and October 8, 2019; multiple site meetings held for middle school and high school students between October 8 and October 18, 2019; an online feedback form active from October 1 through October 20, 2019; and a meeting with Metcalf families on November 18, 2019; and

WHEREAS, on November 14, 2019, the School Board heard a presentation and recommendation presented by consultant Dr. Roger Worner; and

WHEREAS, a public hearing on said closings was conducted in accordance with Minnesota Statutes § 123B.51, subd. 5 pursuant to said Notice by the School Board beginning at 6:30 p.m. at the Diamondhead Education Center, 200 W. Burnsville Pkwy., Burnsville, Minnesota; and

WHEREAS, the School Board has considered the following materials: July 2, 2019 Baker Tilly Organizational Analysis Study; July 8, 2019 presentation of Organizational Analysis Study by Dr. Roger Worner and Dr. Kay Worner; August 8, 2019 Review of Facilities Study & Recommendations presentation; September 12, 2019 Outline for Facilities Study Process/Update and Facilities Review Timeline; September 17, 2019 Facilities Realignment presentation from Dr. Roger Worner; October 10, 2019 Facilities Realignment Process Update; October 24, 2019 Facilities Realignment Process Update; and the November 14, 2019 Memorandum and Presentation from Dr. Roger Worner; and

WHEREAS, testimony and materials were received during the course of the hearing by anyone in favor of or opposed to said closings and the hearing was not deemed closed until everyone who requested to speak had an opportunity to do so; and

WHEREAS, the School Board has considered the recommendation of the Administration to close Sioux Trail Elementary, Marion W. Savage Elementary and Metcalf Middle School pursuant to the recommendation of the consultant (Worner).

NOW, THEREFORE, BE IT RESOLVED that after considering the materials in the record, the testimony presented at said hearing held pursuant to Minnesota Statutes § 123B.51, subd. 5, and the recommendations of the Administration, the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage School District) hereby determines that Metcalf Middle School, located at 2250 Diffley Road, Burnsville, Minnesota, shall be closed effective the end of the 2019-20 school year for the following reasons and based on the following findings of fact:

1. In the Spring of 2019, the School District commissioned Baker Tilly Municipal Advisors, LLC, to perform an Organizational Analysis Study to ascertain the status of the School District and tender conclusions and recommendations for enhancing the effectiveness, efficiency, and cost-effectiveness of the School District. Baker Tilly contracted with Drs. Roger and Kay Worner to conduct the study.
2. The conclusions of the Baker Tilly study were presented to the School Board in July 2019. The study included analyses of the School District's enrollment/enrollment trends, finances, programs and services, staffing, and facilities. The study resulted in a 57-page report that contained a number of conclusions and recommendations. In relevant part, the study recommended the District close two elementary schools and one middle school at the end of the 2019-20 school year.

3. The recommendations were significantly and substantially predicated on the School District's past enrollment decline; the School District's future, projected enrollment decline; the resultant under-utilization of the School District's elementary and middle school levels, leading to increased cost and ineffectiveness; a declining General Fund balance; and past and projected future General Fund budget reductions.

4. The School District's enrollment is declining:
 - a. Over the ten-year span of time from 2009-10 through 2018-19, the School District's enrollment declined by 1,524 students or 15.5% from 9,858 students in 2009-10 to 8,334 students in 2018-19.
 - b. The enrollment decline was steady, with the number of enrolled students declining in ten consecutive years from 2009-10 through 2018-19.
 - c. Over the next five years, the School District's enrollment is projected to further decline from 8,334 students in 2018-19 to 7,598 students in 2023-24, representing a net loss of 736 students or 8.8%.
 - d. Based on the past and projected future enrollment declines, the School District will have lost the equivalent of 90 class sections (assuming an average class section size of 25 students/section) over the 15-year span of time from 2009-10 through 2023-24.
 - e. The School District's net loss of students through Open Enrollment migration during the 2017-18 school year was 1,556 students, while an additional 1,248 students out-migrated from the School District to non-public, charter, and home school settings.

5. The School District's General Fund balance is declining:
 - a. The School District has lost significant General Fund revenue as a result of declining enrollment and student out-migration and has projected to further experience revenue losses as a result of declining enrollment and student out-migrations in the future.

- b. The School District's General Fund balance has declined by \$7,698,627 or 32.7% over the five-year span of time from 2012-13 to 2017-18.
6. Using the State of Minnesota Selected Guidelines for School Facilities as a guide for applicable square footage of school buildings, elementary schools with enrollments of 500 students or less are constructed to allocate between 125-150 square feet per student. Employing that standard, six (6) of the School District's elementary schools are grossly under-utilized, and two (2) of the District's three middle schools are grossly under-utilized.
7. In light of the School District's current building capacity and enrollment, closing two elementary schools and one middle school is necessary and practicable to put the School District in the best position to serve its students, families, and communities. Underutilized schools produce negative consequences for both finances and academic programming. Closing these schools will enable the District to more efficiently, reliably, and cost-effectively offer robust, consistent, and quality academic programming for all students.
8. The School District engaged the services of Dr. Roger Worner to serve as the community engagement meetings Facilitator with the assistance of Assistant Superintendent Brian Gersich. Dr. Worner and Assistant Superintendent Gersich presented information from the study at six community focus groups, one design team meeting with principals and parent representatives, and one meeting with administration. During these eight meetings, community members and School District faculty provided feedback regarding the recommendation to close schools, and the choice of which schools to close.
9. Dr. Worner presented the administration's recommendations for the sites identified for closure on November 14, 2019, and provided a memorandum which included the criteria used, sites identified, and rationale for selection those buildings. In making its recommendations for which schools were necessary and practicable to close, the administration considered following factors:

- a. Lowest geographic risk of losing students to a nearby school district via open enrollment;
 - b. Oldest building/greatest need for update/greatest need for capital improvement.
 - c. Smallest overall capacity;
 - d. Smallest actual current enrollment;
 - e. Least cost-effective or economical to operate;
 - f. Least flexible for future programming.
10. Based on an examination of the School District's ten elementary schools in light of the factors above, four elementary schools were identified as possible candidates for closure: Rahn Elementary, Vista View Elementary, Marion W. Savage Elementary, and Sioux Trail Elementary. These schools met multiple of the factors listed above; the other schools met significantly fewer factors.
11. Although it is the School District's smallest elementary school, Rahn Elementary School was determined to be highly vulnerable to geographic risk of losing students. Therefore, it is not recommended that Rahn Elementary School be closed.
12. Marion W. Savage Elementary School is the oldest, least modern, and least flexible elementary school in the District. It has the third smallest enrollment and is the least cost-effective to operate. For these reasons, it is necessary and practicable that Marion W. Savage Elementary be one of the two elementary schools to close.
13. Of the remaining two options (Vista View and Sioux Trail), Vista View has a greater capacity, a greater enrollment, lower utility costs, lower utility costs per student, and fewer square feet per student. Sioux Trail Elementary School has the third smallest capacity, second smallest current enrollment, and is the third least cost-effective to operate. For these reasons, it is necessary and practicable that Sioux Trail Elementary School be one of the two elementary schools to close.

14. Metcalf Middle School is the oldest of the three middle schools; has the lowest enrollment; has the highest utility cost per square foot; has the second smallest capacity; and has the second highest number of square feet per student. Eagle Ridge Middle School is the newest, most modern middle school facility. Nicollet Middle School is the largest middle school facility, is the center for School District after school food service production, and its operation is pivotal in providing utilities to its site sister, Sky Oaks Elementary School. For these reasons, it is necessary and practicable that Metcalf Middle School be the middle school to close.

15. School District administration considered all data compiled through its facilities study, consultant recommendations, and public and staff feedback at various meetings and the public hearing. The School District considered alternatives to the closing of the schools, but determined that these closures were necessary to effectively solve the identified concerns that have arisen due to the declining enrollment and underutilization of buildings.

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

and the following voted against the same:

whereupon said Resolution was declared duly passed and adopted.

**EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE-EAGAN-SAVAGE, MINNESOTA**

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191, Burnsville-Eagan-Savage, Minnesota was held on the 12th day of December, 2019 at 6:30 p.m.

The following members were present:

and the following members were absent:

Board Member _____ introduced the following Resolution and moved its adoption:

**RESOLUTION CLOSING
MARION W. SAVAGE ELEMENTARY SCHOOL**

WHEREAS, a Notice of Public Hearing on the question of the necessity and practicability of closing Sioux Trail Elementary School, Marion W. Savage Elementary School, and Metcalf Middle School was published in the legal newspaper of the School District for two successive weeks on November 22 and November 29, 2019; and

WHEREAS, the time and place of the meeting was set forth in the Notice; and

WHEREAS, Marion W. Savage Elementary School was identified in the Notice as a school considered for closing; and

WHEREAS, the reasons for the proposed closing were set forth in said Notice; and

WHEREAS, numerous opportunities were provided for members of the community to be heard whether for or against the question of closing Sioux Trail Elementary School, Marion W.

Savage Elementary School, and Metcalf Middle School, including at a September 23, 2019 Design Team Meeting through a feedback form; community focus group meetings held on October 3, October 7, October 8, October 9, October 14, and October 15, 2019; multiple site meetings for staff at each school held between October 1 and October 8, 2019; multiple site meetings held for middle school and high school students between October 8 and October 18, 2019; an online feedback form active from October 1 through October 20, 2019; and a meeting with Marion W. Savage families on November 18, 2019; and

WHEREAS, on November 14, 2019, the School Board heard a presentation and recommendation presented by consultant Dr. Roger Worner; and

WHEREAS, a public hearing on said closings was conducted in accordance with Minnesota Statutes § 123B.51, subd. 5 pursuant to said Notice by the School Board beginning at 6:30 p.m. at the Diamondhead Education Center, 200 W. Burnsville Pkwy., Burnsville, Minnesota; and

WHEREAS, the School Board has considered the following materials: July 2, 2019 Baker Tilly Organizational Analysis Study; July 8, 2019 presentation of Organizational Analysis Study by Dr. Roger Worner and Dr. Kay Worner; August 8, 2019 Review of Facilities Study & Recommendations presentation; September 12, 2019 Outline for Facilities Study Process/Update and Facilities Review Timeline; September 17, 2019 Facilities Realignment presentation from Dr. Roger Worner; October 10, 2019 Facilities Realignment Process Update; October 24, 2019 Facilities Realignment Process Update; and the November 14, 2019 Memorandum and Presentation from Dr. Roger Worner; and

WHEREAS, testimony and materials were received during the course of the hearing by anyone in favor of or opposed to said closings and the hearing was not deemed closed until everyone who requested to speak had an opportunity to do so; and

WHEREAS, the School Board has considered the recommendation of the Administration to close Sioux Trail Elementary, Marion W. Savage Elementary and Metcalf Middle School pursuant to the recommendation of the Consultant (Worner).

NOW, THEREFORE, BE IT RESOLVED that after considering the materials in the record, the testimony presented at said hearing held pursuant to Minnesota Statutes § 123B.51, subd. 5, and the recommendations of the Administration, the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage School District) hereby determines that the Marion W. Savage Elementary School located at 4819 West 126th Street, Savage, Minnesota, shall be closed effective the end of the 2019-20 school year for the following reasons and based on the following findings of fact:

1. In the Spring of 2019, the School District commissioned Baker Tilly Municipal Advisors, LLC, to perform an Organizational Analysis Study to ascertain the status of the School District and tender conclusions and recommendations for enhancing the effectiveness, efficiency, and cost-effectiveness of the School District. Baker Tilly contracted with Drs. Roger and Kay Worner to conduct the study.
2. The conclusions of the Baker Tilly study were presented to the School Board in July 2019. The study included analyses of the School District's enrollment/enrollment trends, finances, programs and services, staffing, and facilities. The study resulted in a 57-page report that contained a number of conclusions and recommendations. In relevant part, the study recommended the District close two elementary schools and one middle school at the end of the 2019-20 school year.

3. The recommendations were significantly and substantially predicated on the School District's past enrollment decline; the School District's future, projected enrollment decline; the resultant under-utilization of the School District's elementary and middle school levels, leading to increased cost and ineffectiveness; a declining General Fund balance; and past and projected future General Fund budget reductions.

4. The School District's enrollment is declining:
 - a. Over the ten-year span of time from 2009-10 through 2018-19, the School District's enrollment declined by 1,524 students or 15.5% from 9,858 students in 2009-10 to 8,334 students in 2018-19.
 - b. The enrollment decline was steady, with the number of enrolled students declining in ten consecutive years from 2009-10 through 2018-19.
 - c. Over the next five years, the School District's enrollment is projected to further decline from 8,334 students in 2018-19 to 7,598 students in 2023-24, representing a net loss of 736 students or 8.8%.
 - d. Based on the past and projected future enrollment declines, the School District will have lost the equivalent of 90 class sections (assuming an average class section size of 25 students/section) over the 15-year span of time from 2009-10 through 2023-24.
 - e. The School District's net loss of students through Open Enrollment-migration during the 2017-18 school year was 1,556 students, while an additional 1,248 students out-migrated from the School District to non-public, charter, and home school settings.

5. The School District's General Fund balance is declining:
 - a. The School District has lost significant General Fund revenue as a result of declining enrollment and student out-migration and has projected to further experience revenue losses as a result of declining enrollment and student out-migrations in the future.

- b. The School District's General Fund balance has declined by \$7,698,627 or 32.7% over the five-year span of time from 2012-13 to 2017-18.
6. Using the State of Minnesota Selected Guidelines for School Facilities as a guide for applicable square footage of school buildings, elementary schools with enrollments of 500 students or less are constructed to allocate between 125-150 square feet per student. Employing that standard, six (6) of the School District's elementary schools are grossly under-utilized, and two (2) of the District's three middle schools are grossly under-utilized.
7. In light of the School District's current building capacity and enrollment, closing two elementary schools and one middle school is necessary and practicable to put the School District in the best position to serve its students, families, and communities. Underutilized schools produce negative consequences for both finances and academic programming. Closing these schools will enable the District to more efficiently, reliably, and cost-effectively offer robust, consistent, and quality academic programming for all students.
8. The School District engaged the services of Dr. Roger Worner to serve as the community engagement meetings Facilitator with the assistance of Assistant Superintendent Brian Gersich. Dr. Worner and Assistant Superintendent Gersich presented information from the study at six community focus groups, one design team meeting with principals and parent representatives, and one meeting with administration. During these eight meetings, community members and School District faculty provided feedback regarding the recommendation to close schools, and the choice of which schools to close.
9. Dr. Worner presented the administration's recommendations for the sites identified for closure on November 14, 2019, and provided a memorandum which included the criteria used, sites identified, and rationale for selection those buildings. In making its recommendations for which schools were necessary and practicable to close, the administration considered following factors:

- a. Lowest geographic risk of losing students to a nearby school district via open enrollment;
 - b. Oldest building/greatest need for update/greatest need for capital improvement.
 - c. Smallest overall capacity;
 - d. Smallest actual current enrollment;
 - e. Least cost-effective or economical to operate;
 - f. Least flexible for future programming.
10. Based on an examination of the School District's ten elementary schools in light of the factors above, four elementary schools were identified as possible candidates for closure: Rahn Elementary, Vista View Elementary, Marion W. Savage Elementary, and Sioux Trail Elementary. These schools met multiple of the factors listed above; the other schools met significantly fewer factors.
11. Although it is the School District's smallest elementary school, Rahn Elementary School was determined to be highly vulnerable to geographic risk of losing students. Therefore, it is not recommended that Rahn Elementary School be closed.
12. Marion W. Savage Elementary School is the oldest, least modern, and least flexible elementary school in the District. It has the third smallest enrollment and is the least cost-effective to operate. For these reasons, it is necessary and practicable that Marion W. Savage Elementary be one of the two elementary schools to close.
13. Of the remaining two options (Vista View and Sioux Trail), Vista View has a greater capacity, a greater enrollment, lower utility costs, lower utility costs per student, and fewer square feet per student. Sioux Trail Elementary School has the third smallest capacity, second smallest current enrollment, and is the third least cost-effective to operate. For these reasons, it is necessary and practicable that Sioux Trail Elementary School be one of the two elementary schools to close.

14. Metcalf Middle School is the oldest of the three middle schools; has the lowest enrollment; has the highest utility cost per square foot; has the second smallest capacity; and has the second highest number of square feet per student. Eagle Ridge Middle School is the newest, most modern middle school facility. Nicollet Middle School is the largest middle school facility, is the center for School District after school food service production, and its operation is pivotal in providing utilities to its site sister, Sky Oaks Elementary School. For these reasons, it is necessary and practicable that Metcalf Middle School be the middle school to close.

15. School District administration considered all data compiled through its facilities study, consultant recommendations, and public and staff feedback at various meetings and the public hearing. The School District considered alternatives to the closing of the schools, but determined that these closures were necessary to effectively solve the identified concerns that have arisen due to the declining enrollment and underutilization of buildings.

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

and the following voted against the same:

whereupon said Resolution was declared duly passed and adopted.

**EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE-EAGAN-SAVAGE, MINNESOTA**

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191, Burnsville-Eagan-Savage, Minnesota was held on the 12th day of December, 2019 at 6:30 p.m.

The following members were present:

and the following members were absent:

Board Member _____ introduced the following Resolution and moved its adoption:

**RESOLUTION CLOSING
SIOUX TRAIL ELEMENTARY SCHOOL**

WHEREAS, a Notice of Public Hearing on the question of the necessity and practicability of closing Sioux Trail Elementary School, Marion W. Savage Elementary School, and Metcalf Middle School was published in the legal newspaper of the School District for two successive weeks on November 22 and November 29, 2019; and

WHEREAS, the time and place of the meeting was set forth in the Notice; and

WHEREAS, Sioux Trail Elementary School was identified in the Notice as a school considered for closing; and

WHEREAS, the reasons for the proposed closing were set forth in said Notice; and

WHEREAS, numerous opportunities were provided for members of the community to be heard whether for or against the question of closing Sioux Trail Elementary School, Marion W.

Savage Elementary School, and Metcalf Middle School, including at a September 23, 2019 Design Team Meeting through a feedback form; community focus group meetings held on October 3, October 7, October 8, October 9, October 14, and October 15, 2019; multiple site meetings for staff at each school held between October 1 and October 8, 2019; multiple site meetings held for middle school and high school students between October 8 and October 18, 2019; an online feedback form active from October 1 through October 20, 2019; and a meeting with Sioux Trail families on November 19, 2019; and

WHEREAS, on November 14, 2019, the School Board heard a presentation and recommendation presented by consultant Dr. Roger Worner; and

WHEREAS, a public hearing on said closings was conducted in accordance with Minnesota Statutes § 123B.51, subd. 5 pursuant to said Notice by the School Board beginning at 6:30 p.m. at the Diamondhead Education Center, 200 W. Burnsville Pkwy., Burnsville, Minnesota; and

WHEREAS, the School Board has considered the following materials: July 2, 2019 Baker Tilly Organizational Analysis Study; July 8, 2019 presentation of Organizational Analysis Study by Dr. Roger Worner and Dr. Kay Worner; August 8, 2019 Review of Facilities Study & Recommendations presentation; September 12, 2019 Outline for Facilities Study Process/Update and Facilities Review Timeline; September 17, 2019 Facilities Realignment presentation from Dr. Roger Worner; October 10, 2019 Facilities Realignment Process Update; October 24, 2019 Facilities Realignment Process Update; and the November 14, 2019 Memorandum and Presentation from Dr. Roger Worner; and

WHEREAS, testimony and materials were received during the course of the hearing by anyone in favor of or opposed to said closings and the hearing was not deemed closed until everyone who requested to speak had an opportunity to do so; and

WHEREAS, the School Board has considered the recommendation of the Administration to close Sioux Trail Elementary, Marion W. Savage Elementary and Metcalf Middle School pursuant to the recommendation of the consultant (Worner).

NOW, THEREFORE, BE IT RESOLVED that after considering the materials in the record, the testimony presented at said hearing held pursuant to Minnesota Statutes § 123B.51, subd. 5, and the recommendations of the Administration, the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage School District) hereby determines that the Sioux Trail Elementary School located at 2801 River Hills Drive, Burnsville, Minnesota, shall be closed effective the end of the 2019-20 school year for the following reasons and based on the following findings of fact:

1. In the Spring of 2019, the School District commissioned Baker Tilly Municipal Advisors, LLC, to perform an Organizational Analysis Study to ascertain the status of the School District and tender conclusions and recommendations for enhancing the effectiveness, efficiency, and cost-effectiveness of the School District. Baker Tilly contracted with Drs. Roger and Kay Worner to conduct the study.
2. The conclusions of the Baker Tilly study were presented to the School Board in July 2019. The study included analyses of the School District's enrollment/enrollment trends, finances, programs and services, staffing, and facilities. The study resulted in a 57-page report that contained a number of conclusions and recommendations. In relevant part, the study recommended the District close two elementary schools and one middle school at the end of the 2019-20 school year.

3. The recommendations were significantly and substantially predicated on the School District's past enrollment decline; the School District's future, projected enrollment decline; the resultant under-utilization of the School District's elementary and middle school levels, leading to increased cost and ineffectiveness; a declining General Fund balance; and past and projected future General Fund budget reductions.
4. The School District's enrollment is declining:
 - a. Over the ten-year span of time from 2009-10 through 2018-19, the School District's enrollment declined by 1,524 students or 15.5% from 9,858 students in 2009-10 to 8,334 students in 2018-19.
 - b. The enrollment decline was steady, with the number of enrolled students declining in ten consecutive years from 2009-10 through 2018-19.
 - c. Over the next five years, the School District's enrollment is projected to further decline from 8,334 students in 2018-19 to 7,598 students in 2023-24, representing a net loss of 736 students or 8.8%.
 - d. Based on the past and projected future enrollment declines, the School District will have lost the equivalent of 90 class sections (assuming an average class section size of 25 students/section) over the 15-year span of time from 2009-10 through 2023-24.
 - e. The School District's net loss of students through Open Enrollment-migration during the 2017-18 school year was 1,556 students, while an additional 1,248 students out-migrated from the School District to non-public, charter, and home school settings.
5. The School District's General Fund balance is declining:
 - a. The School District has lost significant General Fund revenue as a result of declining enrollment and student out-migration and has projected to further experience revenue losses as a result of declining enrollment and student out-migrations in the future.
 - b. The School District's General Fund balance has declined by \$7,698,627 or 32.7% over the five-year span of time from 2012-13 to 2017-18.

6. Using the State of Minnesota Selected Guidelines for School Facilities as a guide for applicable square footage of school buildings, elementary schools with enrollments of 500 students or less are constructed to allocate between 125-150 square feet per student. Employing that standard, six (6) of the School District's elementary schools are grossly under-utilized, and two (2) of the District's three middle schools are grossly under-utilized.
7. In light of the School District's current building capacity and enrollment, closing two elementary schools and one middle school is necessary and practicable to put the School District in the best position to serve its students, families, and communities. Underutilized schools produce negative consequences for both finances and academic programming. Closing these schools will enable the District to more efficiently, reliably, and cost-effectively offer robust, consistent, and quality academic programming for all students.
8. The School District engaged the services of Dr. Roger Worner to serve as the community engagement meetings Facilitator with the assistance of Assistant Superintendent Brian Gersich. Dr. Worner and Assistant Superintendent Gersich presented information from the study at six community focus groups, one design team meeting with principals and parent representatives, and one meeting with administration. During these eight meetings, community members and School District faculty provided feedback regarding the recommendation to close schools, and the choice of which schools to close.
9. Dr. Worner presented the administration's recommendations for the sites identified for closure on November 14, 2019, and provided a memorandum which included the criteria used, sites identified, and rationale for selection those buildings. In making its recommendations for which schools were necessary and practicable to close, the administration considered following factors:
 - a. Lowest geographic risk of losing students to a nearby school district via open enrollment;
 - b. Oldest building/greatest need for update/greatest need for capital improvement.

- c. Smallest overall capacity;
 - d. Smallest actual current enrollment;
 - e. Least cost-effective or economical to operate;
 - f. Least flexible for future programming.
10. Based on an examination of the School District's ten elementary schools in light of the factors above, four elementary schools were identified as possible candidates for closure: Rahn Elementary, Vista View Elementary, Marion W. Savage Elementary, and Sioux Trail Elementary. These schools met multiple of the factors listed above; the other schools met significantly fewer factors.
11. Although it is the School District's smallest elementary school, Rahn Elementary School was determined to be highly vulnerable to geographic risk of losing students. Therefore, it is not recommended that Rahn Elementary School be closed.
12. Marion W. Savage Elementary School is the oldest, least modern, and least flexible elementary school in the District. It has the third smallest enrollment and is the least cost-effective to operate. For these reasons, it is necessary and practicable that Marion W. Savage Elementary be one of the two elementary schools to close.
13. Of the remaining two options (Vista View and Sioux Trail), Vista View has a greater capacity, a greater enrollment, lower utility costs, lower utility costs per student, and fewer square feet per student. Sioux Trail Elementary School has the third smallest capacity, second smallest current enrollment, and is the third least cost-effective to operate. For these reasons, it is necessary and practicable that Sioux Trail Elementary School be one of the two elementary schools to close.
14. Metcalf Middle School is the oldest of the three middle schools; has the lowest enrollment; has the highest utility cost per square foot; has the second smallest capacity; and has the second highest number of square feet per student. Eagle Ridge Middle School is the newest, most modern middle school facility. Nicollet Middle School is the largest middle

school facility, is the center for School District after school food service production, and its operation is pivotal in providing utilities to its site sister, Sky Oaks Elementary School. For these reasons, it is necessary and practicable that Metcalf Middle School be the middle school to close.

15. School District administration considered all data compiled through its facilities study, consultant recommendations, and public and staff feedback at various meetings and the public hearing. The School District considered alternatives to the closing of the schools, but determined that these closures were necessary to effectively solve the identified concerns that have arisen due to the declining enrollment and underutilization of buildings.

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

and the following voted against the same:

whereupon said Resolution was declared duly passed and adopted.



LISA K Rider <lrider@isd191.org>

data

1 message

STACEY SOVINE <ssovine@isd191.org>
To: LISA K Rider <lrider@isd191.org>

Thu, Dec 12, 2019 at 4:05 PM

This is our Early December pull of the past four years. One way to look at information.

Sum of Build		
School	Date	Total
☐ MMS	12/9/2016	702
	11/28/2017	639
	11/30/2018	623
	12/2/2019	542
☐ ERMS	12/9/2016	688
	11/28/2017	654
	11/30/2018	701
	12/2/2019	643
☐ NMS	12/9/2016	604
	11/28/2017	606
	11/30/2018	628
	12/2/2019	594
☐ GP	12/9/2016	408
	11/28/2017	452
	11/30/2018	466
	12/2/2019	470
☐ EN	12/9/2016	398
	11/28/2017	373
	11/30/2018	354
	12/2/2019	315
☐ MWS	12/9/2016	359
	11/28/2017	352
	11/30/2018	318
	12/2/2019	311
☐ ST	12/9/2016	305
	11/28/2017	297
	11/30/2018	303
	12/2/2019	283
☐ WV	12/9/2016	355
	11/28/2017	334
	11/30/2018	341
	12/2/2019	331
☐ WB	12/9/2016	469
	11/28/2017	442
	11/30/2018	444
	12/2/2019	412
☐ RAHN	12/9/2016	337
	11/28/2017	311
	11/30/2018	280
	12/2/2019	262
☐ SO	12/9/2016	476
	11/28/2017	454
	11/30/2018	398
	12/2/2019	410
☐ HV	12/9/2016	482
	11/28/2017	440
	11/30/2018	383
	12/2/2019	371
☐ HB	12/9/2016	535
	11/28/2017	501
	11/30/2018	468
	12/2/2019	467

4 year Comparison
of Site Enrollment

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Stacey Sovine
 Executive Director of Human Resources

Tel. 952.707.2010



**Agenda V.B.2.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Chair Alt

Date: December 6, 2019

Re: Special Board meeting

Recommendation: that the Board of Education approves scheduling a special Board meeting on Thursday, December 19, 2019 at 6:30 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville.

The purpose of the meeting is Boundaries, Facilities and the FY21 Budget.



**Agenda V.B.3.
December 12, 2019**

To: Members, Board of Education

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

Date: December 5, 2019

Re: Approve Financial Audit Report for 2018-2019

RECOMMENDATION: That the Board of Education approve the Financial Audit Report for 2018-2019

Electronic copies of the Financial Audit Report for 2018-2019 have been made available to the board members and printed bound copies will be provided to Members of the Board on December 12. Once approved by the Board of Education electronic copies of the report will be made available via the website for the public.

There are three main reports.

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

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

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

Highlights include:

- “Unmodified” Audit Report
- No compliance issues noted
- One “material weaknesses” in internal controls noted
- Two Single Audit findings
- Two Legal Compliance Findings
- General Fund unassigned fund balance decreased by \$2,607,383

I recommend the Board of Education approve the Financial Audit Report for 2018-2019.



Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2019



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

FISCAL YEAR 2019

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT OF
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
YEAR ENDED JUNE 30, 2019**

**PREPARED BY THE
BUSINESS OFFICE**

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

**ROBIN M. PIKAL
DIRECTOR OF ACCOUNTING SERVICES**

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

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

Date: December 2, 2019

INTRODUCTION

The comprehensive annual financial report (CAFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2019 is hereby presented for your information and review. The CAFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. Every effort has been made to ensure the reliability and integrity of the data contained herein. Although that data was received from many sources, the accuracy and thoroughness of this report rests solely with the District. This report belongs to the citizens of the Burnsville – Eagan – Savage community, for it describes, in financial terms, the position and operating results of the District. Questions and comments are solicited and welcome.

REPORT FORMAT

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

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

DISTRICT ORGANIZATION

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

Each Student. Future Ready. Community Strong.

The District enrolled 8,673 students from a population of over 67,370 citizens residing in a 37 square mile area. During fiscal year 2018-19, the District operated 17 buildings: 1 high school, 1 alternative high school, 3 middle school schools, 10 elementary schools, 1 special services building, and 1 districtwide building. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8, and the high schools serving Grades 9-12.

REPORTING ENTITY

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

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

FINANCIAL STATEMENTS

The financial statements contained in this report disclose the financial position of the District as of June 30, 2019 and the financial operations for the fiscal year then ended. The District's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law. The accounting firm of CliftonLarsonAllen LLP performed the audit for the 2018-19 fiscal year. Their report is included in the financial section of this report. The auditor has given an unmodified opinion on the District's financial statements. An unmodified opinion means that, in the judgment of the auditor, the financial statements present fairly, in all material respects, the financial position of the District and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

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

ACCOUNTING AND BUDGETING

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

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

The budget is adopted by the School Board in the spring of each year for the following fiscal year beginning July 1. In the winter, the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, approximately 14,000 accounts have been defined in the District's chart of accounts.

SIGNIFICANT EVENTS

The District's finances are largely dependent on student enrollment. Since 2002-2003 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. For fiscal year 2018-19, grades K-12 has a range in class size from a low of 571 to a high of 749 students. There was a decline of 167 in enrollment for fiscal year 2018-19. Indicators show our resident population leveling and our served population is projected to continue to decline slowly before leveling.

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

FINANCIAL PROSPECTS FOR FUTURE YEARS

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

The State Legislature has increased the general education formula some this past biennium which is appreciated; Unfortunately, the declining enrollment, near flat funding, and inflationary expenditure increases have created budget gaps and are at risk of continuing going forward. The District has taken significant measures to conserve budget. The results of the 2018-2019 fiscal year reflects a planned spend down of fund balance. It must be noted fund balance is available for use only once so the ability to maintain stability will be dependent on the district's ability to keep expenditures within revenues each year beyond the use of the fund balance that may be available.

Continued financial uncertainty is likely to be the major challenge of the next decade. While enrollment, staffing, and expenses can be projected, it is impossible to predict with any certainty the configuration or adequacy of funding formulas to be enacted in the future by the Legislature. Nonetheless, the District is committed to maintaining programs and services and to operating within its financial limitations. As the District approaches the 2019-2020 revised budget and the 2020-2021 adopted budget, enrollment projection adjustments and curriculum-based decisions will be at the forefront of the discussion. Closing the achievement gap and increasing student achievement for all students served remains the District's priority. The Board of Education is reviewing a current recommendation to close possibly two elementary schools and one middle school beginning the fall of 2020. These possible closures are being considered due to the current enrollment of the district and to make the most efficient and effective use of the buildings available. The District will continue to contain expenditures whenever possible and make budget adjustments to keep the planned spend down of expenditures at a level that allows for long-term financial sustainability.

ECONOMIC FACTORS

The District is located in Dakota and Scott Counties, both of which are located in the seven-county metro area of Minneapolis/St. Paul. The cities that comprise the District are suburban communities. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced price lunch program. Fall of 2018 data suggests a decrease in the free and reduced status of our students served.

The taxable market value of property within the District is generally expected to improve. While the District is essentially fully developed residentially, commercial development and redevelopment is clearly evident throughout the community. Overall market improvement is evident in the increased 2017 total market value for a fourth year in a row.

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

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

MAJOR INITIATIVES

The average age of the District's attendance centers is 40.13 years. On February 24, 2015 the district voters' approved a \$65 million building bond to ensure space availability across all of our schools. A grade re-configuration was implemented at the beginning of the 2016-2017 school year. I.S.D. 191 now serves students 9-12 grade in our high school(s); 6-8 grade in our middle schools; and PK-5 grade in our elementary schools. A capital project levy for technology added \$2.5 million annually effective 2016-2017 for 10 years. During the 2016-2017 year, these additional funds were used to implement a 1:1 device ratio throughout our grades 9-12.

At the elementary level, Digital Learning Specialists were implemented across our elementary schools to ensure our students were prepared for the use of technology devices as they reach the secondary level. During the 2017-2018 school year, grades 6-8 implemented a 1:1 device ratio, and grades PK-5 will see implementation of additional technology devices during the 2018-2019 school year.

Fiscal Year ended June 30, 2019 included a conversion from our previous TIES software to the Skyward Qmlativ software effective January 1, 2019. Therefore the financial statements were audited across two financial systems, TIES through December 31, 2018 and Skyward through June 30, 2019.

A current review of physical spaces and their uses is in process with options being reviewed by the school board for more efficient and effective use of physical space and possible review of facilities that may be leased or sold in the future.

CERTIFICATE OF EXCELLENCE

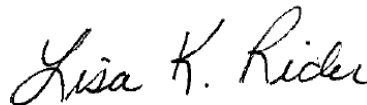
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 31 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

ACKNOWLEDGMENTS

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



Cindy Amoroso
Superintendent



Lisa K. Rider
Executive Director of Business Services

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHOOL BOARD AND ADMINISTRATION
JUNE 30, 2019**

SCHOOL BOARD

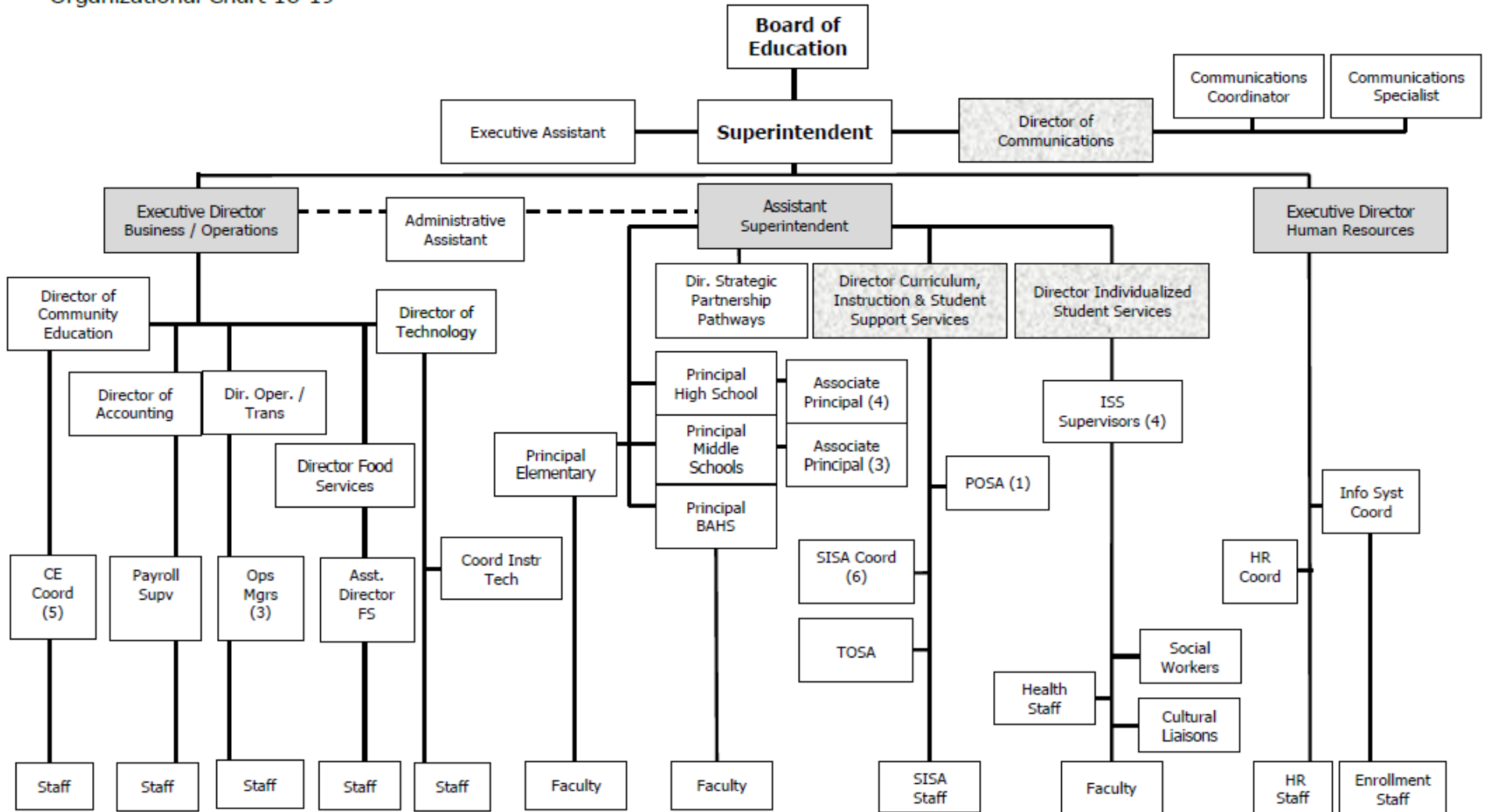
NAME	TERM ON BOARD EXPIRES	BOARD POSITION
Abigail Alt	December 2022	Chairperson
Eric Miller	December 2020	Vice Chairperson
DeeDee Currier	December 2020	Treasurer
Darcy Schatz	December 2020	Clerk
Jen Holweger	December 2022	Director
Scott Hume	December 2022	Director
Lesley Chester	December 2022	Director

ADMINISTRATION

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
ORGANIZATIONAL CHART
JUNE 30, 2019**

Organizational Chart 18-19



Color	Key
	Superintendent Leadership Team

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BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING
JUNE 30, 2019



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

Independent School District 191

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2018.**

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



A handwritten signature in black ink, appearing to read 'Tom Wohlleber'.

Tom Wohlleber, CSRM
President

A handwritten signature in black ink, appearing to read 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191 as of June 30, 2019, and the respective changes in financial position, the respective budgetary comparisons for the General, Food Service, and Community Service funds and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Prior Year Information

We have previously audited Independent School District No. 191's 2018 financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and we expressed an unmodified opinion on those audited financial statements in our report dated November 6, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Matters (Continued)

Supplementary Information (Continued)

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the year ended June 30, 2018, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements as a whole. The individual fund financial statements for the year ended June 30, 2018, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2019, on our consideration of the Independent School District No. 191's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Independent School District No. 191's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019

REQUIRED SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

This section of Independent School District No. 191's comprehensive annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this letter.

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2018-19 fiscal year include the following:

- Government-wide net position, increased by \$26,888,085 or (25.66%) better than June 30, 2018, resulting in total net position of (\$77,909,513). The increase in net position was primarily due to the net effect of the large changes in District's proportionate share of the net pension liability, deferred inflows of resources, and deferred outflows of resources of the TRA and PERA (GERF) pension plans.
- Government-wide revenues totaled \$152,046,843 and expenses were \$125,158,758.
- The total fund balance of the General Fund, as presented in the governmental funds, decreased by \$530,805 from the prior year.
- The unassigned fund balance in the General Fund decreased by \$2,554,783 from \$10,024,458 to \$7,417,075.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Government-Wide Statements

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

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

Fund Financial Statements

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

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

The District has three kinds of funds:

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was (\$77,909,513) on June 30, 2019. This was an increase of 25.66% from the prior year (see Table A-1).

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

	Governmental Activities as of June 30,		Percentage Change
	2019	2018	
Current and Other Assets	\$ 106,065,759	\$ 107,618,090	(1.44)%
Capital Assets	147,116,967	155,950,508	(5.66)
Total Assets	<u>253,182,726</u>	<u>263,568,598</u>	(3.94)
Deferred Outflows of Resources	95,644,305	128,472,221	(25.55)
Current Liabilities	20,366,793	22,069,796	(7.72)
Net Pension Liability	82,375,091	231,312,866	(64.39)
Other Postemployment Benefits Liability	9,939,879	9,709,574	2.37
Other Long-Term Liabilities	146,827,201	154,092,445	(4.71)
Total Liabilities	<u>259,508,964</u>	<u>417,184,681</u>	(37.80)
Deferred Inflows of Resources	<u>167,227,580</u>	<u>79,653,736</u>	109.94
Net Position:			
Net Investment in Capital Assets	17,556,925	21,465,486	(18.21)
Restricted	7,213,277	5,821,544	23.91
Unrestricted	(102,679,715)	(132,084,628)	(22.26)
Total Net Position	<u>\$ (77,909,513)</u>	<u>\$ (104,797,598)</u>	(25.66)

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

The District's overall financial position increased from fiscal year 2018, as total net position increased \$26,888,085. The District is able to report positive balances in two of three categories of net position. The largest positive portion of the District's net position represents its investment in capital assets (land, buildings, equipment, etc.) less any related debt used to acquire those assets that is still outstanding. This element of net position decreased by \$3,908,561 in the current fiscal year, as depreciation of the capital assets exceeded the completion of some construction projects and payments on related debt.

Another portion of the District's net position, restricted net position represents resources that are subject to external restrictions on how they may be used. This portion of the District's net position increased by \$1,391,733 in the current year. The remaining unrestricted net position is that which may be used to meet the District's ongoing obligations. This portion of net position increased \$29,404,913 in the current fiscal year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

Changes in Net Position

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

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

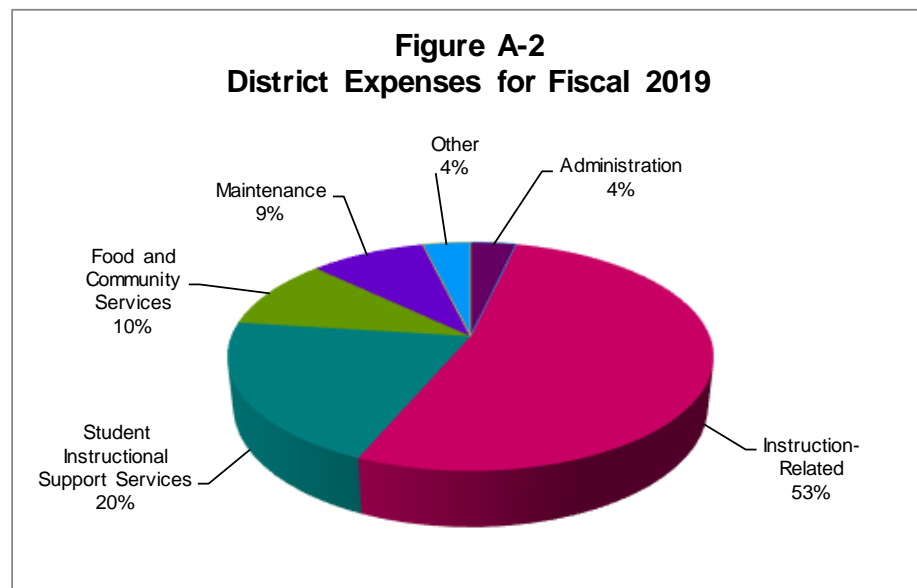
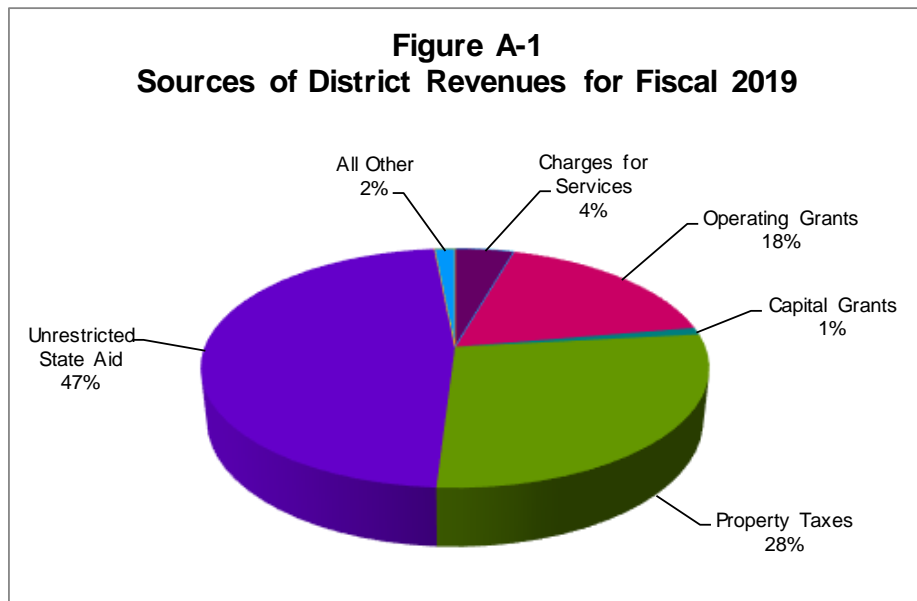
	Governmental Activities for the Fiscal Year Ended June 30,		Percentage Change
	2019	2018	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 6,744,998	\$ 6,841,043	(1.40)%
Operating Grants and Contributions	27,140,691	30,630,308	(11.39)
Capital Grants and Contributions	1,464,809	1,417,759	3.32
<u>General Revenues</u>			
Property Taxes	42,155,635	38,255,159	10.20
Unrestricted State Aid	72,209,515	72,254,897	(0.06)
Investment Earnings	1,759,869	1,603,649	9.74
Other	571,326	843,809	(32.29)
Total Revenues	<u>152,046,843</u>	<u>151,846,624</u>	0.13
Expenses			
Administration	4,498,702	7,064,664	(36.32)
District Support Services	3,580,259	5,416,849	(33.91)
Regular Instruction	46,871,276	84,580,748	(44.58)
Vocational Education Instruction	1,425,163	2,727,220	(47.74)
Special Education Instruction	17,808,445	31,733,029	(43.88)
Instructional Support Services	11,229,401	15,039,975	(25.34)
Pupil Support Services	10,957,678	12,947,885	(15.37)
Sites and Buildings	11,424,974	10,134,372	12.73
Fiscal and Other Fixed Cost Programs	336,761	313,683	7.36
Food Service	5,940,220	5,952,121	(0.20)
Community Service	6,684,160	8,255,773	(19.04)
Interest and Fiscal Charges on Long-Term Liabilities	4,401,719	5,109,211	(13.85)
Total Expenses	<u>125,158,758</u>	<u>189,275,530</u>	(33.87)
Change in Net Position	26,888,085	(37,428,906)	
Beginning Net Position	<u>(104,797,598)</u>	<u>(67,368,692)</u>	
Ending Net Position	<u>\$ (77,909,513)</u>	<u>\$ (104,797,598)</u>	

Total revenues were \$152,046,843 while total expenses were \$125,158,758, increasing net position by \$26,888,085.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

The cost of all *governmental* activities this year was \$125,158,758.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$6,744,998). The majority of this category, approximately \$5.2 million, comes from food service meal sales and community education class tuition.
- The federal and state governments subsidized certain programs with grants and contributions (Table A-2, Operating and Capital Grants and Contributions, \$28,605,500).
- Most of the District's costs were paid for with local property taxes, unrestricted state aid, investment earnings, and other general revenues. Governmental activities were paid for with \$42,155,635 in property taxes, \$72,209,515 of unrestricted state aid, and with investment earnings and other general revenues.



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

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

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

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

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2019	2018		2019	2018	
Administration	\$ 4,498,702	\$ 7,064,664	(36.32)%	\$ 4,392,782	\$ 6,591,859	(33.36)%
District Support Services	3,580,259	5,416,849	(33.91)	3,560,279	5,411,599	(34.21)
Regular Instruction	46,871,276	84,580,748	(44.58)	42,550,953	77,650,805	(45.20)
Vocational Education Instruction	1,425,163	2,727,220	(47.74)	1,502,922	2,722,592	(44.80)
Special Education Instruction	17,808,445	31,733,029	(43.88)	313,123	14,121,051	(97.78)
Instructional Support Services	11,229,401	15,039,975	(25.34)	10,106,496	13,638,155	(25.90)
Pupil Support Services	10,957,678	12,947,885	(15.37)	10,409,046	12,654,563	(17.74)
Sites and Buildings	11,424,974	10,134,372	12.73	10,658,591	9,487,848	12.34
Fiscal and Other Fixed Cost Programs	336,761	313,683	7.36	336,761	313,683	7.36
Food Service	5,940,220	5,952,121	(0.20)	287,395	179,930	59.73
Community Service	6,684,160	8,255,773	(19.04)	1,289,497	2,506,049	(48.54)
Interest and Fiscal Charges on Long-Term Liabilities	4,401,719	5,109,211	(13.85)	4,400,415	5,108,286	(13.86)
Total	\$ 125,158,758	\$ 189,275,530	(33.87)	\$ 89,808,260	\$ 150,386,420	(40.28)

The cost of all governmental activities this year was \$125,158,758, a decrease of \$64,116,772 from the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$89,808,260 or a decrease of \$60,578,160 from the prior year.

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. All of the governmental funds had less revenue than expenditures in 2019, thereby contributing to the decrease in individual fund balance. At the end of the 2018-19 fiscal year, the District's governmental funds reported combined fund balances of \$22,884,203. This is a 6.12% decrease in comparison to the prior year. The decrease is primarily due to the decreases in the General Fund and Capital Projects fund. The decrease in the General Fund primarily relates to the impact of declined enrollment and planned spend-down of fund balance to maintain programming. The decrease in the Capital Projects Fund primarily related to the completion of construction projects.

Revenues and other financing sources (excluding transfers in) for the District's governmental funds were \$155,971,763, while total expenditures other financing uses (excluding transfers out) were \$157,463,600. As a result, the District completed the year with a net change in fund balances of (\$1,491,837).

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

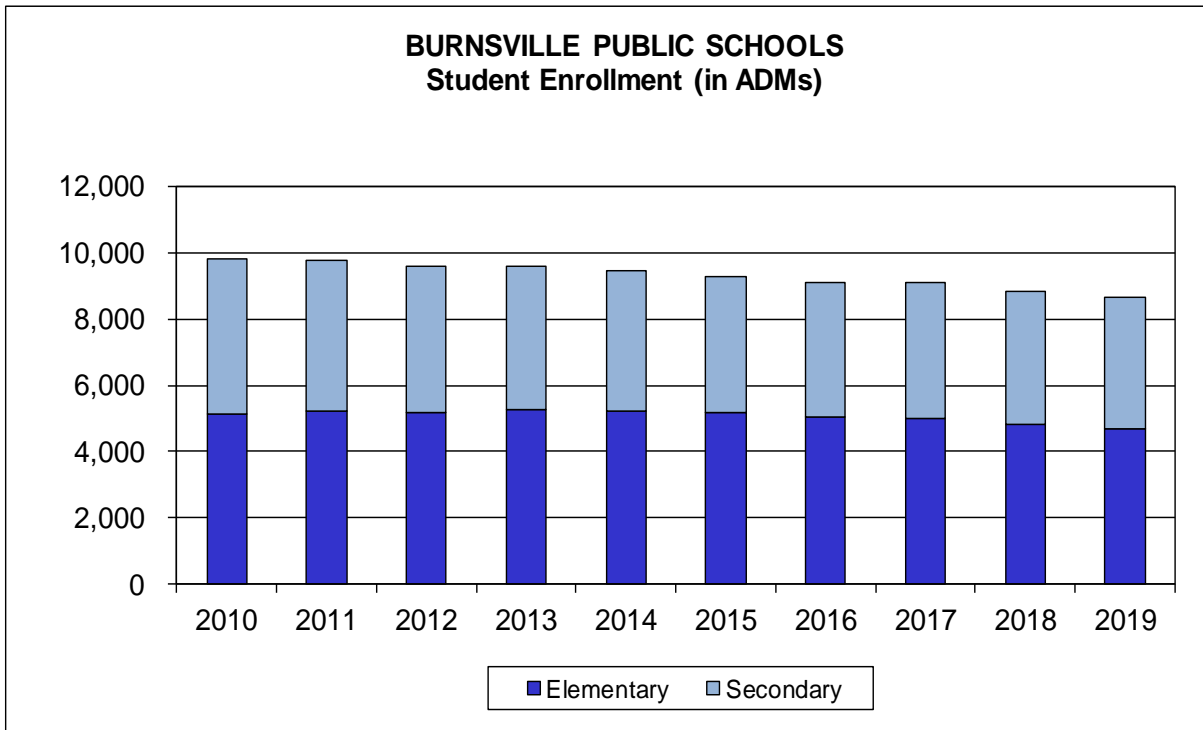
General Fund

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

ENROLLMENT

Enrollment is a critical factor in determining revenue with approximately 70% of General Fund revenue being determined by enrollment. Like many Minnesota school districts, the District has been facing declining enrollment. During the last five years, the District has averaged a 1.70% decrease in students per year. From 2018 to 2019 the decrease was 1.90%. Enrollment per grade level continued to see a decrease. The following chart reflects that the number of students has decreased over the last 10 years.

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



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended		Change	
	June 30,		Increase	Percent
	2019	2018	(Decrease)	Change
Local Sources:				
Property Taxes	\$ 30,501,788	\$ 26,115,688	\$ 4,386,100	16.8 %
Earnings on Investments	715,087	124,827	590,260	472.9
Other	2,083,944	2,599,204	(515,260)	(19.8)
State Sources	94,084,001	92,932,943	1,151,058	1.2
Federal Sources	4,154,299	4,008,431	145,868	3.6
Total General Fund Revenue	<u>\$ 131,539,119</u>	<u>\$ 125,781,093</u>	<u>\$ 5,758,026</u>	4.6

General Fund revenue increased by \$5,758,026, or 4.6%, from the previous year.

Property taxes increased \$4,386,100. This increase is mainly a result of an increase in Referenda dollars associated with the community support in the November 2017 renewal and increase of levy referendum.

State Sources increased by \$1,151,058. State increased overall after consideration of the following factors. The increase in the general education formula was offset by the decline in enrollment. The District served a larger number of students within our school within a school model at our middle school level and in our extended time services resulting in an \$800,000 increase in aid allocated to the restricted ALC fund balance. Special education revenue received increased over the prior year by nearly \$673,958.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources increased by \$145,868, largely due to the decrease in federal Title II revenue received in fiscal year 2019.

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended		Change	
	2019	2018	Increase (Decrease)	Percent Change
Salaries	\$ 75,009,494	\$ 74,097,361	\$ 912,133	1.2 %
Employee Benefits	29,783,336	29,360,147	423,189	1.4
Purchased Services	18,286,055	17,854,686	431,369	2.4
Supplies and Materials	3,212,980	3,636,499	(423,519)	(11.6)
Capital Expenditures	4,643,582	3,796,740	846,842	22.3
Debt Service	444,507	686,854	(242,347)	(35.3)
Other Expenditures	696,334	691,249	5,085	0.7
Total General Fund Expenditures	<u>\$ 132,076,288</u>	<u>\$ 130,123,536</u>	<u>\$ 1,952,752</u>	1.5

Total General Fund expenditures increased \$1,952,752 or 1.5% from the previous year. The increase can be attributed mostly to personnel and employee benefits as well as an increase in capital expenditures.

Salaries expense also increased mainly as a result of factors including longevity, education, pay rates, other items included in bargaining agreements, increases in TRA employer contributions, and the rising health insurance premiums. The net increase of the employee benefits reflects the increased healthcare costs to the District. The District continues to look at various strategies to minimize the impact of rising health insurance premiums through self- insurance, wellness initiatives, and employee education.

Purchased Services and Supplies and Materials consist of expenditures for fees for service, postage, utilities, diesel and gasoline, property insurance, maintenance repairs, leases, travel, telephone, tuition, transportation, instructional supplies and textbooks.

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

General Fund Budgetary Highlights

After initial approval of the budget, the District revised the budget based on changes in unbudgeted costs or revenue changes. While the District anticipated, in its final budget, that the net change in fund balance would be a decrease of \$2,374,387, total fund balance decreased by \$530,805, resulting in a fund balance of \$15,284,399 at June 30, 2019.

Revenues were higher than budgeted by \$948,679 and expenditures were less than budgeted by \$888,539. We were conservative with revenues given the decline in enrollment. We were successful in serving a greater number of our students within the School within a School model at the middle level. This assisted in realizing a higher revenue. Where possible expenditures were curtailed in our effort to reduce costs. Budget for salaries were not adjusted as tightly as could have been largely due to the change in financial systems. A more conservative approach was taken for the expenditure budget related to salaries and benefits.

Food Service Fund

The Food Service Fund revenue for 2018-19 totaled \$5,712,325 and expenditures were \$5,934,489. The June 30, 2019 fund balance is \$1,014,178, a decrease of \$222,164 from fiscal year 2018. Actual revenues were \$316,857 lower than budget mainly due to a decrease in total meals served overall. Actual expenditures were \$367,984 lower than budget mainly due to capital outlay originally budgeted but not used. These variances resulted in spend down in fund balance being \$51,127 less than budgeted.

Community Service Fund

The Community Service Fund revenue for 2018-19 totaled \$7,246,347 and expenditures were \$7,334,613. The June 30, 2019 fund balance is \$319,842, a decrease of \$88,266 from fiscal year 2017-2018. Our community continues to experience an increase in desired services with a lesser ability to afford these services. In our efforts to serve all our community, we have experienced greater salary and benefit costs that outpace the revenue generated but have modified current programming to adjust. This will continue to be a priority to maintain a fund balance for continued services to our community.

Capital Projects-Building Construction Fund

The Capital Projects-Building Construction Fund revenue for 2018-19 totaled \$60,454 and expenditures were \$1,014,037. The June 30, 2019 fund balance is \$2,800,813, a decrease of \$953,583 from fiscal year 2018. The decrease in fund balance is due to bond proceeds from the 2015A School Building Bonds being partially spent down as the building projects are completed for Vision One91. Given the volume of decisions currently in process related to facilities and their uses, spend down of these funds are on hold to determine exact needs as related to the original 2015A School Building Bond purposes.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, operating capital, or for initial or refunding bonds. The Debt Service Fund revenue and other financing sources for 2018-19 totaled \$11,407,154, a decrease of \$259,152 from fiscal year 2018 due a reduction in earnings on investments. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds, including refunding bonds issued from 2004 through 2016.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2019, the District had invested over \$299 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table A-7). (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was just under \$11.0 million.

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

	2019	2018	Percent Change
Land	\$ 3,119,968	\$ 3,119,968	-
Construction in Progress	323,004	1,382,771	(76.6)
Land Improvements	18,734,294	18,381,258	1.9
Buildings and Improvements	268,222,752	265,609,149	1.0
Equipment	8,302,874	8,079,368	2.8
Less: Accumulated Depreciation	(151,585,925)	(140,622,006)	7.8
Total Capital Assets Net of Depreciation	<u>\$ 147,116,967</u>	<u>\$ 155,950,508</u>	(5.7)

Long-Term Liabilities

At year-end, the District had \$144,981,258 in general obligation bonds and obligations under capital lease payable outstanding as shown in Note 4 to the financial statements. The District also had an estimated net \$11,785,822 in postemployment severance and health benefits payable at June 30, 2019 and \$82,375,091 in net pension liability. Total long-term liabilities at June 30, 2019 decreased 16.1% as compared to June 30, 2018.

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

	2019	2018	Percent Change
General Obligation Bonds	\$ 138,355,000	\$ 144,690,000	(4.4)%
Net Bond Premium and Discount	5,741,605	6,149,845	(6.6)
Obligations Under Capital Leases	884,653	1,270,148	(30.4)
Net Pension Liability	82,375,091	231,312,866	(64.4)
Severance Benefits Payable	1,060,170	1,347,163	(21.3)
Other Postemployment Benefits	9,939,879	9,709,574	2.4
Compensated Absences Payable	785,773	635,289	23.7
Total Long-Term Liabilities	<u>\$ 239,142,171</u>	<u>\$ 395,114,885</u>	(39.5)
Long-Term Liabilities:			
Due Within One Year	\$ 8,413,406	\$ 7,509,635	12.0 %
Due in More Than One Year	230,728,765	387,605,250	(40.5)
Total	<u>\$ 239,142,171</u>	<u>\$ 395,114,885</u>	(39.5)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019**

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

The basic revenue formula allowance increased to \$6,312 in fiscal 2019. The Legislature approved an increase in the General Education formula much needed to keep pace with inflationary expenditures. The funding formula has been below the current annual rate of inflation for the last 20 years. Accordingly, the District continues to utilize sophisticated enrollment and financial planning tools, along with detailed and conservative budgeting and budget monitoring processes. The District will continue to seek all available sources of funding, respond to enrollment decreases, balance revenue to expenditures, and maintain systems that ensure financial stability.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	Governmental Activities	
	2019	2018
ASSETS		
Cash and Investments	\$ 70,810,924	\$ 73,990,940
Receivables:		
Property Taxes	23,654,161	23,285,799
Other Governments	10,152,984	9,467,081
Other	464,221	309,118
Prepaid Items	858,212	375,882
Inventories	125,257	189,270
Capital Assets:		
Land and Construction in Progress	3,442,972	4,502,739
Other Capital Assets, Net of Depreciation	143,673,995	151,447,769
Total Assets	253,182,726	263,568,598
DEFERRED OUTFLOWS OF RESOURCES		
Losses on Debt Refunding	342,877	378,655
Deferred Outflows - Pensions	94,164,411	127,481,549
Deferred Outflows - Other Postemployment Benefits	1,137,017	612,017
Total Deferred Outflows	95,644,305	128,472,221
LIABILITIES		
Salaries Payable	11,814,026	12,533,875
Accounts and Contracts Payable	7,774,694	6,902,927
Accrued Interest	2,695	1,989,791
Due to Other Governmental Units	370,974	207,716
Unearned Revenue	404,404	435,487
Long-Term Liabilities:		
Net Pension Liability	82,375,091	231,312,866
Other Postemployment Benefits Liability	9,939,879	9,709,574
Other Long-Term Liabilities Due Within One Year	8,413,406	7,509,635
Other Long-Term Liabilities Due in More Than One Year	138,413,795	146,582,810
Total Liabilities	259,508,964	417,184,681
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	40,268,973	38,736,171
Gains on Debt Refunding	39,550	44,765
Deferred Inflows - Pensions	126,919,057	40,872,800
Total Deferred Inflows of Resources	167,227,580	79,653,736
NET POSITION		
Net Investment in Capital Assets	17,556,925	21,465,486
Restricted for:		
General Fund Operating Capital Purposes	2,995,868	2,701,480
General Fund State-Mandated Reserves	2,851,870	1,456,927
Food Service	1,014,178	1,236,342
Community Service	329,130	426,795
Capital Projects - Building Construction	22,231	-
Unrestricted	(102,679,715)	(132,084,628)
Total Net Position	\$ (77,909,513)	\$ (104,797,598)

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

Functions	2019				2018	2018
	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Total Governmental Activities
GOVERNMENTAL ACTIVITIES						
Administration	\$ 4,498,702	\$ 190,346	\$ (126,779)	\$ 42,353	\$ (4,392,782)	\$ (6,591,859)
District Support Services	3,580,259	5,225	14,755	-	(3,560,279)	(5,411,599)
Regular Instruction	46,871,276	560,837	2,773,865	985,621	(42,550,953)	(77,650,805)
Vocational Education Instruction	1,425,163	490	(78,249)	-	(1,502,922)	(2,722,592)
Special Education Instruction	17,808,445	384,019	17,111,303	-	(313,123)	(14,121,051)
Instructional Support Services	11,229,401	534	1,119,941	2,430	(10,106,496)	(13,638,155)
Pupil Support Services	10,957,678	87,135	461,497	-	(10,409,046)	(12,654,563)
Sites and Buildings	11,424,974	307,817	24,161	434,405	(10,658,591)	(9,487,848)
Fiscal and Other Fixed Cost Programs	336,761	-	-	-	(336,761)	(313,683)
Food Service	5,940,220	1,578,052	4,074,773	-	(287,395)	(179,930)
Community Service	6,684,160	3,630,543	1,764,120	-	(1,289,497)	(2,506,049)
Interest and Fiscal Charges on Long-Term Liabilities	4,401,719	-	1,304	-	(4,400,415)	(5,108,286)
Total School District	<u>\$ 125,158,758</u>	<u>\$ 6,744,998</u>	<u>\$ 27,140,691</u>	<u>\$ 1,464,809</u>	(89,808,260)	(150,386,420)
GENERAL REVENUES						
Property Taxes Levied for:						
General Purposes					30,350,044	26,224,210
Community Service					1,403,837	1,554,844
Debt Service					10,401,754	10,476,105
State Aid Not Restricted to Specific Purposes					72,209,515	72,254,897
Earnings on Investments					1,759,869	1,603,649
Miscellaneous					564,962	802,893
Insurance Recovery					6,364	40,916
Total General Revenues					<u>116,696,345</u>	<u>112,957,514</u>
CHANGE IN NET POSITION					26,888,085	(37,428,906)
Net Position - Beginning					(104,797,598)	(67,368,692)
NET POSITION - ENDING					<u>\$ (77,909,513)</u>	<u>\$ (104,797,598)</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2019	2018
ASSETS							
Cash and Investments	\$ 28,906,674	\$ 1,132,170	\$ 1,508,690	\$ 2,801,506	\$ 6,562,500	\$ 40,911,540	\$ 44,424,893
Receivables:							
Current Property Taxes	16,150,209	-	817,909	-	6,238,941	23,207,059	22,731,998
Delinquent Property Taxes	312,349	-	15,579	-	119,174	447,102	553,801
Accounts and Interest Receivable	251,735	96,484	22,769	-	-	370,988	154,933
Due from Other Minnesota School Districts	86,020	-	-	-	-	86,020	81,091
Due from Minnesota Department of Education	8,413,915	5,540	135,500	-	65,839	8,620,794	8,272,186
Due from Federal through Minnesota Department of Education	1,271,035	140,002	14,769	-	-	1,425,806	1,101,525
Due from Other Governmental Units	20,364	-	-	-	-	20,364	12,279
Due from Other Funds	-	-	-	-	-	-	836,025
Inventory	-	125,257	-	-	-	125,257	189,270
Prepays	469,392	-	1,348	-	2,325,779	2,796,519	375,882
Total Assets	\$ 55,881,693	\$ 1,499,453	\$ 2,516,564	\$ 2,801,506	\$ 15,312,233	\$ 78,011,449	\$ 78,733,883
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE							
Liabilities:							
Salaries and Compensated Absences Payable	\$ 4,678,544	\$ 180,010	\$ 158,649	\$ -	\$ -	\$ 5,017,203	\$ 6,198,104
Payroll Deductions and Employer Contributions Payable	6,477,345	170,667	148,811	-	-	6,796,823	6,335,771
Accounts and Contracts Payable	1,679,923	37,567	64,196	693	-	1,782,379	1,953,208
Due to Other Governmental Units	370,930	-	44	-	-	370,974	207,716
Due to Other Funds	259,545	-	-	-	-	259,545	-
Unearned Revenue	681	97,031	271,913	-	-	369,625	435,487
Total Liabilities	13,466,968	485,275	643,613	693	-	14,596,549	15,130,286
Deferred Inflows of Resources:							
Unavailable Revenue - Property Taxes Levied for Subsequent Year	26,949,893	-	1,543,821	-	11,775,259	40,268,973	38,736,171
Unavailable Revenue - Delinquent Property Taxes	180,433	-	9,288	-	72,003	261,724	491,386
Total Deferred Inflows of Resources	27,130,326	-	1,553,109	-	11,847,262	40,530,697	39,227,557
Fund Balance:							
Nonspendable:							
Inventory	-	125,257	-	-	-	125,257	189,270
Prepays	469,392	-	1,348	-	2,325,779	2,796,519	375,882
Restricted for:							
Capital Projects Levy	289,900	-	-	-	-	289,900	342,560
Operating Capital	2,995,868	-	-	-	-	2,995,868	2,701,480
Early Childhood and Family Education Area Learning Center	2,561,970	-	-	-	-	2,561,970	1,114,367
School Readiness	-	-	318,494	-	-	318,494	351,628
Long Term Facilities Maintenance	-	-	-	296,436	-	296,436	510,737
Restricted for Other Purposes	-	888,921	-	2,504,377	1,139,192	4,532,490	7,452,721
Committed for:							
Program Carryover - Noncapital	800,655	-	-	-	-	800,655	748,055
Program Carryover - Facilities Rental	356,530	-	-	-	-	356,530	243,297
Pro Pay Program	393,009	-	-	-	-	393,009	266,452
Unassigned	7,417,075	-	-	-	-	7,417,075	10,024,458
Total Fund Balance	15,284,399	1,014,178	319,842	2,800,813	3,464,971	22,884,203	24,376,040
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 55,881,693	\$ 1,499,453	\$ 2,516,564	\$ 2,801,506	\$ 15,312,233	\$ 78,011,449	\$ 78,733,883

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	2019	2018
Total Fund Balance for Governmental Funds	\$ 22,884,203	\$ 24,376,040
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	3,119,968	3,119,968
Construction in Progress	323,004	1,382,771
Land Improvements, Net of Accumulated Depreciation	6,170,058	7,611,286
Buildings and Improvements, Net of Accumulated Depreciation	135,523,259	141,845,164
Equipment, Net of Accumulated Depreciation	1,980,678	1,991,319
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as unavailable revenue in the funds.		
	261,724	491,386
When a bond defeasance occurs the difference between the amount paid to the refunded bond escrow and the principal of the defeased debt is expensed in the governmental funds. These expenditures are capitalized on the statement of net position as deferred charges.		
	342,877	378,655
The District's OPEB liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:		
Other Postemployment Benefits Liability	(9,939,879)	(9,709,574)
Deferred Outflows of Resources - Other Postemployment Benefits	1,137,017	612,017
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditures when due.		
	(2,695)	(1,989,791)
Prepaid interest on long-term debt is booked for the full amount of the additional payment made before its due in the governmental funds, but only the portion related to future periods are prepaid on the Statement of Net Position.		
	(1,938,307)	-
The District's Net Pension Liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:		
Net Pension Liability	(82,375,091)	(231,312,866)
Deferred Inflows of Resources - Pensions	(126,919,057)	(40,872,800)
Deferred Outflows of Resources - Pensions	94,164,411	127,481,549
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long term - are reported in the statement of net position. Balances at year-end are:		
Bonds Payable	(138,355,000)	(144,690,000)
Unamortized Premiums	(5,741,605)	(6,149,845)
Unamortized Gains on Debt Refunding	(39,550)	(44,765)
Certificates of Participation Payable	(884,653)	(1,270,148)
Compensated Absences Payable	(785,773)	(635,289)
Internal service funds are used by management to charge the costs of health and dental insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position at year-end is:		
	23,164,898	22,587,325
Total Net Position of Governmental Activities	\$ (77,909,513)	\$ (104,797,598)

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	Major Funds					Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2019	2018
REVENUES							
Local Sources:							
Property Taxes	\$ 30,501,788	\$ -	\$ 1,413,236	\$ -	\$ 10,470,273	\$ 42,385,297	\$ 38,097,535
Earnings and Investments	715,087	20,013	18,990	60,454	97,432	911,976	653,809
Other	2,083,944	1,606,824	4,038,813	-	190,336	7,919,917	8,609,002
State Sources	94,084,001	301,244	1,728,066	-	649,113	96,762,424	95,558,484
Federal Sources	4,154,299	3,784,244	47,242	-	-	7,985,785	7,806,378
Total Revenues	<u>131,539,119</u>	<u>5,712,325</u>	<u>7,246,347</u>	<u>60,454</u>	<u>11,407,154</u>	<u>155,965,399</u>	<u>150,725,208</u>
EXPENDITURES							
Current:							
Administration	5,774,945	-	-	-	-	5,774,945	5,680,528
District Support Services	3,396,407	-	-	-	-	3,396,407	5,027,862
Elementary and Secondary Regular Instruction	55,816,055	-	-	-	-	55,816,055	55,398,654
Vocational Education Instruction	2,036,313	-	-	-	-	2,036,313	2,150,295
Special Education Instruction	25,398,748	-	-	-	-	25,398,748	24,767,930
Instructional Support Services	12,205,567	-	-	-	-	12,205,567	10,888,211
Pupil Support Services	11,884,787	-	-	-	-	11,884,787	11,877,743
Sites and Buildings	10,138,616	-	-	-	-	10,138,616	9,535,036
Fiscal and Other Fixed Cost Programs	336,761	-	-	-	-	336,761	313,683
Food Service	-	5,902,901	-	-	-	5,902,901	5,829,895
Community Service	-	-	7,324,705	-	-	7,324,705	7,443,701
Capital Outlay	4,643,582	31,588	9,908	1,014,037	-	5,699,115	6,718,409
Debt Service:							
Principal	385,495	-	-	-	6,335,000	6,720,495	6,037,595
Interest and Fiscal Charges	59,012	-	-	-	4,769,173	4,828,185	6,444,307
Total Expenditures	<u>132,076,288</u>	<u>5,934,489</u>	<u>7,334,613</u>	<u>1,014,037</u>	<u>11,104,173</u>	<u>157,463,600</u>	<u>158,113,849</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(537,169)	(222,164)	(88,266)	(953,583)	302,981	(1,498,201)	(7,388,641)
OTHER FINANCING SOURCES (USES)							
Insurance Recovery	6,364	-	-	-	-	6,364	40,916
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	(29,330,000)
Total Other Financing Sources (Uses)	<u>6,364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,364</u>	<u>(29,289,084)</u>
NET CHANGE IN FUND BALANCE	(530,805)	(222,164)	(88,266)	(953,583)	302,981	(1,491,837)	(36,677,725)
FUND BALANCES							
Beginning of Year	15,815,204	1,236,342	408,108	3,754,396	3,161,990	24,376,040	61,053,765
End of Year	<u>\$ 15,284,399</u>	<u>\$ 1,014,178</u>	<u>\$ 319,842</u>	<u>\$ 2,800,813</u>	<u>\$ 3,464,971</u>	<u>\$ 22,884,203</u>	<u>\$ 24,376,040</u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019	2018
Net Change in Fund Balance - Total Governmental Funds	\$ (1,491,837)	\$ (36,677,725)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlays exceeded depreciation in the current period is:		
Capital Outlays	2,291,117	4,486,613
Loss on Disposal of Capital Assets	(82,447)	-
Depreciation Expense	(11,042,211)	(9,480,909)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are unearned in the governmental funds.	(229,662)	157,624
Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net position.		
Change in Accrued Interest - Capital Leases	931	6,964
Principal Payments - Capital Leases	385,495	601,457
Pension expenses in the governmental funds are measured by current year employer contributions. Pension expenditures on the statement of activities are measured by the change in the net pension liability and the related deferred inflows and outflows of resources.	29,574,380	(32,588,477)
In the statement of activities, certain operating expenses - compensated absences - are measured by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).	(150,484)	35,019
Payments to the District's OPEB liability are recognized as expenditures at the fund level while the change in the OPEB obligation and the related deferred inflows and outflows of resources are recognized in the statement of net position.	294,695	(310,743)
The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:		
Payment to Refunded Bond Escrow Agent	-	29,330,000
Repayment of Bond Principal	6,335,000	5,445,000
Change in Accrued Interest and Prepaid Interest - General Obligation Bonds	47,858	953,709
Amortization of Bond Premium	408,240	414,822
Amortization of Deferred Charges on Refunding Bonds	(30,563)	(49,261)
Internal service funds are used by the District to charge the costs of employee health and dental benefits to individual funds. The net revenue of the internal service funds is reported with governmental activities.	577,573	247,001
Total	\$ 26,888,085	\$ (37,428,906)

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 29,598,368	\$ 30,466,716	\$ 30,501,788	\$ 35,072
Earnings and Investments	90,000	90,000	715,087	625,087
Other	3,247,738	2,997,738	2,083,944	(913,794)
State Sources	90,021,101	92,519,245	94,084,001	1,564,756
Federal Sources	4,165,250	4,516,741	4,154,299	(362,442)
Total Revenues	<u>127,122,457</u>	<u>130,590,440</u>	<u>131,539,119</u>	<u>948,679</u>
EXPENDITURES				
Current:				
Administration	5,878,148	5,870,185	5,774,945	(95,240)
District Support Services	4,760,763	4,718,597	3,396,407	(1,322,190)
Elementary and Secondary Regular Instruction	56,205,999	56,609,825	55,816,055	(793,770)
Vocational Education Instruction	1,829,366	2,043,710	2,036,313	(7,397)
Special Education Instruction	24,921,575	25,550,411	25,398,748	(151,663)
Instructional Support Services	9,433,634	11,869,482	12,205,567	336,085
Pupil Support Services	11,507,179	11,497,967	11,884,787	386,820
Sites and Buildings	10,094,299	10,114,598	10,138,616	24,018
Fiscal and Other Fixed Cost Programs	427,500	427,500	336,761	(90,739)
Capital Outlay	3,256,970	3,818,044	4,643,582	825,538
Debt Service:				
Principal	385,495	385,495	385,495	-
Interest and Fiscal Charges	59,013	59,013	59,012	(1)
Total Expenditures	<u>128,759,941</u>	<u>132,964,827</u>	<u>132,076,288</u>	<u>(888,539)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,637,484)	(2,374,387)	(537,169)	1,837,218
OTHER FINANCING SOURCES				
Insurance Recovery	-	-	6,364	6,364
NET CHANGE IN FUND BALANCE	<u>\$ (1,637,484)</u>	<u>\$ (2,374,387)</u>	<u>(530,805)</u>	<u>\$ 1,843,582</u>
FUND BALANCE				
Beginning of Year			15,815,204	
End of Year			<u>\$ 15,284,399</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Earnings and Investments	\$ 10,000	\$ 10,000	\$ 20,013	\$ 10,013
Other - Primarily Meal Sales	1,828,218	1,828,218	1,606,824	(221,394)
State Sources	298,993	303,440	301,244	(2,196)
Federal Sources	3,773,491	3,887,524	3,784,244	(103,280)
Total Revenues	<u>5,910,702</u>	<u>6,029,182</u>	<u>5,712,325</u>	<u>(316,857)</u>
EXPENDITURES				
Current:				
Food Service	5,781,537	5,966,473	5,902,901	(63,572)
Capital Outlay	336,000	336,000	31,588	(304,412)
Total Expenditures	<u>6,117,537</u>	<u>6,302,473</u>	<u>5,934,489</u>	<u>(367,984)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (206,835)</u>	<u>\$ (273,291)</u>	(222,164)	<u>\$ 51,127</u>
FUND BALANCE				
Beginning of Year			<u>1,236,342</u>	
End of Year			<u>\$ 1,014,178</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 1,411,983	\$ 1,411,983	\$ 1,413,236	\$ 1,253
Earnings and Investments	5,000	5,000	18,990	13,990
Other - Primarily Meal Sales	3,613,250	3,581,250	4,038,813	457,563
State Sources	1,782,430	1,789,230	1,728,066	(61,164)
Federal Sources	30,000	47,550	47,242	(308)
Total Revenues	<u>6,842,663</u>	<u>6,835,013</u>	<u>7,246,347</u>	<u>411,334</u>
EXPENDITURES				
Current:				
Community Service	6,974,822	6,877,477	7,324,705	447,228
Capital Outlay	54,500	54,500	9,908	(44,592)
Total Expenditures	<u>7,029,322</u>	<u>6,931,977</u>	<u>7,334,613</u>	<u>402,636</u>
NET CHANGE IN FUND BALANCE	<u>\$ (186,659)</u>	<u>\$ (96,964)</u>	(88,266)	<u>\$ 8,698</u>
FUND BALANCE				
Beginning of Year			<u>408,108</u>	
End of Year			<u>\$ 319,842</u>	

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF NET POSITION
PROPRIETARY FUND
INTERNAL SERVICE FUND
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	Governmental Activities - Internal Service Funds	
	2019	2018
ASSETS		
Current Assets:		
Cash and Investments	\$ 29,899,384	\$ 29,566,047
Accounts Receivable	195	13,646
Interest Receivable	93,038	140,539
Due from Other Funds	259,545	668,740
Total Current Assets	30,252,162	30,388,972
LIABILITIES		
Current Liabilities:		
Health and Dental Claims Payable	1,973,810	1,231,594
Due to Plan Participants	4,018,505	3,718,125
Severance Benefits Payable	217,944	153,851
Due to Other Funds	-	1,504,765
Unearned Revenues	34,779	-
Total Current Liabilities	6,245,038	6,608,335
Noncurrent Liabilities:		
Severance Benefits Payable	842,226	1,193,312
Total Liabilities	7,087,264	7,801,647
NET POSITION		
Unrestricted	\$ 23,164,898	\$ 22,587,325

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
PROPRIETARY FUND
INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	Governmental Activities - Internal Service Funds	
	2019	2018
OPERATING REVENUES		
Charges for Services	\$ 22,226,007	\$ 21,255,474
Other	484,642	218,960
Total Operating Revenues	22,710,649	21,474,434
OPERATING EXPENSES		
Health Insurance Claim Payments	20,668,436	20,249,419
Dental Insurance Claim Payments	888,993	929,348
Severance Payments	248,761	347,703
OPEB Payments	1,174,779	650,803
Total Operating Expenses	22,980,969	22,177,273
OPERATING LOSS	(270,320)	(702,839)
NONOPERATING INCOME		
Earnings on Investments	847,893	949,840
CHANGE IN NET POSITION	577,573	247,001
Net Position - Beginning	22,587,325	22,340,324
NET POSITION - ENDING	\$ 23,164,898	\$ 22,587,325

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	Governmental Activities - Internal Service Funds	
	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Interfund Services Provided	\$ 23,168,074	\$ 21,236,002
Payments for Health and Dental Claims	(20,514,917)	(20,655,836)
Payments to Employee OPEB	(2,679,544)	(38,786)
Payments for Severance Benefits	(535,670)	(644,815)
Net Cash Used by Operating Activities	<u>(562,057)</u>	<u>(103,435)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	<u>895,394</u>	<u>893,372</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	333,337	789,937
Cash and Cash Equivalents - Beginning	<u>29,566,047</u>	<u>28,776,110</u>
CASH AND CASH EQUIVALENTS - ENDING	<u><u>\$ 29,899,384</u></u>	<u><u>\$ 29,566,047</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (270,320)	\$ (702,839)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
(Increase) Decrease in Accounts Receivable	13,451	(8,366)
(Increase) Decrease in Due from Other Funds	409,195	(230,066)
Increase (Decrease) in Claims Payable	742,216	(91,442)
Increase in Due to Plan Participants	300,380	636,180
Decrease in Severance Benefits Payable	(286,993)	(289,440)
Increase (Decrease) in Due to Other Funds	(1,504,765)	582,538
Increase in Unearned Revenues	34,779	-
Total Adjustments	<u>(291,737)</u>	<u>599,404</u>
Net Cash Used by Operating Activities	<u><u>\$ (562,057)</u></u>	<u><u>\$ (103,435)</u></u>
Total Cash and Investments per Statement of Net Position	<u><u>\$ 29,899,384</u></u>	<u><u>\$ 29,566,047</u></u>

See accompanying Notes to Basic Financial Statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019**

	Employee Benefits Trust	Private-Purpose Trust
ASSETS		
Cash and Investments	\$ 98,373	\$ 132,074
LIABILITIES		
Accounts and Contracts Payable	-	-
NET POSITION		
Held In Trust	\$ 98,373	\$ 132,074

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2019**

	Employee Benefits Trust	Private-Purpose Trust
ADDITIONS		
Plan Member Contributions	\$ 879,491	\$ -
Private Donations	-	93,875
Earnings on Investments	7,965	1,427
Total Additions	887,456	95,302
DEDUCTIONS		
Benefits Paid to Plan Members	913,509	-
Scholarships Awarded	-	53,616
Total Deductions	913,509	53,616
CHANGE IN NET POSITION	(26,053)	41,686
Net Position - Beginning of Year	124,426	90,388
NET POSITION - END OF YEAR	\$ 98,373	\$ 132,074

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 191 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

Independent School District No. 191 (the District) is an instrumentality of the state of Minnesota established to function as an educational institution. The elected School Board (Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

GAAP requires that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. There are no other entities for which the District is financially accountable.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside school hours. The School Board does have a fiduciary responsibility in establishing broad policies and ensuring that appropriate financial records are maintained for student activities. However, in accordance with Minnesota State Statutes, the District's School Board has not elected to control or exercise oversight responsibility with respect to the underlying student activities. Accordingly, the student activity accounts are not included in these financial statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation

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

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and GAAP. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

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

Description of Funds

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

Major Governmental Funds

General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities equipment purchases, health and safety projects, and disabled accessibility projects.

Food Service Special Revenue Fund

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

Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-5 extended day programs or other similar services. Revenue is generated by program fees paid by participants.

Capital Projects Fund

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

Debt Service Fund

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Funds

The District maintains Private-Purpose and Employee Benefit Trust Funds which are used to account for money held by the District in the capacity of trustee or custodian, where both the principal and interest can be spent.

E. Budgeting

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

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgeting (Continued)

Budgeted amounts include mid-year budget amendments as follows:

	Original Budget	Amendments	Amended Budget
<u>Revenues</u>			
General Fund	\$ 127,122,457	\$ 3,467,983	\$ 130,590,440
Special Revenue Funds:			
Food Service Fund	5,910,702	118,480	6,029,182
Community Service Fund	6,842,663	(7,650)	6,835,013
Capital Projects Fund	10,000	-	10,000
Debt Service Fund	10,673,007	-	10,673,007
<u>Expenditures</u>			
General Fund	\$ 128,759,941	\$ 4,204,886	\$ 132,964,827
Special Revenue Funds:			
Food Service Fund	6,117,537	184,936	6,302,473
Community Service Fund	7,029,322	(97,345)	6,931,977
Capital Projects Fund	2,132,658	(132,658)	2,000,000
Debt Service Fund	11,101,798	-	11,101,798

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

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

F. Cash and Investments

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments (Continued)

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

G. Receivables

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

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

J. Property Taxes

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

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General and Special Revenue Funds is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Taxes (Continued)

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's 2000 Pay 2001 operating referendum levy (frozen at \$3,269,341) advance recognized as revenue in fiscal 2019 with no corresponding state aid adjustment. Certain other portions of the District's 2018 pay 2019 levy, normally revenue for the 2019-20 fiscal year, are also advance recognized as June 30, 2019, as required by state statute to match revenue with the same fiscal year as the related expenditures.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2019, are included in the Property Taxes Levied for Subsequent Year account to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

K. Capital Assets

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

Capital assets are recorded in the Government-wide financial statement, but are not reported in the Fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

Capital assets not being depreciated include land and construction in process.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources

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

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

M. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Compensated Absences

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

O. Severance Benefits

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

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

P. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net positions of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. Fund Balance

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Balance (Continued)

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

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

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

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

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end minimum unassigned fund balance of 8% of the annual budget for fiscal year 2019.

R. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases insurance coverage for such risks from various providers.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

S. Net Position

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

T. Comparative Data

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 2 DEPOSITS AND INVESTMENTS

A. Deposits

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

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

The carrying value and bank balance of the District's deposits in banks at June 30, 2019 are both \$16,660,304 and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes. At June 30, 2019, the District's petty cash fund totaled \$3,950.

B. Investments

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

At June 30, 2019, the District’s investment balances were as follows:

	Fair Value
Negotiable Certificates of Deposit With Maturity at Purchase of Greater Than One Year	\$ 498,059
Municipal Bonds	3,873,257
Vanguard Total Bond Market ETF	357,616
Vanguard Total Stock Market ETF	3,725,234
Total Investments at Fair Value	8,454,166
	Amortized Cost
Money Markets	34,172
MN Trust Investment Shares	8,692,256
MN Trust Term Series	10,500,000
MN Trust Limited Term Duration Series	6,972,020
MSDLAF+	19,724,503
Total Investments at Amortized Cost	45,922,951
Total District Investments	\$ 54,377,117

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JUNE 30, 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District’s investment policies do not limit the maturities of investments; however, when purchasing investments the District considers such things as interest rates and cash flow needs.

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

Type	Total	Maturity Duration in Years			No Maturities	Rating
		Less Than 1	1 to 5	More Than 5		
MSDLAF+	\$ 19,724,503	\$ -	\$ -	\$ -	\$ 19,724,503	AAAm
MN Trust Term Series	10,500,000	10,500,000	-	-	-	AAAm
MN Trust Investment Shares	8,692,256	-	-	-	8,692,256	AAAm
MN Trust Limited Term Duration	6,972,020	6,972,020	-	-	-	NR
Municipal Bonds	3,873,257	1,718,746	2,154,511	-	-	AA- to AA+
Negotiable CDs	498,059	-	498,059	-	-	NR
Money Market Funds	34,172	-	-	-	34,172	AAAm
Vanguard Total Bond Market ETF	357,616	-	-	-	357,616	NR
Vanguard Total Stock Market ETF	3,725,234	-	-	-	3,725,234	NR
Total	\$ 54,377,117	\$ 19,190,766	\$ 2,652,570	\$ -	\$ 32,533,781	

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

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer, excluding U.S. guaranteed investments, investment pools, and mutual funds. The Districts investment policies do not address concentration risk. At June 30, 2019, the District did not have any single investments comprising 5% or more of total investments.

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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

Cash and Investments - Statement of Net Position	\$ 70,810,924
Cash and Investments - Statement of Fiduciary Net Position	230,447
Total Cash and Investments	\$ 71,041,371

C. Fair Value Measurements

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

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

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

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

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

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

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INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements (Continued)

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

Investment	Level 1	Level 2	Level 3	Total
Municipal Bonds	\$ -	\$ 3,873,257	\$ -	\$ 3,873,257
Negotiable Certificates of Deposit	-	498,059	-	498,059
Vanguard Total Bond Market ETF	-	357,616	-	357,616
Vanguard Total Stock Market ETF	-	3,725,234	-	3,725,234
Total	<u>\$ -</u>	<u>\$ 8,454,166</u>	<u>\$ -</u>	<u>8,454,166</u>
Investments Measured at Amortized Cost				45,922,951
Total				<u>\$ 54,377,117</u>

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

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 3,119,968	\$ -	\$ -	\$ 3,119,968
Construction in Progress	1,382,771	506,872	(1,566,639)	323,004
Total Capital Assets, Not Being Depreciated	<u>4,502,739</u>	<u>506,872</u>	<u>(1,566,639)</u>	<u>3,442,972</u>
Capital Assets, Being Depreciated:				
Land Improvements	18,381,258	372,447	(19,411)	18,734,294
Buildings and Improvements	265,609,149	2,655,542	(41,939)	268,222,752
Equipment	8,079,368	322,895	(99,389)	8,302,874
Total Capital Assets, Being Depreciated	<u>292,069,775</u>	<u>3,350,884</u>	<u>(160,739)</u>	<u>295,259,920</u>
Accumulated Depreciation for:				
Land Improvements	(10,769,972)	(1,794,264)	-	(12,564,236)
Buildings and Improvements	(123,763,985)	(8,935,508)	-	(132,699,493)
Equipment	(6,088,049)	(312,439)	78,292	(6,322,196)
Total Accumulated Depreciation	<u>(140,622,006)</u>	<u>(11,042,211)</u>	<u>78,292</u>	<u>(151,585,925)</u>
Total Capital Assets, Being Depreciated, Net	<u>151,447,769</u>	<u>(7,691,327)</u>	<u>(82,447)</u>	<u>143,673,995</u>
Governmental Activities Capital Assets, Net	<u>\$ 155,950,508</u>	<u>\$ (7,184,455)</u>	<u>\$ (1,649,086)</u>	<u>\$ 147,116,967</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2019 was charged to the following governmental functions:

Governmental Activities

Administration	\$ 13,251
District Support Services	139,132
Regular Instruction	10,580,647
Vocational Education Instruction	2,208
Special Education Instruction	25,397
Community Education	7,729
Instructional Support	107,109
Pupil Support	5,521
Food Service	78,400
Sites and Buildings	82,817
Total Depreciation Expense, Governmental Activities	<u><u>\$ 11,042,211</u></u>

NOTE 4 LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds outstanding:

Issue Date	Net Interest Rate	Series Number	Original Issue	Maturities	Principal Outstanding	
					Due Within One Year	Total
4/12/2011	2.00% - 4.00%	2011A	\$ 16,575,000	2018-2030	\$ 1,020,000	\$ 14,870,000
12/27/2012	2.00% - 3.00%	2012A	16,910,000	2014-2030	860,000	14,785,000
5/7/2015	2.00% - 4.00%	2015A	64,485,000	2017-2036	1,890,000	62,125,000
3/15/2016	2.00% - 3.00%	2016A	36,715,000	2018-2033	2,095,000	34,235,000
2/1/2017	0.6% - 2.80%	2016B	13,990,000	2017-2029	1,140,000	12,340,000
Total General Obligation Bonds					7,005,000	138,355,000
Bond Premiums					-	5,741,605
Capital Lease Payable					404,689	884,653
Severance Benefits Payable					217,944	1,060,170
Compensated Absences Payable					785,773	785,773
Total					<u><u>\$ 8,413,406</u></u>	<u><u>\$ 146,827,201</u></u>

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

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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

B. Capital Leases

During the fiscal year ended June 30, 2007, the District entered into a capital lease agreement to finance the renovation and improvements to the Diamondhead Education Center valued at \$4,015,000. The lease carries an interest rate of 4.83% and has a final maturity of 2021. The assets acquired through the capital lease are included in buildings as of June 30, 2019. These payments will be made from the District's General Fund.

During the fiscal year ended June 30, 2009, the District entered into a capital lease agreement to finance improvements to the athletic facilities at Burnsville High School. Capital lease proceeds of \$875,000 carry an interest rate of 5.37% with a final maturity of 2024. The assets acquired through the capital lease are included in land improvements as of June 30, 2019. The lease will be repaid through the General Fund.

The assets acquired through capital leases are as follows:

Asset:	
Buildings and Improvements	\$ 5,088,075
Equipment	1,575,111
Less: Accumulated Depreciation	<u>(3,099,952)</u>
Total	<u><u>\$ 3,563,234</u></u>

C. Compensated Absences

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

D. Severance Benefits Payable

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

E. Minimum Debt Payments

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

<u>Year Ending June 30.</u>	General Obligation Bonds Payable		Capital Lease Obligations Payable	
	Principal	Interest	Principal	Interest
2020	\$ 7,005,000	\$ 4,649,660	\$ 404,689	\$ 39,818
2021	7,090,000	4,511,870	245,430	19,667
2022	7,300,000	4,305,893	74,074	11,613
2023	7,555,000	4,056,155	78,105	7,582
2024	7,830,000	3,771,725	82,355	3,332
2025-2029	43,315,000	14,864,800	-	-
2030-2034	40,840,000	7,211,575	-	-
2035-2036	17,420,000	853,612	-	-
Total	<u>\$ 138,355,000</u>	<u>\$ 44,225,290</u>	<u>\$ 884,653</u>	<u>\$ 82,012</u>

F. Changes in Long-Term Liabilities

	June 30, 2018	Additions	Retirements	June 30, 2019
Bonds Payable	\$ 144,690,000	\$ -	\$ 6,335,000	\$ 138,355,000
Bond Premiums	6,149,845	-	408,240	5,741,605
Capital Lease Payable	1,270,148	-	385,495	884,653
Severance Benefits Payable	1,347,163	-	286,993	1,060,170
Compensated Absences Payable	635,289	785,773	635,289	785,773
Total	<u>\$ 154,092,445</u>	<u>\$ 785,773</u>	<u>\$ 8,051,017</u>	<u>\$ 146,827,201</u>

NOTE 5 FUND BALANCES

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

Restricted, Committed, and Assigned fund balances at June 30, 2019 are as follows:

- A. Restricted Capital Projects Levy – This amount represents resources from the capital projects levy to be used for building construction and other projects under Minnesota Statutes.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 FUND BALANCES (CONTINUED)

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS PLANS

At June 30, 2018, the District adopted GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pension*. The District engaged an actuary to determine the District's liability for postemployment healthcare benefits other than pensions.

A. Plan Description

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

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

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

The District plan has 1,344 plan participants. 1,283 of these participants are active, 56 are retirees receiving payments, and the remaining 5 are spouses receiving payments.

B. Funding Policy

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2019**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

C. Actuarial Methods and Assumptions

The District's OPEB liability was measured as of July 1, 2018, and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation as of July 1, 2017.

The total OPEB liability was determined by an actuarial valuation as of July 1, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Discount Rate	3.40%
20-Year Municipal Bond Yield	3.40%
Health Care Trend Rates	6.25% Decreasing to 5.00% Over 5 Years

Mortality rates were based on the RP-2014 White Collar mortality tables (de-trended to 2006) and then projected beyond the valuation date using scale MP-2016.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period of July 1, 2016 to June 30, 2017.

The discount rate used to measure the total OPEB liability was 3.40%. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year Municipal Bond Yield.

Since the most recent GASB Statement No. 45, *Other Postemployment Benefits* valuation, the following changes have been made:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables projected with scale MP-2015 to the RP-2014 White Collar Mortality Tables (de-trended to 2006) and then projected beyond the valuation date using scale MP-2016.
- The discount rate was changed from 3.5 % to 3.4 %.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2019**

NOTE 6 OTHER POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

D. Changes in the OPEB Liability

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

Measurement Date	<u>July 1, 2018</u>
Total OPEB Liability	
Service Cost	\$ 606,199
Interest	338,690
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions	-
Benefit Payments	<u>(714,584)</u>
Net Change in Total OPEB Liability	230,305
Total OPEB Liability - Beginning	<u>9,709,574</u>
Total OPEB Liability - Ending (a)	<u>\$ 9,939,879</u>

E. OPEB Liability Sensitivity

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

	<u>1% Decrease (2.4%)</u>	<u>Discount Rate (3.4%)</u>	<u>1% Increase (4.4%)</u>
Net OPEB Liability	\$ 10,511,865	\$ 9,939,879	\$ 9,385,863

The following presents the OPEB liability of the District, as well as what the District's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower (5.25% decreasing to 4.00% over 5 years) or 1% point higher (7.25% decreasing to 6.00% over 5 years) than the current healthcare cost trend rates:

	<u>Healthcare Cost</u>		
	<u>1% Decrease (5.25% Decreasing to 4.00% over 5 Years)</u>	<u>Current Trend Rates (6.25% Decreasing to 5.00% over 5 Years)</u>	<u>1% Increase (7.25% Decreasing to 6.00% over 5 Years)</u>
Net OPEB Liability	\$ 9,066,108	\$ 9,939,879	\$ 10,954,056

F. OPEB Liability Costs

For the year ended June 30, 2019, the District recognized OPEB expense of \$1,174,779 in the OPEB revocable trust, and a reduction to OPEB expense of \$294,695 when booking the change in the liability and related deferred outflows of resources for the year ended June 30, 2019. At June 30, 2019, the District reported no deferred inflows of resources and \$1,137,017 of deferred outflows of resources resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ending June 30, 2020.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS

Substantially all employees of the District are required by state law to belong to pension plans administered by Teachers' Retirement Association (TRA) or Public Employees' Retirement Association (PERA), all of which are administered on a statewide basis. Disclosures relating to these plans follow:

A. Plan Description

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

1. General Employees Retirement Plan (General Employees Plan)

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

2. Teachers Retirement Fund (TRA)

The Teacher's Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or University of Minnesota System).

B. Benefits Provided

PERA and TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

1. General Employees Plan Benefits

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

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. If the General Employees Plan is at least 90% funded for two consecutive years, benefit recipients are given a 2.5% increase. If the plan has not exceeded 90% funded, or have fallen below 80%, benefit recipients are given a one percent increase. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

2. TRA Benefits

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier 1 Benefits

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

Tier 1 Benefits (Continued)

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

Tier II Benefits

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

C. Contributions

1. General Employees Plan Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2019 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2019, were \$1,513,269. The District's contributions were equal to the required contributions as set by state statute.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for fiscal year 2019 were:

	2019	
	Employee	Employer
Basic	11.00 %	11.71 %
Coordinate	7.50 %	7.71 %

The District's contributions to TRA for the plan's fiscal year ended June 30, 2019, were \$4,651,029. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

1. General Employees Plan Pension Costs

At June 30, 2019, the District reported a liability of \$16,798,103 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million to the fund in 2018. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled \$550,951, for a total net pension liability of \$17,349,054 associated with the District. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017 through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2018, the District's proportionate share was 0.3028% which was a decrease of 0.0045% from its proportionate share measured as of June 30, 2017.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Plan Pension Costs (Continued)

For the year ended June 30, 2019, the District recognized pension expense of \$721,771 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$128,481 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2019, the District reported its proportionate share of GERF's deferred outflows of resources and deferred inflows of resources from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 444,619	\$ 489,928
Changes in Actuarial Assumptions	1,604,645	1,887,446
Net Difference Between Projected and Actual		
Earnings on Plan Investments	-	1,716,500
Changes in Proportion and Differences		
Between District Contributions and		
Proportionate Share of Contributions	429,865	379,244
District Contributions Subsequent to the		
Measurement Date	1,513,269	-
Total	<u>\$ 3,992,398</u>	<u>\$ 4,473,118</u>

A total of \$1,513,269 reported as deferred outflows of resources related to pensions resulting from District contributions to GERF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to GERF pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2020	\$ 558,160
2021	(766,065)
2022	(1,435,478)
2023	(350,606)
2024	-
Thereafter	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs

At June 30, 2019, the District reported a liability of \$65,576,988 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 1.0441% at the end of the measurement period and 1.0605% at the beginning of the period.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 65,576,988
State's Proportionate Share of the Net Pension Liability Associated with the District	6,161,373
Total Net Pension Liability	\$ 71,738,361

For the year ended June 30, 2019, the District recognized negative pension expense of \$24,153,251. It also recognized \$371,555 as a decrease to pension expense and negative grant revenue for the support provided by direct aid.

At June 30, 2019, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 699,457	\$ 1,322,469
Changes in Actuarial Assumptions	84,672,029	111,816,900
Net Difference Between Projected and Actual Earnings on Plan Investments	-	5,085,485
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	149,498	4,221,085
District Contributions Subsequent to the Measurement Date	4,651,029	-
Total	\$ 90,172,013	\$ 122,445,939

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

A total of \$4,651,029 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2020	\$ 5,272,017
2021	2,864,949
2022	(1,293,969)
2023	(25,715,393)
2024	(18,052,559)
Thereafter	-

E. Actuarial Assumptions

The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation	2.50% per Year	2.50% per Year
Salary Growth	11.25% after 1 year of service decreasing to 3.25% per year after 26 years	2.85% for 10 years and 3.25%, thereafter
Investment Rate of Return	7.50%	7.50%

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

Actuarial assumptions used in the PERA June 30, 2018 valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2015. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

TRA pre-retirement mortality rates were based on the RP-2014 white-collar employee table, male rates set back 6 years and female rates set back 5 years. Generational projection uses the MP-2015 scale. Postretirement mortality rates were based on the RP-2014 white-collar annuitant table, male rates set back 3 years, and female rates set back 3 years, with further adjustments of the rates. Generational projection uses the MP-2015 scale. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

TRA assumptions are based on the full experience study dated June 2015 and the study of the economic assumptions presented to the Board in November 2017.

The following changes in actuarial assumptions for General Employees Plan occurred in 2018:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

The following changes in actuarial assumptions for TRA occurred in 2017:

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

- The employer contribution rate is increased each July 1 over the next 5 years, (7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.
- The single discount rate was changed from 5.12% to 7.5%.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	36.00 %	5.10 %
International Stocks	17.00	5.30
Bonds (Fixed Income)	20.00	0.75
Alternative Assets (Private Markets)	25.00	5.90
Cash	2.00	-
Totals	100.00 %	

F. Discount Rate

The discount rate used to measure the PERA General Employees Plan liability in 2018 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate used to measure the TRA pension liability was 7.50%. This is an increase from the discount rate at the prior measurement date of 5.12%. The projection of cash flows used to determine the discount rate assumed that employee contribution will be made at the fiscal year 2018 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

G. Pension Liability Sensitivity

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

Description	1% Decrease	Current Discount Rate	1% Increase in Discount Rate
<u>GERF Discount Rate</u>	6.50%	7.50%	8.50%
District's Proportionate Share of the GERF Net Pension Liability	\$ 30,428,711	\$ 16,798,103	\$ 10,767,159
<u>TRA Discount Rate</u>	6.50%	7.50%	8.50%
District's Proportionate Share of the TRA Net Pension Liability	\$ 104,070,414	\$ 65,576,988	\$ 33,820,165

H. Pension Plan Fiduciary Net Position

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

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

NOTE 8 FLEXIBLE BENEFIT PLANS

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 8 FLEXIBLE BENEFIT PLANS (CONTINUED)

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

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

NOTE 9 DENTAL SELF-INSURANCE PLAN

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

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

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

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

<u>Fiscal Year Ending June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance At Fiscal Year End</u>
2019	\$ 44,173	\$ 888,993	\$ 915,135	\$ 18,031
2018	22,612	929,348	907,787	44,173
2017	51,907	884,792	914,087	22,612

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 10 HEALTH SELF-INSURANCE PLAN

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

Participants in the program make premium payments to the fund based on the component insurance premium which takes into account the aforementioned risk. The excess amount received above current year claims is used to establish a reserve for future claims. The District had pre-funded the self-insurance fund with an initial transfer of \$2,600,000 at June 30, 2010. At June 30, 2019, there is a reserve of \$8,097,402 resulting from fund operations.

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

Premiums received through June 30, 2019 were in excess of claims paid by \$804,654. There is a possibility for loss if claims are in excess of the premiums collected up to the amounts covered by the District for single and family coverage. The District held \$13,836,262 in cash and investments at June 30, 2019, for payment of claims and carryover balances.

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

<u>Fiscal Year Ending June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance At Fiscal Year End</u>
2019	\$ 1,183,185	\$ 20,668,436	\$ 19,900,162	\$ 1,951,459
2018	1,288,516	20,249,419	20,354,750	1,183,185
2017	1,305,061	18,883,685	18,900,230	1,288,516

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 STEWARDSHIP AND ACCOUNTABILITY

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2019.

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue Funds:			
Community Service Fund	\$ 6,931,977	\$ 7,334,613	\$ 402,636
Debt Service Fund	11,101,798	11,104,173	2,375

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

NOTE 12 COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Legal Claims

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

NOTE 13 LEASE REVENUE

In September 2012, the District entered into a lease agreement with Intermediate School District 917 to lease space within the District's Cedar School to I.S.D. 917. The term of the lease extends 10 years, ending on June 30, 2022. Minimum base rent per the lease agreement is \$16,222 per month through June 30, 2015, and the monthly payment increases by \$270 each additional year thereafter. The lease also includes common area maintenance payments to be paid by the lessor at a rate of \$8,021 per month.

REQUIRED SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2019**

Measurement Date	<u>July 1, 2018</u>	<u>July 1, 2017</u>
Total OPEB Liability		
Service Cost	\$ 606,199	\$ 588,543
Interest	338,690	334,217
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	-
Changes of Assumptions	-	-
Benefit Payments	<u>(714,584)</u>	<u>(901,552)</u>
Net Change in Total OPEB Liability	230,305	21,208
Total OPEB Liability - Beginning	<u>9,709,574</u>	<u>9,688,366</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 9,939,879</u></u>	<u><u>\$ 9,709,574</u></u>
Covered-Employee Payroll	\$ 75,383,452	\$ 73,187,817
 District's Total OPEB Liability as a Percentage of Covered-Employee Payroll	 13%	 13%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2018

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

2017

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

2016

- The assumed postretirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

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

2018

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.

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

CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2018 (Continued)

- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 5 years, (7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.
- The single discount rate was changed from 5.12% to 7.5%.

2017

- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The long-term expected rate of return was decreased from 8.0% to 7.5%.
- The single discount rate was changed from 4.66% to 5.12%.

2016

- Postretirement benefit adjustments are now assumed to stay level at 2.0% annually.
- The single discount rate was changed from 8.0% to 4.66%.
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.

SUPPLEMENTARY INFORMATION

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND
BALANCE SHEET
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and Investments	\$ 28,906,674	\$ 29,464,326
Receivables:		
Current Taxes	16,150,209	16,371,774
Delinquent Taxes	312,349	375,744
Accounts and Interest Receivable	251,735	91,180
Due from Other Minnesota School Districts	86,020	29,722
Due from Minnesota Department of Education	8,413,915	8,077,959
Due from Federal Through the Minnesota Department of Education	1,271,035	1,057,047
Due from Other Governmental Units	20,364	11,959
Due from Other Funds	-	836,025
Prepays	469,392	374,535
Total Assets	<u>\$ 55,881,693</u>	<u>\$ 56,690,271</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 4,678,544	\$ 5,829,367
Payroll Deductions and Employer Contributions Payable	6,477,345	6,053,659
Accounts and Contracts Payable	1,679,923	1,560,946
Due to Other Minnesota School Districts	310,625	158,188
Due to Other Governmental Units	60,305	49,528
Due to Other Funds	259,545	-
Unearned Revenue	681	32,386
Total Liabilities	<u>13,466,968</u>	<u>13,684,074</u>
Deferred Inflows:		
Unavailable Revenue - Property Taxes Levied for Subsequent Year	26,949,893	26,858,816
Unavailable Revenue - Delinquent Taxes	180,433	332,177
Total Deferred Inflows of Resources	<u>27,130,326</u>	<u>27,190,993</u>
Fund Balance:		
Nonspendable:		
Prepays	469,392	374,535
Restricted for:		
Capital Projects Levy	289,900	342,560
Operating Capital	2,995,868	2,701,480
Area Learning Center	2,561,970	1,114,367
Committed for:		
Program Carryover - Non Capital	800,655	748,055
Program Carryover - Facilities Rental	356,530	243,297
Pro Pay Program	393,009	266,452
Unassigned	7,417,075	10,024,458
Total Fund Balance	<u>15,284,399</u>	<u>15,815,204</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 55,881,693</u>	<u>\$ 56,690,271</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019		2018	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Property Taxes	\$ 30,466,716	\$ 30,501,788	\$ 35,072	\$ 26,115,688
Earnings and Investments	90,000	715,087	625,087	124,827
Other	2,997,738	2,083,944	(913,794)	2,599,204
State Sources	92,519,245	94,084,001	1,564,756	92,932,943
Federal Sources	4,516,741	4,154,299	(362,442)	4,008,431
Total Revenues	<u>130,590,440</u>	<u>131,539,119</u>	<u>948,679</u>	<u>125,781,093</u>
EXPENDITURES				
Current:				
Administration:				
Salaries	4,072,076	4,089,176	17,100	3,898,387
Employee Benefits	1,423,486	1,392,297	(31,189)	1,412,523
Purchased Services	172,971	100,779	(72,192)	192,035
Supplies and Materials	143,885	129,929	(13,956)	108,516
Capital Expenditures	91,435	50,582	(40,853)	33,383
Other Expenditures	57,767	62,764	4,997	69,067
Total Administration	<u>5,961,620</u>	<u>5,825,527</u>	<u>(136,093)</u>	<u>5,713,911</u>
District Support Services:				
Salaries	2,581,470	1,994,594	(586,876)	2,583,849
Employee Benefits	1,019,919	704,748	(315,171)	1,004,455
Purchased Services	991,746	590,855	(400,891)	1,278,767
Supplies and Materials	113,040	50,521	(62,519)	60,913
Capital Expenditures	126,540	128,563	2,023	117,584
Other Expenditures	12,422	55,689	43,267	99,878
Total District Support Services	<u>4,845,137</u>	<u>3,524,970</u>	<u>(1,320,167)</u>	<u>5,145,446</u>
Elementary and Secondary Regular Instruction:				
Salaries	38,111,474	36,093,705	(2,017,769)	35,905,034
Employee Benefits	15,219,049	15,141,701	(77,348)	14,775,021
Purchased Services	2,191,339	2,950,379	759,040	2,927,778
Supplies and Materials	836,783	1,394,639	557,856	1,539,912
Capital Expenditures	44,771	147,489	102,718	108,933
Other Expenditures	251,180	235,631	(15,549)	250,909
Total Elementary and Secondary Regular Instruction	<u>56,654,596</u>	<u>55,963,544</u>	<u>(691,052)</u>	<u>55,507,587</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019			2018
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
EXPENDITURES (Continued)				
Current (Continued):				
Vocational Education Instruction:				
Salaries	\$ 1,315,701	\$ 1,319,809	\$ 4,108	\$ 1,374,506
Employee Benefits	549,909	570,452	20,543	575,060
Purchased Services	129,000	91,031	(37,969)	147,850
Supplies and Materials	43,700	47,370	3,670	44,929
Capital Expenditures	-	9,727	9,727	143,015
Other Expenditures	5,400	7,651	2,251	7,950
Total Vocational Education Instruction	<u>2,043,710</u>	<u>2,046,040</u>	<u>2,330</u>	<u>2,293,310</u>
Special Education Instruction:				
Salaries	17,312,018	16,709,891	(602,127)	16,137,008
Employee Benefits	7,011,799	7,123,502	111,703	7,009,670
Purchased Services	808,701	1,231,503	422,802	1,186,748
Supplies and Materials	235,178	155,939	(79,239)	244,686
Capital Expenditures	15,300	24,338	9,038	69,397
Other Expenditures	182,715	177,913	(4,802)	189,818
Total Special Education Instruction	<u>25,565,711</u>	<u>25,423,086</u>	<u>(142,625)</u>	<u>24,837,327</u>
Instructional Support Services:				
Salaries	8,336,549	8,583,452	246,903	7,971,256
Employee Benefits	2,026,746	2,342,219	315,473	1,838,254
Purchased Services	900,137	747,891	(152,246)	537,980
Supplies and Materials	576,550	456,791	(119,759)	502,185
Capital Expenditures	1,564,845	1,697,300	132,455	1,429,780
Other Expenditures	29,500	75,214	45,714	38,536
Total Instructional Support Services	<u>13,434,327</u>	<u>13,902,867</u>	<u>468,540</u>	<u>12,317,991</u>
Pupil Support Services:				
Salaries	1,887,795	2,185,495	297,700	2,223,684
Employee Benefits	800,753	793,009	(7,744)	942,644
Purchased Services	8,476,828	8,537,743	60,915	8,273,804
Supplies and Materials	320,481	307,658	(12,823)	423,102
Capital Expenditures	1,500	2,252	752	2,313
Other Expenditures	12,110	60,882	48,772	14,509
Total Pupil Support Services	<u>11,499,467</u>	<u>11,887,039</u>	<u>387,572</u>	<u>11,880,056</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019		Over (Under) Final Budget	2018	
	Final Budget	Actual Amounts		Actual Amounts	
EXPENDITURES (Continued)					
Current (Continued):					
Sites and Buildings:					
Salaries	\$ 4,111,742	\$ 4,033,372	\$ (78,370)	\$ 4,003,637	
Employee Benefits	1,841,193	1,715,408	(125,785)	1,802,520	
Purchased Services	3,564,185	3,699,113	134,928	2,996,041	
Supplies and Materials	509,300	670,133	160,833	712,256	
Capital Expenditures	1,973,653	2,583,331	609,678	1,892,335	
Other Expenditures	88,178	20,590	(67,588)	20,582	
Total Sites and Buildings	<u>12,088,251</u>	<u>12,721,947</u>	<u>633,696</u>	<u>11,427,371</u>	
Fiscal and Other Fixed Costs:					
Purchased Services	427,500	336,761	(90,739)	313,683	
Debt Service:					
Principal	385,495	385,495	-	592,595	
Interest and Fiscal Charges	59,013	59,012	(1)	94,259	
Total Debt Service	<u>444,508</u>	<u>444,507</u>	<u>(1)</u>	<u>686,854</u>	
Total Expenditures	<u>132,964,827</u>	<u>132,076,288</u>	<u>(888,539)</u>	<u>130,123,536</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,374,387)	(537,169)	1,837,218	(4,342,443)	
OTHER FINANCING SOURCES					
Insurance Recovery	-	6,364	6,364	40,916	
NET CHANGE IN FUND BALANCE	<u>\$ (2,374,387)</u>	(530,805)	<u>\$ 1,843,582</u>	(4,301,527)	
FUND BALANCE					
Beginning of Year		15,815,204		20,116,731	
End of Year		<u>\$ 15,284,399</u>		<u>\$ 15,815,204</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	2019	2018
ASSETS		
Cash and Investments	\$ 1,132,170	\$ 1,457,349
Receivables:		
Accounts and Interest Receivable	96,484	-
Due from Minnesota Department of Education	5,540	-
Due from Federal Through the Minnesota Department of Education	140,002	42,446
Inventory	125,257	189,270
Total Assets	\$ 1,499,453	\$ 1,689,065
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 180,010	\$ 169,507
Payroll Deductions and Employer Contributions Payable	170,667	163,091
Accounts and Contracts Payable	37,567	78,910
Unearned Revenue	97,031	41,215
Total Liabilities	485,275	452,723
Fund Balance:		
Nonspendable:		
Inventory	125,257	189,270
Restricted for:		
Other Purposes	888,921	1,047,072
Total Fund Balance	1,014,178	1,236,342
Total Liabilities and Fund Balance	\$ 1,499,453	\$ 1,689,065

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019		2018	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Earnings and Investments	\$ 10,000	\$ 20,013	\$ 10,013	\$ 37,772
Other - Primarily Meal Sales	1,828,218	1,606,824	(221,394)	1,707,692
State Sources	303,440	301,244	(2,196)	301,926
Federal Sources	3,887,524	3,784,244	(103,280)	3,766,376
Total Revenues	<u>6,029,182</u>	<u>5,712,325</u>	<u>(316,857)</u>	<u>5,813,766</u>
EXPENDITURES				
Current:				
Salaries	2,202,025	2,491,018	288,993	2,280,358
Employee Benefits	721,755	715,683	(6,072)	695,458
Purchased Services	302,750	218,069	(84,681)	310,769
Supplies and Materials	2,726,896	2,470,017	(256,879)	2,528,783
Other Expenditures	13,047	8,114	(4,933)	14,527
Capital Outlay	336,000	31,588	(304,412)	113,273
Total Expenditures	<u>6,302,473</u>	<u>5,934,489</u>	<u>(367,984)</u>	<u>5,943,168</u>
NET CHANGE IN FUND BALANCE	<u>\$ (273,291)</u>	(222,164)	<u>\$ 51,127</u>	(129,402)
FUND BALANCE				
Beginning of Year		<u>1,236,342</u>		<u>1,365,744</u>
End of Year		<u>\$ 1,014,178</u>		<u>\$ 1,236,342</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
COMMUNITY SERVICE SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	2019	2018
ASSETS		
Cash and Investments	\$ 1,508,690	\$ 1,669,941
Receivables:		
Current Taxes	817,909	756,105
Delinquent Taxes	15,579	21,312
Accounts and Interest Receivable	22,769	63,545
Due from Minnesota Department of Education	135,500	134,546
Due from Federal Through the Minnesota Department of Education	14,769	2,032
Due from Other Governmental Units	-	320
Prepays	1,348	1,347
Total Assets	\$ 2,516,564	\$ 2,649,148
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Salaries and Compensated Absences Payable	\$ 158,649	\$ 199,230
Payroll Deductions and Employer Contributions Payable	148,811	119,021
Accounts and Contracts Payable	64,196	130,233
Due to Other Governmental Units	44	-
Unearned Revenue	271,913	361,886
Total Liabilities	643,613	810,370
Deferred Inflows:		
Property Taxes Levied for Subsequent Year	1,543,821	1,411,983
Unavailable Revenue - Delinquent Taxes	9,288	18,687
Total Deferred Inflows of Resources	1,553,109	1,430,670
Fund Balance:		
Nonspendable:		
Prepays	1,348	1,347
Restricted for:		
Early Childhood and Family Education	-	55,133
School Readiness	318,494	351,628
Total Fund Balance	319,842	408,108
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,516,564	\$ 2,649,148

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
COMMUNITY SERVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019		Over (Under) Final Budget	2018
	Final Budget	Actual Amounts		Actual Amounts
REVENUES				
Local Sources:				
Property Taxes	\$ 1,411,983	\$ 1,413,236	\$ 1,253	\$ 1,548,150
Earnings and Investments	5,000	18,990	13,990	41,343
Other - Primarily Tuition and Fees	3,581,250	4,038,813	457,563	4,013,278
State Sources	1,789,230	1,728,066	(61,164)	1,709,718
Federal Sources	47,550	47,242	(308)	31,571
Total Revenues	<u>6,835,013</u>	<u>7,246,347</u>	<u>411,334</u>	<u>7,344,060</u>
EXPENDITURES				
Current:				
Salaries	4,076,805	4,346,786	269,981	4,328,238
Employee Benefits	1,553,848	1,575,330	21,482	1,517,289
Purchased Services	843,548	944,823	101,275	1,059,354
Supplies and Materials	388,326	433,138	44,812	512,865
Other Expenditures	14,950	24,628	9,678	25,955
Capital Outlay	54,500	9,908	(44,592)	102,045
Total Expenditures	<u>6,931,977</u>	<u>7,334,613</u>	<u>402,636</u>	<u>7,545,746</u>
NET CHANGE IN FUND BALANCE	<u>\$ (96,964)</u>	<u>(88,266)</u>	<u>\$ 8,698</u>	<u>(201,686)</u>
FUND BALANCE				
Beginning of Year		<u>408,108</u>		<u>609,794</u>
End of Year		<u>\$ 319,842</u>		<u>\$ 408,108</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and Investments	\$ 2,801,506	\$ 3,937,307
Receivables:		
Accounts and Interest Receivable	<u>-</u>	<u>208</u>
Total Assets	<u><u>\$ 2,801,506</u></u>	<u><u>\$ 3,937,515</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts and Contracts Payable	\$ 693	\$ 183,119
Fund Balance:		
Restricted for:		
Restricted for Long-Term Facilities Maintenance	296,436	510,737
Restricted for Other Purposes	<u>2,504,377</u>	<u>3,243,659</u>
Total Fund Balance	<u><u>2,800,813</u></u>	<u><u>3,754,396</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 2,801,506</u></u>	<u><u>\$ 3,937,515</u></u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019			2018
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES				
Local Sources:				
Earnings and Investments	\$ 10,000	\$ 60,454	\$ 50,454	\$ 52,852
Other	-	-	-	67,131
Total Revenues	<u>10,000</u>	<u>60,454</u>	<u>50,454</u>	<u>119,983</u>
EXPENDITURES				
Current:				
Purchased Services	2,000,000	10,400	(1,989,600)	113,840
Capital Outlay	-	1,003,637	1,003,637	2,592,511
Total Expenditures	<u>2,000,000</u>	<u>1,014,037</u>	<u>(985,963)</u>	<u>2,706,351</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (1,990,000)</u></u>	<u>(953,583)</u>	<u><u>\$ 1,036,417</u></u>	<u>(2,586,368)</u>
FUND BALANCE				
Beginning of Year		<u>3,754,396</u>		<u>6,340,764</u>
End of Year		<u><u>\$ 2,800,813</u></u>		<u><u>\$ 3,754,396</u></u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEBT SERVICE FUND
BALANCE SHEET
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	Regular Debt Service	OPEB Debt Service	Totals	
			2019	2018
ASSETS				
Cash and Investments	\$ 5,673,226	\$ 889,274	\$ 6,562,500	\$ 7,895,970
Receivables:				
Current Taxes	5,495,814	743,127	6,238,941	5,604,119
Delinquent Taxes	102,368	16,806	119,174	156,745
Due from Other Minnesota School Districts	-	-	-	51,369
Due from Minnesota Department of Education	65,839	-	65,839	59,681
Prepays	2,192,748	133,031	2,325,779	-
	<u>\$ 13,529,995</u>	<u>\$ 1,782,238</u>	<u>\$ 15,312,233</u>	<u>\$ 13,767,884</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Deferred Inflows:				
Property Taxes Levied for Subsequent Year	\$ 10,372,592	\$ 1,402,667	\$ 11,775,259	\$ 10,465,372
Unavailable Revenue - Delinquent Taxes	61,566	10,437	72,003	140,522
Total Deferred Inflows of Resources	10,434,158	1,413,104	11,847,262	10,605,894
Fund Balance:				
Nonspendable:				
Prepays	2,192,748	133,031	2,325,779	-
Restricted for:				
Restricted for Other Purposes	903,089	236,103	1,139,192	3,161,990
Total Fund Balance	3,095,837	369,134	3,464,971	3,161,990
	<u>\$ 13,529,995</u>	<u>\$ 1,782,238</u>	<u>\$ 15,312,233</u>	<u>\$ 13,767,884</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	2019				2018	
	Final Budgeted Amounts	Regular Debt Service	OPEB Debt Service	Total Actual Amounts	Over (Under) Final Budget	Actual Amounts
REVENUES						
Local Sources:						
Property Taxes	\$ 10,465,369	\$ 9,073,187	\$ 1,397,086	\$ 10,470,273	\$ 4,904	\$ 10,433,697
Earnings and Investments	-	82,614	14,818	97,432	97,432	397,015
Other	207,638	190,336	-	190,336	(17,302)	221,697
State Sources	-	649,113	-	649,113	649,113	613,897
Total Revenues	<u>10,673,007</u>	<u>9,995,250</u>	<u>1,411,904</u>	<u>11,407,154</u>	<u>734,147</u>	<u>11,666,306</u>
EXPENDITURES						
Debt Service:						
Bond Principal	6,335,000	5,210,000	1,125,000	6,335,000	-	5,445,000
Bond Interest	4,766,798	4,487,798	279,000	4,766,798	-	6,347,798
Paying Agent Fees and Other	-	1,900	475	2,375	2,375	2,250
Total Expenditures	<u>11,101,798</u>	<u>9,699,698</u>	<u>1,404,475</u>	<u>11,104,173</u>	<u>2,375</u>	<u>11,795,048</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(428,791)	295,552	7,429	302,981	731,772	(128,742)
OTHER FINANCING USES						
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	(29,330,000)
NET CHANGE IN FUND BALANCE	<u>\$ (428,791)</u>	295,552	7,429	302,981	<u>\$ 731,772</u>	(29,458,742)
FUND BALANCE						
Beginning of Year		<u>2,800,285</u>	<u>361,705</u>	<u>3,161,990</u>		<u>32,620,732</u>
End of Year		<u>\$ 3,095,837</u>	<u>\$ 369,134</u>	<u>\$ 3,464,971</u>		<u>\$ 3,161,990</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2019	2018
ASSETS						
Cash and Investments	\$ 275,811	\$ 13,836,262	\$ 3,714,610	\$ 12,072,701	\$ 29,899,384	\$ 29,566,047
Accounts Receivable	195	-	-	-	195	13,646
Interest Receivable	-	-	-	93,038	93,038	140,539
Due from Other Funds	-	259,545	-	-	259,545	668,740
Total Assets	<u>276,006</u>	<u>14,095,807</u>	<u>3,714,610</u>	<u>12,165,739</u>	<u>30,252,162</u>	<u>30,388,972</u>
LIABILITIES						
Current Liabilities:						
Health and Dental Claims Payable	18,031	1,951,459	4,320	-	1,973,810	1,231,594
Due to Plan Participants	-	4,018,505	-	-	4,018,505	3,718,125
Severance Benefits Payable	-	-	217,944	-	217,944	153,851
Due to Other Funds	-	-	-	-	-	1,504,765
Unearned Revenue	6,338	28,441	-	-	34,779	-
Total Current Liabilities	<u>24,369</u>	<u>5,998,405</u>	<u>222,264</u>	<u>-</u>	<u>6,245,038</u>	<u>6,608,335</u>
Noncurrent Liabilities:						
Severance Benefits Payable	-	-	842,226	-	842,226	1,193,312
Total Liabilities	<u>24,369</u>	<u>5,998,405</u>	<u>1,064,490</u>	<u>-</u>	<u>7,087,264</u>	<u>7,801,647</u>
NET POSITION						
Unrestricted	<u>\$ 251,637</u>	<u>\$ 8,097,402</u>	<u>\$ 2,650,120</u>	<u>\$ 12,165,739</u>	<u>\$ 23,164,898</u>	<u>\$ 22,587,325</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Total	
					2019	2018
OPERATING REVENUES						
Charges for Services:	\$ 752,917	\$ 21,473,090	\$ -	\$ -	\$ 22,226,007	21,255,474
Other Services	197,649	-	286,993	-	484,642	218,960
Total Operating Revenues	950,566	21,473,090	286,993	-	22,710,649	21,474,434
OPERATING EXPENSES						
Health Insurance Claim Payments	-	20,668,436	-	-	20,668,436	20,249,419
Dental Insurance Claim Payments	888,993	-	-	-	888,993	929,348
Severance Payments	-	-	248,761	-	248,761	347,703
OPEB Payments	-	-	-	1,174,779	1,174,779	650,803
Total Operating Expenses	888,993	20,668,436	248,761	1,174,779	22,980,969	22,177,273
OPERATING INCOME (LOSS)	61,573	804,654	38,232	(1,174,779)	(270,320)	(702,839)
NONOPERATING INCOME						
Earnings on Investments	3,170	215,440	60,344	568,939	847,893	949,840
CHANGE IN NET POSITION	64,743	1,020,094	98,576	(605,840)	577,573	247,001
Net Position - Beginning	186,894	7,077,308	2,551,544	12,771,579	22,587,325	22,340,324
NET POSITION - ENDING	<u>\$ 251,637</u>	<u>\$ 8,097,402</u>	<u>\$ 2,650,120</u>	<u>\$ 12,165,739</u>	<u>\$ 23,164,898</u>	<u>\$ 22,587,325</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
INTERNAL SERVICE FUND
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2018)**

	Self- Insurance Dental	Self- Insurance Health	Severance Benefits	OPEB Revocable Trust	Totals	
					2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Interfund Services Provided	\$ 970,313	\$ 21,910,768	\$ 286,993	\$ -	\$ 23,168,074	\$ 21,236,002
Payments for Health and Dental Claims	(915,135)	(19,599,782)	-	-	(20,514,917)	(20,655,836)
Payments to Employee OPEB	-	-	-	(2,679,544)	(2,679,544)	(38,786)
Payments for Severance Benefits	-	-	(535,670)	-	(535,670)	(644,815)
Net Cash Provided (Used) by Operating Activities	55,178	2,310,986	(248,677)	(2,679,544)	(562,057)	(103,435)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received	3,170	215,440	60,344	616,440	895,394	893,372
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	58,348	2,526,426	(188,333)	(2,063,104)	333,337	789,937
Cash and Cash Equivalents - Beginning	217,463	11,309,836	3,902,943	14,135,805	29,566,047	28,776,110
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 275,811</u>	<u>\$ 13,836,262</u>	<u>\$ 3,714,610</u>	<u>\$ 12,072,701</u>	<u>\$ 29,899,384</u>	<u>\$ 29,566,047</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	\$ 61,573	\$ 804,654	\$ 38,232	\$ (1,174,779)	\$ (270,320)	\$ (702,839)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
(Increase) Decrease in Accounts Receivable	13,409	42	-	-	13,451	(8,366)
(Increase) Decrease in Due from Other Funds	-	409,195	-	-	409,195	(230,066)
Increase (Decrease) in Claims Payable	(26,142)	768,274	84	-	742,216	(91,442)
Increase in Due to Plan Participants	-	300,380	-	-	300,380	636,180
Decrease in Severance Benefits Payable	-	-	(286,993)	-	(286,993)	(289,440)
Increase (Decrease) in Due to Other Funds	-	-	-	(1,504,765)	(1,504,765)	582,538
Increase in Unearned Revenues	6,338	28,441	-	-	34,779	-
Total Adjustments	(6,395)	1,506,332	(286,909)	(1,504,765)	(291,737)	599,404
Net Cash Provided (Used) by Operating Activities	<u>\$ 55,178</u>	<u>\$ 2,310,986</u>	<u>\$ (248,677)</u>	<u>\$ (2,679,544)</u>	<u>\$ (562,057)</u>	<u>\$ (103,435)</u>
Total Cash and Investments per Statement of Net Position	<u>\$ 275,811</u>	<u>\$ 13,836,262</u>	<u>\$ 3,714,610</u>	<u>\$ 12,072,701</u>	<u>\$ 29,899,384</u>	<u>\$ 29,566,047</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
JUNE 30, 2019**

	AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND			
Total Revenue	\$ 131,545,483	\$ 131,545,485	\$ (2)
Total Expenditures	132,076,288	132,076,287	1
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	469,392	469,393	(1)
<i>Restricted:</i>			
403 Staff Development	-	-	-
405 Deferred Maintenance	-	-	-
406 Health and Safety	-	-	-
407 Capital Project Levy	289,900	289,900	-
408 Cooperative Programs	-	-	-
413 Projects Funded by COP	-	-	-
414 Operating Debt	-	-	-
416 Levy Reduction	-	-	-
417 Taconite Building Maintenance	-	-	-
424 Operating Capital	2,995,868	2,995,868	-
426 \$25 Taconite	-	-	-
427 Disabled Accessibility	-	-	-
428 Learning and Development	-	-	-
434 Area Learning Center	2,561,970	2,561,970	-
435 Contracted Alternative Programs	-	-	-
436 State-Approved Alternative Programs	-	-	-
438 Gifted and Talented	-	-	-
440 Teacher Development and Evaluations	-	-	-
441 Basic Skills Programs	-	-	-
445 Career and Technical Programs	-	-	-
448 Achievement and Integration	-	-	-
449 Sage Schools Crime Levy	-	-	-
451 QZAB Payments	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
453 Unfunded Severance & Retirement Levy	-	-	-
464 Restricted Fund Balance	-	-	-
467 LTFM	(321,577)	(321,577)	-
472 Medical Assistance	-	-	-
<i>Committed:</i>			
418 Committed for Separation	-	-	-
461 Committed Fund Balance	1,550,194	1,550,194	-
<i>Assigned:</i>			
462 Assigned Fund Balance	-	-	-
<i>Unassigned:</i>			
422 Unassigned Fund Balance	7,738,652	7,738,652	-
02 FOOD SERVICE			
Total Revenue	5,712,325	5,712,325	-
Total Expenditures	5,934,489	5,934,489	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	125,257	125,257	-
<i>Restricted:</i>			
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	888,921	888,920	1
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
04 COMMUNITY SERVICE			
Total Revenue	7,246,347	7,246,347	-
Total Expenditures	7,334,613	7,334,614	(1)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	1,348	1,347	1
<i>Restricted:</i>			
426 \$25 Taconite	-	-	-
431 Community Education	(24,726)	(24,726)	-
432 E.C.F.E.	-	-	-
440 Teacher Development and Evaluations	-	-	-
444 School Readiness	343,220	343,220	-
447 Adult Basic Education	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	-	-	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE (CONTINUED)
JUNE 30, 2019**

	AUDIT	UFARS	DIFFERENCE
06 BUILDING CONSTRUCTION			
Total Revenue	\$ 60,454	\$ 60,454	-
Total Expenditures	1,014,037	1,014,039	(2)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
407 Capital Projects Levy	-	-	-
409 Alternative Facility Program	-	-	-
413 Projects Funded by COP	-	-	-
464 Restricted Fund Balance	2,504,377	2,504,377	-
467 LTFM	296,436	296,436	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
07 DEBT SERVICE			
Total Revenue	9,995,250	9,995,251	(1)
Total Expenditures	9,699,698	9,699,698	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	2,192,748	2,192,748	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
451 QZAB and QSCB Payments	-	-	-
464 Restricted Fund Balance	903,089	903,089	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
08 TRUST			
Total Revenue	982,758	982,758	-
Total Expenditures	967,125	967,124	1
<i>Net Position:</i>			
422 Net Position	230,447	230,447	-
20 INTERNAL SERVICE			
Total Revenue	22,989,603	22,989,603	-
Total Expenditures	21,806,190	21,806,190	-
<i>Net Position:</i>			
422 Net Position	10,999,159	10,999,159	-
25 OPEB REVOCABLE TRUST			
Total Revenue	568,939	568,939	-
Total Expenditures	1,174,779	1,174,780	(1)
<i>Net Position:</i>			
422 Net Position	12,165,739	12,165,739	-
45 OPEB IRREVOCABLE TRUST			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Net Position:</i>			
422 Net Position	-	-	-
47 OPEB DEBT SERVICE			
Total Revenue	1,411,904	1,411,904	-
Total Expenditures	1,404,475	1,404,475	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	133,031	133,031	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
464 Restricted Fund Balance	236,103	236,103	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

STATISTICAL SECTION (UNAUDITED)

This part of the Independent School District No. 191 comprehensive annual financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	100
Revenue Capacity	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	108
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	116
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	121
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to services the District provides and the activities it performs.	123

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 NET POSITION BY COMPONENT
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)**

	Fiscal Year			
	2010	2011	2012	2013
Governmental Activities				
Net Investment in Capital Assets	\$ 35,667,039	\$ 34,407,587	\$ 33,135,086	\$ 30,342,438
Restricted	1,832,117	2,161,029	5,216,979	6,159,342
Unrestricted	14,610,991	16,668,510	19,384,308	22,916,072
Total Governmental Activities Net Position	\$ 52,110,147	\$ 53,237,126	\$ 57,736,373	\$ 59,417,852

Source: District's financial records.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 NET POSITION BY COMPONENT (CONTINUED)
 LAST TEN FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)**

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 30,452,283	\$ 27,062,458	\$ 22,196,478	\$ 17,935,621	\$ 21,465,486	\$ 17,556,925
5,749,042	7,527,306	6,488,027	6,015,244	5,821,544	7,213,277
21,984,806	(58,671,372)	(51,635,923)	(82,095,271)	(132,084,628)	(102,679,715)
<u>\$ 58,186,131</u>	<u>\$ (24,081,608)</u>	<u>\$ (22,951,418)</u>	<u>\$ (58,144,406)</u>	<u>\$ (104,797,598)</u>	<u>\$ (77,909,513)</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

	Fiscal Year			
	2010	2011	2012	2013
Expenses				
Governmental Activities:				
Administration	\$ 4,849,650	\$ 4,570,736	\$ 4,913,118	\$ 5,017,728
District Support Services	3,361,532	3,551,635	4,003,191	3,558,217
Elementary and Secondary Regular Instruction	50,102,667	50,974,493	50,611,296	50,949,918
Vocational Education Instruction	1,551,879	1,480,298	1,492,225	1,312,146
Special Education Instruction	21,734,681	22,682,654	19,023,796	20,061,117
Instructional Support Services	8,045,291	7,754,442	6,062,033	7,811,846
Pupil Support Services	9,780,469	10,026,146	9,807,447	9,868,782
Sites and Buildings	14,180,528	15,784,580	15,200,182	17,070,641
Fiscal and Other Fixed Cost Programs	202,269	210,020	251,997	295,956
Food Service	4,233,044	4,291,762	4,323,546	4,900,535
Community Service	6,824,402	6,437,058	5,381,854	5,011,420
Interest and Fiscal Charges on Debt	4,177,493	4,141,447	4,601,698	4,274,825
Total Governmental Activities Expenses	<u>129,043,905</u>	<u>131,905,271</u>	<u>125,672,383</u>	<u>130,133,131</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
Administration	-	380	544	1,029
District Support Services	-	127,990	134,569	109,146
Regular Instruction	-	1,017,919	806,875	938,224
Vocational Education Instruction	-	14,397	4,577	2,168
Special Education Instruction	-	219,159	258,340	314,860
Instructional Support Services	-	3,932	2,925	777
Pupil Support Services	-	79,144	71,789	53,446
Sites and Buildings	-	166,728	164,797	236,430
Food Service	-	2,059,988	1,949,840	1,961,046
Community Service	-	4,388,387	3,836,094	3,250,050
Charges for Services:	7,950,985	-	-	-
Operating Grants and Contributions	33,468,257	29,054,228	27,077,411	27,428,931
Capital Grants and Contributions	2,406,218	852,644	910,472	903,453
Total Governmental Activities Program Revenue	<u>43,825,460</u>	<u>37,984,896</u>	<u>35,218,233</u>	<u>35,199,560</u>
Net Expense				
Governmental Activities	(85,218,445)	(93,920,375)	(90,454,150)	(94,933,571)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes:				
Property Taxes, Levied for General Purposes	24,227,785	32,482,605	22,636,895	24,589,073
Property Taxes, Levied for Capital Projects	1,659,108	-	-	-
Property Taxes, Levied for Community Service	883,211	1,404,146	941,361	985,656
Property Taxes, Levied for Debt Service	6,721,713	8,134,891	8,522,512	8,982,183
General Grants and Aids	52,784,986	52,461,003	62,107,115	61,702,475
Other General Revenues	96,418	88,302	287,108	278,153
Investment Earnings	473,994	476,407	458,406	77,510
Total Governmental Activities	<u>86,847,215</u>	<u>95,047,354</u>	<u>94,953,397</u>	<u>96,615,050</u>
Change in Net Position	<u>\$ 1,628,770</u>	<u>\$ 1,126,979</u>	<u>\$ 4,499,247</u>	<u>\$ 1,681,479</u>

Source: District's financial records.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

	Fiscal Year					
	2014	2015	2016	2017	2018	2019
\$	5,222,596	\$ 5,495,447	\$ 5,372,409	\$ 7,177,258	\$ 7,064,664	\$ 4,498,702
	3,395,055	3,719,700	2,732,153	4,591,300	5,416,849	3,580,259
	51,729,124	52,233,831	51,786,010	84,957,113	84,580,748	46,871,276
	1,236,118	1,376,740	1,399,185	2,662,664	2,727,220	1,425,163
	22,197,325	24,497,781	23,575,099	32,487,928	31,733,029	17,808,445
	10,268,318	10,962,774	10,534,435	15,404,303	15,039,975	11,229,401
	10,347,505	10,621,468	9,691,454	12,265,084	12,947,885	10,957,678
	15,688,853	16,747,542	19,295,728	9,334,739	10,134,372	11,424,974
	359,332	378,575	398,068	353,822	313,683	336,761
	4,945,020	5,059,060	5,535,377	5,989,896	5,952,121	5,940,220
	5,852,106	6,151,189	6,580,796	7,763,673	8,255,773	6,684,160
	4,487,298	6,948,424	6,781,498	7,150,741	5,109,211	4,401,719
	<u>135,728,650</u>	<u>144,192,531</u>	<u>143,682,212</u>	<u>190,138,521</u>	<u>189,275,530</u>	<u>125,158,758</u>
	3,075	194,914	210,784	226,224	222,431	190,346
	107,339	-	-	-	4,349	5,225
	835,616	716,947	800,869	640,147	541,823	560,837
	-	-	-	-	420	490
	401,262	351,834	381,559	363,885	531,289	384,019
	725	262	112	-	15	534
	52,946	164,802	64,797	79,865	88,931	87,135
	399,322	273,804	223,790	278,415	276,796	307,817
	1,807,330	1,688,935	1,621,218	1,653,583	1,679,706	1,578,052
	3,389,114	3,457,191	3,390,724	3,266,333	3,495,283	3,630,543
	-	-	-	-	-	-
	29,387,695	29,737,748	29,394,748	32,886,488	30,630,308	27,140,691
	985,391	1,398,776	1,236,991	1,153,072	1,417,759	1,464,809
	<u>37,369,815</u>	<u>37,985,213</u>	<u>37,325,592</u>	<u>40,548,012</u>	<u>38,889,110</u>	<u>35,350,498</u>
	(98,358,835)	(106,207,318)	(106,356,620)	(149,590,509)	(150,386,420)	(89,808,260)
	15,967,774	21,784,467	22,877,675	25,712,820	26,224,210	30,350,044
	-	-	1,200,000	-	-	-
	484,038	1,077,297	1,238,633	1,545,989	1,554,844	1,403,837
	9,373,229	10,125,067	9,742,800	11,915,513	10,476,105	10,401,754
	71,455,903	68,576,907	70,513,775	72,447,212	72,254,897	72,209,515
	294,357	728,393	1,071,088	1,259,886	843,809	571,326
	348,647	322,603	842,839	1,516,101	1,603,649	1,759,869
	<u>97,923,948</u>	<u>102,614,734</u>	<u>107,486,810</u>	<u>114,397,521</u>	<u>112,957,514</u>	<u>116,696,345</u>
\$	<u>(434,887)</u>	<u>(3,592,584)</u>	<u>1,130,190</u>	<u>35,192,988</u>	<u>(37,428,906)</u>	<u>26,888,085</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Reserved	\$ 2,636,276	\$ -	\$ -	\$ -
Unreserved, Designated	2,352,197	-	-	-
Unreserved, Undesignated	11,044,500	-	-	-
Nonspendable	-	278,075	189,006	270,695
Restricted	-	2,851,833	3,562,528	3,867,464
Committed	-	2,903,318	2,519,534	1,903,201
Unassigned	-	11,508,180	15,451,213	17,472,471
Total General Fund	<u>\$ 16,032,973</u>	<u>\$ 17,541,406</u>	<u>\$ 21,722,281</u>	<u>\$ 23,513,831</u>
All Other Governmental Funds				
Reserved	\$ 5,943,846	\$ -	\$ -	\$ -
Unreserved, Reported in:	2,094,857	-	-	-
Nonspendable	-	11,415	15,084	22,033
Restricted, Reported in:	-	22,187,616	12,897,157	23,784,859
Unassigned, Reported in:	-	(15,929)	-	-
All Other Governmental Funds	<u>\$ 8,038,703</u>	<u>\$ 22,183,102</u>	<u>\$ 12,912,241</u>	<u>\$ 23,806,892</u>
Total All Funds	<u>\$ 24,071,676</u>	<u>\$ 39,724,508</u>	<u>\$ 34,634,522</u>	<u>\$ 47,320,723</u>

Source: District's financial records

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
256,197	647,352	-	328,969	374,535	469,392
3,633,869	3,831,642	4,196,553	4,027,713	4,158,407	5,847,738
2,067,348	1,393,434	1,176,269	1,293,948	1,257,804	1,550,194
16,003,177	14,805,438	15,748,008	14,466,101	10,024,458	7,417,075
<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
26,984	67,157	122,264	177,574	190,617	2,452,384
15,889,247	77,192,716	74,776,954	40,759,460	8,370,219	5,147,420
-	-	-	-	-	-
<u>\$ 15,916,231</u>	<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>	<u>\$ 40,937,034</u>	<u>\$ 8,560,836</u>	<u>\$ 7,599,804</u>
<u>\$ 37,876,822</u>	<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>	<u>\$ 61,053,765</u>	<u>\$ 24,376,040</u>	<u>\$ 22,884,203</u>

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Local Sources:				
Property Taxes	\$ 33,312,791	\$ 42,027,958	\$ 32,233,016	\$ 34,586,475
Earnings on Investments	174,360	31,677	37,064	49,189
Other	8,905,536	9,132,181	8,144,240	8,356,020
State Sources	74,486,292	73,572,503	81,833,895	82,364,820
Federal Sources	13,308,330	7,828,467	7,371,690	6,438,224
Total Revenues	<u>130,187,309</u>	<u>132,592,786</u>	<u>129,619,905</u>	<u>131,794,728</u>
Expenditures				
Current:				
Administration	4,740,928	4,479,834	4,653,413	4,989,116
District Support Services	3,316,627	3,503,874	3,844,968	3,554,671
Elementary and Secondary Regular Instruction	49,316,260	50,623,741	50,600,018	50,345,903
Vocational Education Instruction	1,575,805	1,457,705	1,498,920	1,313,835
Special Education Instruction	21,044,299	22,217,684	19,095,676	19,864,118
Instructional Support Services	7,091,658	6,817,957	4,999,515	7,436,464
Pupil Support Services	9,584,890	10,012,614	9,766,628	9,865,911
Sites and Buildings	8,847,651	9,590,961	8,934,219	9,226,327
Fiscal and Other Fixed Cost Programs	202,269	210,020	251,997	295,956
Food Service	4,160,351	4,222,507	4,145,547	4,633,338
Community Service Fund	6,761,386	6,387,759	5,316,732	4,996,977
Capital Outlay	14,247,559	7,521,788	12,116,836	10,265,759
Debt Service:				
Principal	3,750,000	4,480,000	5,126,777	5,333,428
Interest and Fiscal Charges	4,055,731	4,165,905	4,626,776	4,537,801
Total Expenditures	<u>138,695,414</u>	<u>135,692,349</u>	<u>134,978,022</u>	<u>136,659,604</u>
Deficiency of Revenues Under Expenditures	(8,508,105)	(3,099,563)	(5,358,117)	(4,864,876)
Other Financing Sources (Uses)				
Proceeds from Debt Issuance	-	16,575,000	-	16,910,000
Premium on Bonds	-	328,926	-	612,872
Payments to Refunded Bond Escrow Agent	-	-	-	-
Capital Leases	1,103,500	-	-	-
Proceeds from Sale of Equipment	4,135	1,050	5,500	7,081
Proceeds from Insurance Recovery	2,571	1,847,419	262,631	21,124
Transfers In	345,512	-	-	-
Transfers Out	(4,918,776)	-	-	-
Total Other Financing Sources (Uses)	<u>(3,463,058)</u>	<u>18,752,395</u>	<u>268,131</u>	<u>17,551,077</u>
Net Change in Fund Balances	<u>\$ (11,971,163)</u>	<u>\$ 15,652,832</u>	<u>\$ (5,089,986)</u>	<u>\$ 12,686,201</u>
Debt Service as a Percentage of Noncapital Expenditures	6.27%	6.75%	7.94%	7.81%

Sources: District's financial records

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)**

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 25,795,703	\$ 33,212,333	\$ 35,053,016	\$ 39,094,623	\$ 38,097,535	\$ 42,385,297
73,673	68,245	454,848	540,031	653,809	911,976
8,627,885	8,026,353	8,191,071	8,484,173	8,609,002	7,919,917
92,656,912	91,607,137	92,498,905	93,346,633	95,558,484	96,762,424
7,584,795	7,654,305	7,860,618	8,631,725	7,806,378	7,985,785
<u>134,738,968</u>	<u>140,568,373</u>	<u>144,058,458</u>	<u>150,097,185</u>	<u>150,725,208</u>	<u>155,965,399</u>
5,165,097	5,381,925	5,536,309	5,519,388	5,680,528	5,774,945
3,413,639	3,683,322	3,531,663	4,185,606	5,027,862	3,396,407
51,801,948	53,893,564	54,043,785	54,976,422	55,398,654	55,816,055
1,239,045	1,363,572	1,452,112	1,876,990	2,150,295	2,036,313
22,223,518	24,169,675	24,455,459	24,027,079	24,767,930	25,398,748
10,207,507	10,702,294	10,819,656	10,862,353	10,888,211	12,205,567
10,358,327	10,576,978	9,766,662	11,000,503	11,877,743	11,884,787
10,722,992	9,415,493	9,573,137	9,302,350	9,535,036	10,138,616
359,332	378,575	398,068	353,822	313,683	336,761
4,934,679	5,016,679	5,546,232	5,733,255	5,829,895	5,902,901
5,879,995	6,069,954	6,615,805	6,875,455	7,443,701	7,324,705
7,425,642	5,597,264	42,659,773	28,169,017	6,718,409	5,699,115
5,921,060	6,037,478	6,133,104	6,726,213	6,037,595	6,720,495
4,780,920	5,753,097	6,263,031	7,520,641	6,444,307	4,828,185
<u>144,433,701</u>	<u>148,039,870</u>	<u>186,794,796</u>	<u>177,129,094</u>	<u>158,113,849</u>	<u>157,463,600</u>
(9,694,733)	(7,471,497)	(42,736,338)	(27,031,909)	(7,388,641)	(1,498,201)
-	68,450,000	36,715,000	13,990,000	-	-
-	2,609,184	3,913,835	-	-	-
-	(4,015,000)	-	(22,620,346)	(29,330,000)	-
-	503,645	318,585	-	-	-
5,535	-	-	-	-	-
245,297	4,818	359,861	187,105	40,916	6,364
-	-	-	27,082	-	-
-	-	-	(27,082)	-	-
<u>250,832</u>	<u>67,552,647</u>	<u>41,307,281</u>	<u>(8,443,241)</u>	<u>(29,289,084)</u>	<u>6,364</u>
<u>\$ (9,443,901)</u>	<u>\$ 60,081,150</u>	<u>\$ (1,429,057)</u>	<u>\$ (35,475,150)</u>	<u>\$ (36,677,725)</u>	<u>\$ (1,491,837)</u>
7.81%	8.28%	8.45%	9.42%	8.12%	7.44%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE AND LEVY TYPE
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)**

Fiscal Year	Property Tax				Total
	General Fund	Community Service	Capital Projects - Building Construction Fund	Debt Service	
2010	\$ 24,098,279	\$ 878,490	\$ 1,997,143	\$ 6,685,783	\$ 33,659,695
2011	32,487,487	1,404,357	1,650,239	8,136,114	43,678,197
2012	22,730,154	945,239	-	8,557,623	32,233,016
2013	24,610,109	986,499	-	8,989,867	34,586,475
2014	15,949,634	483,488	-	9,362,581	25,795,703
2015	21,933,388	1,084,662	-	10,194,283	33,212,333
2016	22,874,885	1,237,759	1,200,000	9,740,372	35,053,016
2017	25,663,259	1,542,386	-	11,888,978	39,094,623
2018	26,115,688	1,548,150	-	10,433,697	38,097,535
2019	30,501,788	1,413,236	-	10,470,273	42,385,297

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TAX CAPACITIES AND MARKET VALUE
LAST TEN FISCAL YEARS
(UNAUDITED)**

For Taxes Collectible	Tax Capacity Valuation			
	Agricultural	Non-Agricultural	Fiscal Disparities	
			Contribution	Distribution
Dakota County				
2010	\$ -	\$ 62,585,735	\$ (9,383,424)	\$ 7,552,685
2011	-	58,466,834	(9,345,125)	7,373,077
2012	-	54,554,627	(8,854,516)	6,837,908
2013	-	51,366,003	(8,772,069)	6,412,676
2014	-	52,188,920	(8,671,256)	5,990,040
2015	-	56,421,607	(8,676,317)	5,954,015
2016	-	58,689,449	(9,336,149)	6,108,398
2017	-	59,771,813	(9,204,390)	6,571,222
2018	-	65,136,255	(9,024,255)	6,931,010
2019	-	70,058,732	(9,059,323)	7,349,467
Scott County				
2010	-	17,839,926	(2,694,919)	771,610
2011	57,863	17,551,138	(2,897,114)	1,807,108
2012	50,493	16,234,341	(2,860,834)	1,531,944
2013	25,851	15,105,539	(2,725,855)	1,482,916
2014	52,993	15,700,702	(2,700,526)	1,377,863
2015	43,898	17,077,271	(2,698,085)	1,416,364
2016	76,637	18,097,758	(3,064,523)	1,523,727
2017	37,415	19,869,873	(3,175,091)	1,709,580
2018	29,841	21,039,808	(3,770,912)	1,782,864
2019	20,259	22,823,684	(3,868,467)	1,871,118

Source: School Tax Report issued by the Minnesota Department of Education and Scott and Dakota Counties

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
TAX CAPACITIES AND MARKET VALUE (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Tax Increment</u>	<u>Total Taxable</u>	<u>Taxable Market Value</u>	<u>Tax Capacity as a Percentage of Market Value</u>
\$ (6,063,844)	\$ 54,691,152	\$ 4,952,096,500	1.10
(3,707,982)	52,786,804	4,605,222,400	1.15
(3,458,759)	49,079,260	4,504,133,750	1.09
(3,304,385)	45,702,225	4,281,610,850	1.07
(1,304,367)	48,203,337	4,345,185,225	1.11
(1,832,040)	51,867,265	4,692,482,625	1.11
(3,169,684)	52,292,014	4,865,451,265	1.07
(3,378,035)	54,661,226	5,003,279,610	1.09
(3,902,924)	60,088,642	5,447,134,772	1.10
(4,413,182)	64,337,435	5,840,024,400	1.10
(129,985)	15,786,632	1,404,193,900	1.12
(36,196)	16,482,799	1,377,039,800	1.20
(26,264)	14,929,680	1,334,288,700	1.12
(25,738)	13,862,713	1,263,549,300	1.10
(25,738)	14,405,294	1,318,625,200	1.09
-	15,839,448	1,430,354,300	1.11
(81,937)	16,551,662	1,505,076,100	1.10
(138,187)	18,729,804	1,618,071,200	1.16
(159,437)	19,467,664	1,704,789,900	1.14
(166,937)	21,231,291	1,844,550,200	1.15

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN YEARS
(UNAUDITED)**

Rate	Tax Collection Year	ISD No. 191	Overlapping Rates				
			Municipalities				
			Apple Valley	Burnsville	Eagan	Savage	Shakopee
Tax Capacity Rate	2010	0.20651	0.39848	0.38568	0.30407	0.47335	0.33710
Market Value Rate	2010	0.26401	0.03372	-	0.01603	0.01523	0.00555
Tax Capacity Rate	2011	0.21854	0.42388	0.42598	0.33675	0.48278	0.34731
Market Value Rate	2011	0.27427	0.03750	-	0.01704	0.01543	0.00342
Tax Capacity Rate	2012	0.21881	0.44110	0.43213	0.34553	0.51123	0.36655
Market Value Rate	2012	0.28538	0.04169	-	0.01644	0.00160	0.00035
Tax Capacity Rate	2013	0.26168	0.49210	0.47021	0.38272	0.55508	0.41996
Market Value Rate	2013	0.29632	0.02122	-	0.01726	0.00169	0.00047
Tax Capacity Rate	2014	0.25661	0.47891	0.46670	0.38250	0.55278	0.41437
Market Value Rate	2014	0.26308	0.02124	-	0.01696	0.00161	0.00052
Tax Capacity Rate	2015	0.24554	0.45274	0.44790	0.36525	0.51742	0.37862
Market Value Rate	2015	0.26015	0.02036	-	0.01564	0.00148	0.00054
Tax Capacity Rate	2016	0.31065	0.44721	0.46525	0.37097	0.49905	0.37902
Market Value Rate	2016	0.24692	0.01994	-	0.01490	0.00141	0.00061
Tax Capacity Rate	2017	0.27529	0.44473	0.46557	0.37385	0.47841	0.38522
Market Value Rate	2017	0.00233	0.00233	-	0.00015	0.00013	-
Tax Capacity Rate	2018	0.25759	0.42475	0.46670	0.36378	0.47117	0.37212
Market Value Rate	2018	0.00292	0.00018	-	0.00014	0.00011	-
Tax Capacity Rate	2019	0.26202	0.39603	0.43595	0.35227	0.44474	0.34943
Market Value Rate	2019	0.00244	0.00017	-	0.00012	0.00010	-

* Tax capacity rates only.

Source: Dakota and Scott Counties

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
LAST TEN YEARS
(UNAUDITED)**

Counties		Overlapping Rates Special Taxing Districts		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
0.27261	0.33237	0.05868	0.04938	0.92348	1.06161
-	-	-	-	-	-
0.29149	0.35541	0.05798	0.04649	0.99399	1.10322
-	-	-	-	-	-
0.31426	0.38802	0.06407	0.05081	1.02927	1.16887
-	-	-	-	-	-
0.33421	0.40674	0.07009	0.05250	1.13619	1.27600
-	-	-	-	-	-
0.31827	0.39720	0.06772	0.05062	1.10930	1.25721
-	-	-	-	-	-
0.29633	0.36640	0.06201	0.04692	1.05178	1.17628
-	-	-	-	-	-
0.28570	0.36175	0.06288	0.04670	1.12448	1.21815
-	-	-	-	-	-
0.28004	0.35896	0.04458	0.04979	1.06548	1.16245
-	-	-	-	0.00233	0.00247
0.26580	0.35114	0.03878	0.05090	1.02887	1.13080
-	-	-	-	0.00292	0.00303
0.25386	0.33841	0.03824	0.04891	0.99007	1.09408
-	-	-	-	0.00244	0.00254

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PRINCIPAL PROPERTY TAXPAYERS
FISCAL YEAR 2019 AND 2010
(UNAUDITED)**

Taxpayer	2019			2010		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 2,872,952	1	3.04%	\$ 2,215,161	1	2.75%
Paragon Outlets Eagan	1,860,524	2	1.97%			
Centerpoint Energy	669,308	3	0.71%			
Rosemount Inc.	524,408	4	0.56%			
Flats at Cedar Grove LLC	512,163	5	0.54%			
PRCP-Minnesota Stone LLC	442,355	6	0.47%			
FLT Summit Park Apartments LLC	436,770	7	0.46%			
Bigos Willow Pond	405,918	8	0.43%			
Individual	382,647	9	0.41%			
FPA5 Tailway LLC	380,445	10	0.40%			
Kraus Anderson, Inc.				405,694	2	0.50%
Iret Properties				351,876	4	0.44%
Menards, Inc.				350,126	5	0.44%
Minnegasco, Inc.				401,770	3	0.50%
Cargill				322,672	9	0.40%
Aurora Investments LLC				347,878	6	0.43%
Individual				326,250	8	
Shakopee Crossings Ltd Ptshp				286,041	10	0.36%
Individual				340,451	7	0.42%
Total	\$ 8,487,490		8.99%	\$ 5,347,919		6.24%

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES
LAST TEN FISCAL YEARS
(UNAUDITED)**

For Taxes Collectible	Original Levy				Collections	
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread	First Year Levy Recognized	
					Amount	Percentage of Levy
2010	\$ 28,999,757	\$ 4,149,020	\$ 691,398	\$ 33,840,175	\$ 14,282,750	42.2 %
2011	28,895,825	4,377,847	691,398	33,965,070	14,789,335	43.5
2012	28,884,537	4,114,550	- *	32,999,087	14,914,934	45.2
2013	30,296,042	4,092,005	-	34,388,047	15,292,779	44.5
2014	29,362,825	4,222,030	-	33,584,855	15,248,908	45.4
2015	31,025,345	3,839,822	-	34,865,167	16,303,858	46.8
2016	35,119,563	3,851,095	-	38,970,658	18,419,963	47.3
2017	33,374,272	4,659,195	-	38,033,467	17,616,603	46.3
2018	37,936,271	4,466,731	-	42,403,002	19,671,004	46.4
2019	38,825,424	4,929,600	-	43,755,024	20,547,965	47.0

* Property tax credits replaced by homestead market value exclusion in 2012

Note 1: A portion of the total spread levy is paid through various property tax credits which are paid through state aids and have been included in collections.

Note 2: Delinquent taxes receivable are written off after seven years. The amount of collections has been adjusted to reflect the write off of delinquent taxes receivable.

Note 3: Only a portion of the taxes levied for the most recent fiscal year is collected by June 30.

Source: State of Minnesota School Tax Report

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PROPERTY TAX LEVIES, COLLECTIONS, AND RECEIVABLES (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

Received in Subsequent Years	Collections		Uncollected Taxes Receivable as of June 30, 2019			
	Total to Date		Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 19,550,994	\$ 33,833,744	100.0 %	\$ -	- %	\$ -	- %
19,175,735	33,965,070	100.0	-	-	-	-
18,081,124	32,996,058	99.9	3,029	0.1	-	-
19,047,953	34,340,732	99.9	47,315	0.1	-	-
18,317,871	33,566,779	99.9	18,076	0.1	-	-
18,539,743	34,843,601	99.9	21,566	0.1	-	-
20,493,707	38,913,670	99.8	56,988	0.2	-	-
20,348,041	37,964,644	99.8	68,823	0.2	-	-
22,500,693	42,171,697	99.5	231,305	0.5	-	-
-	20,547,965	47.0	-	-	23,207,059	53.0
			<u>\$ 447,102</u>		<u>\$ 23,207,059</u>	

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Governmental Activities				Percentage of Personal Income (1)	Per Capita (1)
	General Obligation	Capital Leases	Special	Total Primary		
	Bonds		Assessments	Government		
2010	\$ 89,255,000	\$ 4,897,473	\$ 47,048	\$ 94,199,521	3.71 %	\$ 1,424
2011	101,350,000	4,401,353	33,606	105,784,959	4.09	1,570
2012	96,710,000	3,914,576	20,163	100,644,739	3.71	1,494
2013	108,795,000	3,406,148	6,721	112,207,869	4.00	1,666
2014	103,405,000	2,875,088	-	106,280,088	3.64	1,578
2015	162,490,000	2,691,255	-	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	-	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	-	187,901,272	5.82	2,789
2018	150,839,845	1,270,148	-	152,109,993	4.64	2,258
2019	144,096,605	884,653	-	144,981,258	4.29	2,152

N/A - Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the District's outstanding debt can be found in the notes to basic financial statements.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
RATIO OF NET GENERAL OBLIGATIONS BONDED DEBT
TO TAX CAPACITY AND NET GENERAL OBLIGATIONS BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Tax Capacity	Percent Net Debt to Tax Capacity	Percent of Estimated Actual Market Value of Property (1)	Estimated Population	Net Bonded Debt per Capita
2010	\$ 89,255,000	\$ 1,484,872	\$ 87,770,128	\$ 70,477,784	124.54 %	1.31 %	67,370	\$ 1,303
2011	101,350,000	1,384,060	99,965,940	69,269,603	144.31	1.57	67,370	1,484
2012	96,710,000	1,317,768	95,392,232	64,008,940	149.03	1.59	67,370	1,416
2013	108,795,000	1,971,332	106,823,668	59,564,938	179.34	1.83	67,370	1,586
2014	103,405,000	1,252,357	102,152,643	62,608,631	163.16	1.84	67,370	1,516
2015	162,490,000	3,168,468	159,321,532	67,706,713	235.31	2.81	67,370	2,365
2016	193,640,000	42,042,329	151,597,671	68,843,676	220.21	2.48	67,370	2,250
2017	186,029,667	32,620,732	153,408,935	73,391,030	209.03	2.32	67,370	2,277
2018	150,839,845	3,161,990	147,677,855	79,556,306	185.63	2.06	67,370	2,192
2019	144,096,605	3,464,971	140,631,634	85,568,726	164.35	1.83	67,370	2,087

(1) - See the Schedule of Tax Capacities and Market Value for information on the market value of the District's property.

Source: Annual school district census and U.S. census

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DIRECT AND OVERLAPPING DEBT
JUNE 30, 2019
(UNAUDITED)**

Governmental Unit	2018/19 Taxable Net Tax Capacity	Bonded Debt ¹	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 94,427,050	\$ 138,355,000	100.0000 %	\$ 138,355,000
Overlapping Debt				
Dakota County	491,799,026	-	11.5958%	-
Scott County	201,485,950	114,680,000	10.5374%	120,842
City of Apple Valley	55,787,798	14,745,000	0.8703%	1,283
City of Burnsville	70,727,744	40,800,000	67.2531%	274,392
City of Eagan	92,141,892	45,220,000	9.7413%	44,050
City of Savage	39,556,329	39,005,000	46.8672%	182,806
City of Shakopee	54,642,684	34,660,000	4.9272%	17,078
Metropolitan Council	4,268,355,428	263,285,000 ²	1.8335%	48,273
Total Overlapping Debt				<u>688,724</u>
Total Direct and Overlapping Debt				<u><u>\$ 139,043,724</u></u>

1) Does not include non-general obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

2) The above debt includes all outstanding general obligation debt supported by taxes of the Metropolitan Council. The Council also has general obligation sewer revenue, wastewater revenue, and radio revenue bonds and lease obligations outstanding all of which are supported entirely by revenues and have not been included in Overlapping Debt.

Source: Official Statements obtained on EMMA, the Municipal Advisor's records, and Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(UNAUDITED)**

	Fiscal Year			
	2010	2011	2012	2013
Debt Limit	\$ 995,645,343	\$ 901,741,905	\$ 883,979,884	\$ 884,832,770
Total Net Debt Applicable to Limit	<u>87,073,246</u>	<u>82,615,514</u>	<u>99,470,950</u>	<u>89,723,574</u>
Legal Debt Margin	<u>\$ 908,572,097</u>	<u>\$ 819,126,391</u>	<u>\$ 784,508,934</u>	<u>\$ 795,109,196</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	8.75%	9.16%	11.25%	10.14%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
LEGAL DEBT MARGIN (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 906,296,696	\$ 951,986,716	\$ 1,011,131,704	\$ 1,067,125,043	\$ 1,150,340,516	\$ 1,239,580,812
165,642,782	143,240,787	142,090,806	153,878,208	131,225,000	126,015,000
<u>\$ 740,653,914</u>	<u>\$ 808,745,929</u>	<u>\$ 869,040,898</u>	<u>\$ 913,246,835</u>	<u>\$ 1,019,115,516</u>	<u>\$ 1,113,565,812</u>
18.28%	15.05%	14.05%	14.42%	11.41%	10.17%

Legal Debt Margin Calculation for Fiscal Year 2019

Economic Market Value	(1) \$ 8,263,872,083
Debt Limit (15% of Market Value)	1,239,580,812
Debt Applicable to Limit:	
General Obligation Bonds	126,015,000
Annual Appropriation Debt	513,244
Less: Amount Set Aside for Repayment of	
General Obligation Debt	<u>3,148,852</u>
Total Net Debt Applicable to Limit	<u>129,677,096</u>
Legal Debt Margin	<u>\$ 1,109,903,716</u>

(1) Economic Market Value - Assessment Year 2018 for taxes payable in 2019.
Source: Minnesota Department of Revenue.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
DEMOGRAPHICS AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Calendar Year	Population (1)	Estimated Personal Income (1)	Per Capita Personal Income (2)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
2009	61,042	\$ 2,538,037,712	\$ 41,552	66,158	9,826	7.4
2010	60,306	2,583,689,958	42,843	67,370	9,770	6.7
2011	60,664	2,709,982,208	44,672	67,370	9,585	6.2
2012	60,664	2,804,314,728	46,227	67,370	9,576	5.1
2013	61,061	2,922,135,216	47,856	67,370	9,468	4.5
2014	61,300	2,985,984,300	48,711	67,370	9,303	3.7
2015	61,747	3,120,755,127	50,541	67,370	9,311	3.5
2016	61,908	3,226,459,236	50,541	67,370	9,248	3.5
2017	61,849	3,280,656,507	53,043	67,370	9,109	3.2
2018	62,239	3,383,249,801	54,359	67,370	8,673	2.5

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: Annual average unemployment rates compiled by the Minnesota Department of Employment and Economic Development.

Sources:

- (1) City of Burnsville Comprehensive Annual Financial Report for the year ended December 31, 2017
- (2) Estimated personal income is calculated by multiplying the per capital personal income by the City of Burnsville population
- (3) Annual school district census and U.S. census
- (4) ISD No. 191 - average daily membership (for students served or tuition paid)

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Employer	2019		2010	
	Employees	Rank	Employees	Rank
UTC Aerospace Systems	1,800	1		
Independent School District No. 191	1,551	2	1,416	1
City of Burnsville	507	3	397	4
Pepsi Bottling Group	500	4	500	3
Ames Construction	400	5		
Cub Foods	350	6	350	6
Walmart	335	7		
Northern Tool & Equipment	300	8	350	7
Yellow Freight System, Inc. (YRC)	300	9	300	9
Super Target	300	10	300	8
Goodrich Corporation			900	2
Fabcon, Inc			275	10
Mackin Educational Resources			395	5
Total	6,343		5,183	

Sources: Ehlers

Note: Information regarding the percentage of total employment for each employer was not available.
Source: Reference USA, written, telephone survey and 2019 Disclosure Reporting for the City of Burnsville

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
EMPLOYEES BY CLASSIFICATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

Employees	Fiscal Years									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Administrators/Principals	53	61	56	54	54	60	43	51	49	50
Confidential/Support Specialist*	-	-	-	-	-	-	24	43	47	48
Teachers	783	791	699	731	773	779	732	730	741	721
Clerical	85	80	73	74	66	66	63	64	65	58
Paraprofessionals	260	236	224	207	209	211	211	214	213	214
Nurses	15	15	13	12	16	18	16	15	14	14
Operations/Maintenance Supervisors	5	5	5	4	3	3	3	3	3	3
Technical Specialists	4	4	2	6	5	5	10	10	10	11
Community Education	52	47	46	36	36	36	39	51	60	61
Cafeteria	78	83	74	76	75	74	78	76	73	79
Custodians	81	82	75	75	72	73	74	82	80	77
Total	1,416	1,404	1,267	1,275	1,309	1,325	1,293	1,339	1,355	1,336

Note 1: This schedule is a headcount based on contract group. If an employee has multiple contract groups, they are reflected multiple times. Full and part-time employees count the same.

* New Category effective for 2016

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STUDENT TO STAFF RATIOS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	ISD No. 191 Student to Teacher Ratios (1)	Minnesota Department of Education Student to Staff Ratio (2)		
		ISD No. 191	Dakota County Average	State Average
2008	16.46	14.74	13.99	13.23
2009	16.49	14.88	13.57	12.94
2010	16.07	13.54	14.32	13.43
2011	15.74	13.10	14.18	13.44
2012	16.04	13.75	14.67	13.53
2013	15.62	13.31	14.34	13.33
2014	14.92	12.57	14.33	13.17
2015	14.37	11.95	13.89	12.92
2016	14.83	12.43	14.04	12.84
2017	15.27	12.41	13.82	12.72
2018	15.00	12.00	13.36	13.00

Note 1: Information is not yet available for 2019.

Sources: Minnesota Department of Education

- (1) This data is computed using only full-time equivalent licensed classroom teaching staff.
- (2) This data is computed by dividing total students (MDE enrollment numbers pre-kindergarten through Grade 12) by total certified staff. Certified staff includes classroom teachers, administrators, special education teachers, and all other licensed professionals measured in full-time equivalents.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
OPERATING INDICATORS BY FUNCTION
STANDARDIZED TESTING AND GRADUATION RATES
LAST TEN FISCAL YEARS
(UNAUDITED)**

	Fiscal Years									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	74.1 %	70.6 %	76.4 %	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %
Grade 5	79.1	83.9	80.0	58.0	60.0	58.3	67.7	62.0	55.0	52.9
Grade 7	56.7	66.7	64.0	48.0	50.0	45.4	56.6	53.1	51.0	47.6
Grade 10	80.8	76.5	75.0	61.0	61.0	51.8	58.9	38.3	54.5	55.4
MCA Math (See Note 1)										
Grade 3	84.4	59.0	63.0	66.0	64.0	63.6	69.4	54.0	58.4	56.6
Grade 5	73.2	54.4	54.0	54.0	50.0	59.7	58.8	49.9	45.0	41.5
Grade 7	60.7	47.3	55.0	49.0	48.0	44.3	56.2	48.4	40.1	39.1
Grade 11	44.9	46.5	40.0	44.0	40.0	39.6	47.1	35.3	39.1	38.1
ACT										
Independent School District No. 191										
Average Composite Score	22.9	22.9	23.0	23.0	23.0	23.0	20.8	21.2	20.2	21.1
State Average Composite Score (1)	22.9	22.9	22.8	23.0	22.9	22.9	21.1	21.5	21.5	21.4

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT. State Average Composite Scores are available through MN Office of Higher Education.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHOOL FACILITIES
JUNE 30, 2019
(UNAUDITED)**

Facility	Use	Constructed	Acres	Classrooms	Square Footage	Capacity	Enrollment (1)
Gideon Pond Elementary	School	1965/1971/1995	13.00	17	75,700	425	484
Edward Neill Elementary	School	1968/1976/1995	10.00	19	68,550	475	367
Marion W. Savage Elementary	School	1950/1954/1957 1961/1963/1965 1971/1990/1992	8.50	23	82,700	575	332
Sioux Trail Elementary	School	1964/1971/1995	13.50	18	75,790	450	311
Vista View Elementary	School	1963/1971/1995	16.50	18	80,069	450	354
Williams Byrne Elementary	School	1967/1971/1995/2016	10.50	24	79,856	450	435
Rahn Elementary	School	1969/1995	16.00	18	67,448	450	305
Sky Oaks Elementary	School	1975	11.00	24	85,850	600	411
Hidden Valley Elementary	School	1989	16.00	24	89,525	600	417
Harriet Bishop Elementary	School	1996	17.36	25	78,107	625	466
Metcalf Junior High	School	1966/2016	36.00	50	163,372	900	528
Eagle Ridge Junior High	School	1996	31.00	45	132,000	875	616
Nicollet Junior High	School	1970/1995	35.00	50	188,772	900	555
Burnsville Senior High	School	1955/1958/1962 1971/1976/1977 1980/1993/1998/2016	63.50	112	524,283	2,800	2,447
BES Transition Program	School	1978	1.27	3	12,054	193	37
Cedar School	School	1961/1971	10.00	12	60,952	300	97
Diamondhead Education	Office	1971	11.50	16	140,000	430	N/A
WH/Maintenance		1958/1962/1980	Part of BHS Acreage	N/A	20,780	N/A	N/A

N/A - Not Available

(1) Source: 2017-18 MN Department of Education School ADM Served Report

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
FOOD SERVICE
SCHOOL LUNCH PROGRAM DATA
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Average Daily Attendance (1)</u>	<u>Total Lunches Served</u>	<u>Days</u>	<u>Average Daily Participation</u>	<u>Participation as a Percent of Average Daily Attendance</u>
2010	9,236	917,157	172	5,332	57.73 %
2011	9,184	1,047,712	172	6,091	66.33
2012	9,010	1,059,439	172	6,160	68.36
2013	9,001	1,074,606	172	6,248	69.41
2014	8,901	1,057,173	166	6,369	71.55
2015	8,792	1,074,200	169	6,356	72.30
2016	8,752	1,067,859	170	6,282	71.77
2017	8,693	1,082,421	174	6,221	71.56
2018	8,563	1,040,408	174	5,979	69.83
2019	8,488	1,030,144	169	6,096	71.81

(1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of enrollment.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 191
 FOOD SERVICE
 SCHOOL LUNCH PROGRAM DATA (CONTINUED)
 LAST TEN FISCAL YEARS
 (UNAUDITED)**

Free Lunch		Reduced Lunch	
Number Served	Percent of Total	Number Served	Percent of Total
376,798	41.08 %	95,006	10.36 %
432,182	41.25	97,556	9.31
471,515	44.51	95,993	9.06
508,951	47.36	95,527	8.89
520,432	49.23	87,674	8.29
533,864	49.70	102,744	9.56
545,887	51.12	97,590	9.14
545,677	50.41	110,524	10.21
512,908	49.30	115,231	11.08
475,065	46.12	134,711	13.08

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
SCHEDULE OF INSURANCE COVERAGE
JUNE 30, 2019
(UNAUDITED)**

Type of Coverage	Amount of Coverage
Property Coverage:	
Real and Personal Property (Blanketed)	\$ 350,000,000
Unscheduled Locations	None
Valuable Papers and Records	5,000,000
Accounts Receivable - On Premises	1,000,000
Boiler and Machinery Coverage:	
Property Damage	Included in Property Limit
Crime Coverage:	
Employee Dishonesty	500,000
Forgery or Alteration	500,000
Computer Fraud	500,000
Theft of Money and Securities - Inside the Premises	135,000
Theft of Money and Securities - Outside the Premises	270,000
General Liability Coverages:	
General:	
Each Occurrence	1,000,000
General Aggregate Limit	3,000,000
Medical Expense Limit - Any One Person	10,000
Damage to Premises Rented to You	1,000,000
Products/Completed Operations Aggregate	3,000,000
Personal & Advertising Injury	1,000,000
Umbrella Liability:	
Each Occurrence	4,000,000
Aggregate	4,000,000
Self-Insured Retention	0
Business Automobile Liability Coverage:	
Bodily Injury and Property Damage	1,000,000
Personal Injury Protection	Basic
Uninsured Motorists	1,000,000
Underinsured Motorists	1,000,000
Collision	1,000
Comprehensive	500
Educators Legal Liability (Professional)/Employment Practices Liability	
Each Wrongful Act	1,000,000
Aggregate	3,000,000
Educators Legal Liability Deductible	5,000
Employment Practices Liability Deductible	5,000
Storage Tank Environmental Impairment Liability	
Per Pollution Condition	1,000,000
Aggregate	1,000,000
Self-Insured Retention	25,000
Cyber Risk Liability	
Policy Aggregate Limit of Liability	1,000,000

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
STUDENT ENROLLMENT
LAST TEN FISCAL YEARS
(UNAUDITED)**

Year Ended June 30,	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2010	148	636	4,357	4,685	9,826	11,393
2011	160	675	4,386	4,549	9,770	11,287
2012	156	654	4,364	4,411	9,585	11,069
2013	211	768	4,295	4,302	9,576	10,976
2014	191	730	4,323	4,224	9,468	10,864
2015	192	670	4,319	4,122	9,303	10,127
2016	209	600	4,253	4,059	9,121	9,933
2017	180	642	4,174	4,113	9,109	9,932
2018	251	657	3,918	4,015	8,841	9,644
2019	268	646	3,784	3,976	8,673	9,468

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: Beginning in fiscal 2004, ADM is limited to 1.0 ADM per student.

Note 3: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2010 through 2015	1.250	1.000	0.612	1.115	1.060	1.300
Fiscal 2016 through 2019	1.000	1.000	1.00	1.00	1.00	1.20

Source: Minnesota Department of Education student reporting system

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
EXPENDITURES PER STUDENT
YEAR ENDED JUNE 30, 2018
(UNAUDITED)**

	<u>State Average 2018</u>	<u>ISD No. 191 2018</u>
Expenditures Per Student (ADM) (1)		
General Fund:		
District Level Administration	\$ 604	\$ 636
School Level Administration	487	631
Regular Instruction	5,284	5,848
Career and Technical Instruction	159	237
Special Education	2,315	2,729
Student Activities/Athletics	319	252
Instructional Support Services	639	1,115
Pupil Support Services	375	430
Operations, Maintenance, and Other	924	1,009
Student Transportation	747	882
Equipment	468	496
Land and Buildings	275	79
	<u>12,596</u>	<u>14,344</u>
Total General Fund Expenditures	<u>\$ 12,596</u>	<u>\$ 14,344</u>
ADM Used Per Profile Model Format		<u>9,468</u>

(1) Average daily membership (ADM) is a measure of student attendance.

Note: School District Profiles Report not available for June 30, 2019.

Source: Minnesota Department of Education School District Profiles Report

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND OTHER REQUIRED REPORTS**

JUNE 30, 2019

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
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SINGLE AUDIT AND OTHER REQUIRED REPORTS



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

School Board
Independent School District No. 191
Burnsville, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Independent School District No. 191's basic financial statements, and have issued our report thereon dated December 2, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Independent School District No. 191's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

School Board
Independent School District No. 191
Burnsville, Minnesota

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Independent School District No. 191's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent School District No. 191's Response to Findings

Independent School District No. 191's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Independent School District No. 191's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Independent School District No. 191's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 191's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

School Board
Independent School District No. 191
Burnsville, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Independent School District No. 191's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Independent School District No. 191's major federal programs for the year ended June 30, 2019. Independent School District No. 191's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Independent School District No. 191's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Independent School District No. 191's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Independent School District No. 191's compliance.

Opinion on Each Major Federal Program

In our opinion, Independent School District No. 191 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Independent School District No. 191 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Independent School District No. 191's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003, that we consider to be significant deficiencies.

The District's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

School Board
Independent School District No. 191
Burnsville, Minnesota

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191 as of and for the year ended June 30, 2019, and our report thereon dated December 2, 2019, which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Independent School District No. 191's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Agency/Pass-Through Grantor/Program Title	Pass-Through Entity Number	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Minnesota Department of Education:			
School Breakfast Program	01-0492-000-000	{a}	\$ 856,571
National School Lunch Program	01-0492-000-000	{a}	2,168,719
After School Snack Program	01-0492-000-000	{a}	6,572
Food Distribution (& Commodity Rebate Program):			
Cash Assistance	01-0492-000-000	{a}	24,938
Noncash Assistance	01-0492-000-000	{a}	355,207
Summer Food Service Program	01-0492-000-000	{a}	183,065
Child Care Food Program	01-0492-000-000	{a}	138,652
Fresh Fruit and Vegetable Program	01-0492-000-000	10.582	<u>50,516</u>
Total U.S. Department of Agriculture			<u>3,784,240</u>
U.S. DEPARTMENT OF EDUCATION			
Passed Through Minnesota Department of Education:			
Adult Education - Basic Grants to States	01-0492-000-000	84.002	47,242
Title I - Part A Improving Academic Achievement	01-0492-000-000	84.010	1,513,247
IDEA, Part B - Special Education Grants to States	01-0492-000-000	{b}	1,950,287
Special Education - Preschool Grants	01-0492-000-000	{b}	61,441
Special Education - Grants for Infants and Families	01-0492-000-000	84.181	71,061
Title II - Part A Teacher and Principal Training	01-0492-000-000	84.367	327,625
Title III - Part A - English Language Acquisition Grants	01-0492-000-000	84.365	181,136
Minnesota Energy Impact Aid	01-0492-000-000	84.938C	<u>13,365</u>
Total U. S. Department of Education Passed Through Minnesota Department of Education:			4,165,404
Passed Through Independent School District No. 196:			
Career and Technical Education - Basic Grants to States	*	84.048	<u>36,138</u>
Total U. S. Department of Education			<u>4,201,542</u>
Total Federal Awards			<u>\$ 7,985,782</u>

{a} = Child Nutrition Cluster Total = \$3,733,724

{b} = Special Education Cluster Total = \$2,011,728

* Pass-through entity number is unknown

Note: the District did not have any subrecipients in the current fiscal year.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Independent School District No. 191 under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Independent School District No. 191, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Independent School District No. 191.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Independent School District No. 191 does not charge indirect costs to its federal programs, however if they were to charge indirect costs they would use the indirect cost rate provided to them by the Minnesota Department of Education (the pass-through entity) rather than use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

School Board
Independent School District No. 191
Burnsville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated December 2, 2019.

The *Minnesota Legal Compliance Audit Guide for School Districts* promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, covers seven main categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our study included all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 191 failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts*, except for items 2019-004 and 2019-005 described in the schedule of findings and questioned costs. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the School's noncompliance with the above-referenced provisions.

Independent School District No. 191's responses to the compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Independent School District No. 191's responses were not subject to auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on the effectiveness of the Schools compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019December 2, 2019

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? x yes none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
10.553, 10.555, 10.556, and 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes x no

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

FINDING 2019 – 001	MATERIAL AUDIT ADJUSTMENTS TO FOOD SERVICE FUND
Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	The audit firm proposed, and the District posted to its general ledger accounts, a material adjusting journal entry for food service federal revenues and receivables.
Criteria:	The District should have sufficient internal controls in place, including formal review procedures, to ensure all year-end balances are correctly calculated and contain no material misstatements.
Context:	During the performance of audit procedures over the District's Food Service Fund federal revenues and receivables revenues, it was noted that the District had originally overstated revenues and receivables in the amount of \$131,405.
Effect:	The potential exists that a material misstatement could occur in the financial statements and not be prevented or detected by the District's internal controls.
Cause:	The District was using the incorrect claims amounts for some of the Food Service Fund federal programs due to working through software conversion issues during fiscal year 2019.
Repeat Finding:	No.
Recommendation:	We recommend the District put in place proper controls to ensure that the Food Service Fund federal revenues and receivables are reconciled at year-end and accurate.
Views of responsible officials:	There is no disagreement with the audit finding.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Section III – Findings and Questioned Costs – Major Federal Programs

FINDING: 2019-002 SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER SPECIAL TESTS AND PROVISIONS

Federal agency: U.S. Department of Agriculture

Federal program title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555, 10.556, and 10.559

Pass-Through Agency: Minnesota Department of Agriculture

Pass-Through Number: 01-492-000

Award Period: Year ended June 30, 2019

Condition: During our verification special provision testing, we noted that there were no formal documentation indicating who completed the testing or who reviewed the verification testing that was completed by other District staff.

Criteria: By November 15th of each year, the District must verify the current free and reduced price eligibility of households selected from a sample of applications that it has approved for free and reduced price meals. The District should also have controls over this compliance requirement to ensure this procedure is being completed properly and in a timely manner.

Effect: Lack of proper procedures and controls related to the verification special provision, could result in errors going undetected and ineligible meals being charged to the program.

Cause: Due to turnover and the District had implemented new procedures related to this process in fiscal year 2018, and District staff had forgot to formally document who completed the testing and who reviewed the testing and changes in eligibility that came about from the verification procedures.

Questioned Costs: None

Context: 3 of the 5 files reviewed did not include formal documentation indicating who completed the testing and no formal documentation of review of the verification testing that was completed by District staff.

Recommendation: We recommend that the District start formally documenting who is completing the verification testing and have someone documenting their review of the work, including that any changes that come about from the tests are properly reflected in the District's student software.

Prior Year Finding? Yes

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding. The Executive Director of Business Services and Director of Accounting will continue training staff on financial procedures and responsibilities.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

**FINDING: 2019-003 SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER
SUSPENSION AND DEBARMENT**

Federal agency: U.S. Department of Agriculture

Federal program title: Child Nutrition Cluster

CFDA Number: 10.553, 10.555, 10.556, and 10.559

Pass-Through Agency: Minnesota Department of Agriculture

Pass-Through Number: 01-492-000

Award Period: Year ended June 30, 2019

- Condition:** The District did not retain formal documentation of its testing and controls to ensure that all vendors over the \$25,000 contract threshold on a District-wide basis were not suspended or debarred prior to awarding the related contracts.
- Criteria:** When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by: 1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA); 2) collecting a certification from the entity; or 3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).
- Effect:** Lack of proper procedures and controls related to the suspension and debarment could result in improper contracts with suspended or debarred vendors being paid with federal funds.
- Cause:** District has been unaware of formal documentation suspension and debarment requirements on a District-wide basis for any contract or procurement with all or part of the contract coded to the Food Service Fund.
- Questioned Costs:** None
- Context:** None of the 5 contracts tested included formal documentation of the District's testing and controls to ensure that all vendors over the \$25,000 contract threshold on a District-wide basis were not suspended or debarred prior to awarding the related contracts.
- Recommendation:** We recommend that the District creates reviews its related policies and procedures to ensure it is retaining documentation showing that the District crosschecked the vendors with procurements over the threshold of \$25k at the time of procurement.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

**FINDING: 2019-003 SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER
SUSPENSION AND DEBARMENT (CONTINUED)**

Prior Year Finding? No

Views of responsible officials: There is no disagreement with the audit finding.

Section IV – Minnesota Legal Compliance Findings

FINDING: 2019-004 PROMPT PAYMENT OF BILLS

Condition: During a test of controls over general disbursements, it was noted that 3 of 25 disbursements tested were paid after the terms of the related contracts or standard payment period outlined in Minnesota Statutes Section 471.425, subdivision 2.

Criteria: Per Minnesota Statute Section 471.425, subdivision 2, a municipality must pay each vendor obligation according to the terms of the contract or, if no contract terms apply, within the standard payment period unless the municipality in good faith disputes the obligation. For municipalities who have governing boards which have regularly scheduled meetings at least once a month, such as the District, the standard payment period is defined as the terms of the contract or, within 35 days of the date of receipt.

Effect: The District was not in compliance with this legal requirement.

Cause: The invoices were not being approved and forwarded to finance for payment timely.

Context: 3 of the 25 disbursements tested were paid after the terms of the related contracts or standard payment period outlined in Minnesota Statutes Section 471.425, subdivision 2.

Recommendation: We recommend that the District ensures are vendor obligations are paid promptly.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

FINDING: 2019-004 PROMPT PAYMENT OF BILLS (CONTINUED)

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Accounting, are the officials responsible for ensuring implementation of the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2020.

Plan to Monitor Completion of CAP:

The Board of Education and administration will be monitoring this corrective action plan.

FINDING: 2019-005 UNCLAIMED PROPERTY

Condition: The Districts outstanding checklist as of June 30, 2019 included a total of \$15,410.34 in unclaimed checks outstanding at year-end with durations outstanding ranging from 3 years old to 5 years old.

Criteria: Minnesota Statute Sections 345.38 345.43 states that if the District's records show unclaimed or uncashed checks or other intangible property held for more than three years, they are to pay or deliver these items to the state Commissioner of Commerce.

Effect: The District was not in compliance with this legal requirement.

Cause: The District had not been remitting these monies to the state every year to ensure there are not items older than 3 years outstanding at the end of each fiscal year.

Context: There were 66 old unclaimed outstanding checks totaling \$15,410.34 at year-end with durations outstanding ranging from 3 years old to 5 years old.

Recommendation: We recommend that the District remit its unclaimed old outstanding checks annually.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

FINDING: 2019-005 UNCLAIMED PROPERTY (CONTINUED)

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Accounting, are the officials responsible for ensuring implementation of the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2020.

Plan to Monitor Completion of CAP:

The Board of Education and administration will be monitoring this corrective action plan.

EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS



INDEPENDENT AUDITORS' REPORT

School Board, Advisors, and Students
Independent School District No. 191
Burnsville, Minnesota

Report on the Financial Statement

We have audited the statement of cash receipts and disbursements of the Student Activity Funds of Independent School District No. 191 as of and for the year ended June 30, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the regulatory basis of accounting described in the note to the financial statements; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in the note to the financial statements, to meet the financial reporting requirements of the Minnesota Department of Education, the financial statements are prepared by Independent School District No. 191 in accordance with the financial reporting provisions of the accounting practices prescribed or permitted by the Minnesota Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the notes to the financial statements and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on Accounting principles generally accepted in the United States of America paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Student Activity Funds of Independent School District No. 191 as of June 30, 2019, or changes in financial position for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

We were unable to audit cash receipts because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. We were unable to obtain sufficient appropriate audit evidence about the completeness of cash receipts by other auditing procedures.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effect of the matter discussed in the Basis for Qualified Opinion on Regulatory Basis paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of the Student Activity Funds of Independent School District No. 191 as of June 30, 2019, and the receipts and disbursements for the year then ended in accordance with the basis of accounting described in the notes to the financial statements.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

	Beginning Balance	Receipts	Disbursements	Ending Balance
BURNSVILLE SENIOR HIGH				
#Burnsvillestrong	\$ 1,707	\$ 2,415	\$ 1,717	\$ 2,405
3-D Printing Club	58	213	-	271
Auto Club	3,220	3,220	3,408	3,032
AVID Student Club	2,591	1,388	646	3,333
Band	57,420	119,659	106,423	70,656
Black Student Union	96	526	-	622
Boys Golf	9,468	1,484	4,261	6,691
Boys Tennis	863	619	1,477	5
Boys Track	2	-	2	-
Choir	6,463	6,539	8,244	4,758
Competitive Cheer	-	1,424	595	829
Culinary Club	4,324	2,106	2,529	3,901
Debate	7,097	106	3,625	3,578
DECA	6,784	10,398	11,355	5,827
Diversity	695	14	-	709
Drum Line	8	-	8	-
E Sports	-	251	225	26
EMT Club	-	81	-	81
Environmental Club	30	895	925	-
Fishing Club	-	1,700	283	1,417
Freestyle	2,009	12,781	9,682	5,108
Girls Golf	-	718	713	5
Girls Tennis	1,348	33	-	1,381
Giving Garden	46	846	-	892
HOSA	215	886	106	995
Interact Club	114	180	-	294
International Travel Club	1	-	1	-
National Honor Society	411	8	-	419
Orchestra	-	211	-	211
Physics Club	5,514	5,563	4,901	6,176
Pine Ridge Exchange Program	94	1	91	4
Pow Wow	6,957	7,239	-	14,196
Prom/JCO	23,728	20,835	14,241	30,322
Quiz Bowl	2,984	905	2,264	1,625
SAAC/Athletic	13,933	917	1,685	13,165
Senior Class	107	4,465	4,572	-
Showcase	1,399	34	-	1,433
Spanish Club	68	1	69	-
Speech	-	6,550	1,622	4,928
STEP Program	602	11	147	466
Step Team	367	6	373	-
Student Council	36,385	29,557	31,902	34,040
Theater	4,120	60,993	42,882	22,231
Voice Newspaper	60	1	-	61
WEDay	220	55	187	88
Weight Club	4,892	100	980	4,012
Women in STEM	1,004	21	-	1,025
	<u>207,404</u>	<u>305,955</u>	<u>262,141</u>	<u>251,218</u>
Total Burnsville Senior High	207,404	305,955	262,141	251,218

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

	Beginning Balance	Receipts	Disbursements	Ending Balance
JOHN METCALF JUNIOR HIGH				
Chess Club	\$ 2,839	\$ 1	\$ 177	\$ 2,663
Music	762	-	680	82
Student Senate	1,038	758	265	1,531
Fishing Club	-	162	-	162
Total John Metcalf Junior High	<u>4,639</u>	<u>921</u>	<u>1,122</u>	<u>4,438</u>
JOSEPH NICOLLET JUNIOR HIGH				
Band	2,675	1,379	-	4,054
Breakfast Club	743	78	133	688
Drama Club	5,386	2,003	1,947	5,442
Me to We	-	2,384	1,922	462
Student Council	7,029	2,353	3,906	5,476
Total Joseph Nicollet Junior High	<u>15,833</u>	<u>8,197</u>	<u>7,908</u>	<u>16,122</u>
EAGLE RIDGE JUNIOR HIGH				
Student Council	5,933	7,151	3,478	9,606
England	1	-	1	-
Chess Club	697	-	697	-
Environmental Club	682	66	748	-
Total Eagle Ridge Junior High	<u>7,313</u>	<u>7,217</u>	<u>4,924</u>	<u>9,606</u>
ELEMENTARY SCHOOLS				
Gideon Pond	846	297	891	252
MW Savage	774	-	-	774
Vista View	541	-	-	541
William Byrne	673	110	221	562
Rahn	2,729	-	-	2,729
Hidden Valley	868	-	-	868
Harriet Bishop	18,689	22,747	34,632	6,804
Total Elementary Schools	<u>25,120</u>	<u>23,154</u>	<u>35,744</u>	<u>12,530</u>
DISTRICT TOTAL	<u>\$ 260,309</u>	<u>\$ 345,444</u>	<u>\$ 311,839</u>	<u>\$ 293,914</u>

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
NOTES TO EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
JUNE 30, 2019**

NOTE 1 BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

Extracurricular student activity account transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Extracurricular student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fundraising events.

The accounts of the Student Activity Fund are maintained, and the accompanying financial statements have been prepared, on the regulatory basis of accounting as permitted by the Minnesota Department of Education. Consequently, receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when the obligations are incurred.

NOTE 2 DEPOSITS AND INVESTMENTS

All cash and investments of the student activity accounts are held in demand accounts.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance.

Authorized collateral includes certain state or local government obligations, obligations of the U.S. Treasury and U.S. agencies, irrevocable standby letter of credit issued by the Federal Home Loan Bank accompanied by written evidence that the Federal Home Loan Bank's public debt is rated "AA" or better by Moody's or Standard & Poor's Corporation, and certificates of deposit insured by the FDIC.

Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the District Treasurer or in a financial institution (as agent for the District) other than that furnishing the collateral.

All student activity bank deposits are covered by deposit insurance or are collateralized by securities held by the District or its Agent in the District's name.



School Board, Advisers, and Students
Independent School District No. 191
Burnsville, Minnesota

In planning and performing our audit of the statement of cash receipts and disbursements of the extracurricular student activity funds of Independent School District No. 191 as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Independent School District No. 191's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Independent School District No. 191's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 191's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Independent School District No. 191's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the schedule of findings and corrective action as item 2019-007 to be a material weakness.

This communication is intended solely for the information and use of management and others within Independent School District No. 191, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE MANUAL FOR ACTIVITY FUND ACCOUNTING

School Board, Advisors, and Students
Independent School District No. 191
Burnsville, Minnesota

Report on Compliance

We have audited, in accordance with auditing standards generally accepted in the United States of America, the statement of cash receipts and disbursements of the Student Activity Funds of Independent School District No. 191 as of and for the year ended June 30, 2019, and the related note to the financial statements, which collectively comprises the basic financial statements, and have issued our report thereon dated December 2, 2019. We expressed an adverse opinion on accounting principles generally accepted in the United States of America because the financial statements are prepared on a basis of accounting that demonstrates compliance with the regulatory basis of accounting prescribed or permitted by the Minnesota Department of Education, which differs from accounting principles generally accepted in the United States of America. In addition, our report on the regulatory basis of accounting is qualified because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records.

The *Manual for Activity Fund Accounting* (MAFA), issued by the Minnesota Department of Education, provides uniform financial accounting and reporting standards for student activities. We have performed auditing procedures to test compliance with the provisions of this manual.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the *Manual for Activity Fund Accounting*, insofar as they relate to accounting matters, except as described in the schedule of findings and corrective action as item 2019-006. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The District's written response to the legal compliance finding identified in our audit is described in the Schedule of Findings and Responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the board of education and management of Independent School District No. 191, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION
JUNE 30, 2019**

FINDINGS AND CORRECTIVE ACTION

EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS

FINDING: 2019-006 STUDENT ACTIVITY FUND INACTIVE ACCOUNTS

Condition: The District had 10 inactive accounts that were noted per our testing for the fiscal year 2019 student activity fund audit. They did not formally document and retain documentation of why they chose not to close those accounts during the year.

Criteria: Per the Manual for Activity Fund Accounting (MAFA), any student activity account, which has been inactive for a maximum of one fiscal year, must be disposed of, unless the advisor submits a plan to the building principal (or designee) indicating why the activity has been inactive and why it should not be terminated. The building principal must approve the plan. The submitted plan must account for any open and outstanding checks.

Effect: The District was not in compliance with this requirement.

Cause: The District is working to clean up these accounts but has not yet finished the process.

Recommendation: We recommend the District either close all inactive student activity accounts or retain documentation of their decision to leave them open for future use on an annual basis.

Prior Year Finding? Yes, in the prior year they had 20 inactive accounts.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

Officials Responsible for Ensuring CAP:

Lisa Rider, Executive Director of Business Services, and Robin Pikal, Director of Accounting, are the officials responsible for ensuring implementation of the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30 2020.

Plan to Monitor Completion of CAP:

The Board of Education and administration will be monitoring this corrective action plan.

**INDEPENDENT SCHOOL DISTRICT NO. 191
BURNSVILLE, MINNESOTA
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION (CONTINUED)
JUNE 30, 2019**

FINDINGS FOR INTERNAL CONTROL OVER FINANCIAL REPORTING OF STUDENT ACTIVITY ACCOUNTS

FINDING 2019-007

PROCEDURES TO PROVIDE ASSURANCE THAT ALL CASH COLLECTIONS ARE RECORDED IN THE ACCOUNTING RECORDS

Condition – The District has not established accounting procedures to provide assurance that all cash collections are recorded in the accounting records. The District records student activity revenues on the cash basis and does not have an accounting system and internal controls in place to ensure student activity revenues and receipts have been properly recorded.

Effect – The potential exists that a material misstatement could occur in the financial statements and not be prevented or detected by the District’s internal controls.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings: There is no disagreement with the audit finding.

Actions Planned in Response to Finding: The District records student activity revenues on the cash basis and does not have an accounting system and internal controls in place to ensure student activity revenues and receipts have been properly recorded. In consideration of the guiding principles under which the student activity funds were established, the District provides opportunities for substantial student involvement in the selection, direction, and management of fundraisers. This student involvement, although of great value to those students, is an inherent internal control weakness. The District has determined the costs of implementing controls over fundraising activities, in light of the multiple locations and times of these activities, outweigh the benefits; therefore, the District will continue to rely on activity fund advisors for appropriate oversight and supervision, but will not, at this time, implement procedures and policies to provide for detail internal control processes at each fund raising location and activity.

Official Responsible for Ensuring CAP: The Director of Accounting is the official responsible for carrying out the corrective action plan.

Planned Completion Date for CAP: The CAP will be carried out as part of each annual audit, therefore, the CAP is ongoing.

Plan to Monitor Completion of CAP: The corrective action plan will be monitored each year by the District financial staff and Board of Education as a part of the process of developing the annual audit report.



CliftonLarsonAllen LLP
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December 2, 2019

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

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

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

CliftonLarsonAllen LLP

Dennis Hoogeveen, CPA
Principal

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

EXECUTIVE AUDIT SUMMARY (EAS)

JUNE 30, 2019

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
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JUNE 30, 2019**

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**EXECUTIVE AUDIT SUMMARY (EAS)
FOR
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
YEAR ENDED JUNE 30, 2019**

AUDIT FINDINGS AND RESULTS

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial records for the year ended June 30, 2019.

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

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

Internal Controls Over Financial Reporting – One “material weakness” in internal control was reported for the proposing of a material adjusting journal entry for food service revenues and receivables.

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

Legal Compliance – Two compliance issues were reported with respect to Minnesota Statutes related to the prompt payment of bills and unclaimed property requirements.

Fund Balance – The District's General Fund unassigned fund balance decreased by \$2,607,383 (UFARS basis) during fiscal 2018-2019, changing from a balance of \$10,024,458 to a balance of \$7,417,075 at June 30, 2019. Total fund balance of the General Fund decreased by \$530,805, ending at \$15,284,399 as of June 30, 2019. The ending unassigned fund balance represents a balance of 5.86% of General Fund expenditures. A District's fund balance is an important aspect in considering the District's financial wellbeing since a healthy fund balance represents things such as cashflow, as a cushion against unanticipated expenditures, enrollment declines, funding deficiencies, state aid metering changes and aid proration at the state level and similar issues.

Enrollment – For fiscal 2018-2019, Burnsville-Savage-Eagan Public Schools served an estimated total adjusted average daily membership of 8,672.60 (or 9,467.74 adjusted pupil units). For fiscal 2017-2018, Burnsville-Savage-Eagan Public Schools had served total adjusted average daily membership of 8,832.52 (or 9,634.79 adjusted pupil units).

Budget to Actual – Total revenues on a net basis in the General Fund were approximately \$949,000 (or 0.73%) higher than the final budgeted amount while total expenditures on a net basis were approximately \$889,000 (or 0.67%) lower than had been budgeted. Including other financing sources of \$6,364 (insurance recovery proceeds), the net effect of budget variances was a decrease to total fund balance that was \$1,843,582 less than had been reflected in the District's final amended budget. On a budget this large, the expenditure variances once again reflect very good budget development, monitoring, and outcomes consistent with Board expectations.

AUDIT FINDINGS AND RESULTS (CONTINUED)

Statement of Net Position

The Statement of Net Position essentially tells you what your District owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the District has leftover to use for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, the statement divides the net position into three components: net investment in capital assets, restricted net position, and unrestricted net position. Beginning in fiscal 2015, the District was required to implement GASB Statement No. 68, which significantly impacted the District's ending net position as a result of recording the District's estimated share of the respective unfunded liability for the statewide pension plans for TRA and PERA. The ending balance of the Net Pension Liability at June 30, 2019, decreased significantly as a result of GASB requirements related to the actuarial calculations. The following table presents components of the District's net position at year-end, along with a simplified reconciliation of the difference between the governmental fund balances and total net position:

	As of June 30,	
	2019	2018
Total Fund Balance for Governmental Funds	\$ 22,884,203	\$ 24,376,040
Capital Assets, Less Accumulated Depreciation	147,116,967	155,950,508
Long-Term Liabilities	(145,806,581)	(152,790,047)
Net Pension Liability-Related Balances	(115,129,737)	(144,704,117)
Other Postemployment Benefits Liability	(8,802,862)	(9,097,557)
Internal Service Funds Net Position	23,164,898	22,587,325
Other - Net	(1,336,401)	(1,119,750)
Total Net Position - Governmental Activities	<u>\$ (77,909,513)</u>	<u>\$ (104,797,598)</u>
Net Position:		
Net Investment in Capital Assets	\$ 17,556,925	\$ 21,465,486
Restricted	7,213,277	5,821,544
Unrestricted	(102,679,715)	(132,084,628)
Total Net Position - Governmental Activities	<u>\$ (77,909,513)</u>	<u>\$ (104,797,598)</u>

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

AUDIT FINDINGS AND RESULTS (CONTINUED)

Statement of Activities

The Statement of Activities tracks the District's yearly revenues and expenses, as well as any other transactions that increase or reduce total net position. These amounts represent the full cost of providing education. This statement provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation of long-lived capital assets, and other accrual-based expenses. As mentioned previously, the line item for "Change in Net Pension Liability" was a new requirement beginning in fiscal 2015. The following table presents a simplified reconciliation of the change in the District's governmental fund balances to the change in total net position for fiscal years 2019 and 2018:

	Year Ended June 30,	
	2019	2018
Net Change in Fund Balance - Total Governmental Funds	\$ (1,491,837)	\$ (36,677,725)
Capital Asset Purchases	2,291,117	4,486,613
Depreciation	(11,042,211)	(9,480,909)
Repayment of Debt	6,720,495	35,376,457
Pension Expenses	29,574,380	(32,588,477)
Change in Other Long-Term Liabilities	425,535	1,319,270
Change in Net Position of Internal Service Funds	577,573	247,001
Other - Net	(166,967)	(111,136)
Change in Net Position - Governmental Activities	<u>\$ 26,888,085</u>	<u>\$ (37,428,906)</u>

I. FINANCIAL RESULTS

Fund Balances

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$10,024,458	\$101,118,275	\$100,063,665	(\$3,340,416)	\$7,738,652
B. NONSPENDABLE FOR PREPAIDS	\$374,535	\$94,857			\$469,392
B. NONSPENDABLE	\$374,535	\$94,857	\$0	\$0	\$469,392
C. COMMITTED FOR					
PROGRAM CARRYOVER - NONCAPITAL	\$748,055	\$52,600			\$800,655
PROGRAM CARRYOVER - FACILITIES RENTAL	\$243,297	\$187,213	\$73,980		\$356,530
PRO PAY PROGRAM	\$266,452	\$2,345,133	\$2,218,576		\$393,009
C. COMMITTED	\$1,257,804	\$2,584,946	\$2,292,556	\$0	\$1,550,194
D. RESTRICTED FOR					
GIFTED AND TALENTED	\$0	\$123,064	\$738,452	\$615,388	\$0
CAREER AND TECH PROGRAM	\$0	\$229,733	\$1,193,082	\$963,349	\$0
LEARNING AND DEVELOPMENT	\$0	\$1,896,905	\$2,193,459	\$296,554	\$0
BASIC SKILLS	\$0	\$9,535,528	\$9,535,528		\$0
BASIC SKILLS EXTENDED TIME	\$0	\$300,248	\$300,248		\$0
STAFF DEVELOPMENT	\$0	\$1,195,046	\$2,541,060	\$1,346,014	\$0
AREA LEARNING CENTER	\$1,114,367	\$3,643,277	\$2,195,674		\$2,561,970
ACHIEVEMENT & INTEGRATION	\$0	\$1,947,245	\$2,051,622	\$104,377	\$0
SAFE SCHOOLS	\$0	\$448,043	\$448,043		\$0
MEDICAL ASSISTANCE	\$0	\$383,802	\$383,802		\$0
LONG-TERM FACILITIES MAINTENANCE (LTFM)	\$0	\$2,521,307	\$2,842,884		(\$321,577)
OPERATING CAPITAL	\$2,716,214	\$2,857,655	\$2,578,001		\$2,995,868
HEALTH & SAFETY	(\$14,734)			\$14,734	\$0
TECHNOLOGY LEVY	\$342,560	\$2,665,552	\$2,718,212		\$289,900
D. RESTRICTED	\$4,158,407	\$27,747,405	\$29,720,067	\$3,340,416	\$5,526,161
TOTAL GENERAL FUND	\$15,815,204	\$130,590,440	\$132,964,827	\$0	\$13,440,817
BUDGET		\$131,545,483	\$132,076,288		\$15,284,399
DIFFERENCE		\$955,043	(\$888,539)		\$1,843,582
% VARIANCE		0.73%	-0.67%		

I. FINANCIAL RESULTS (CONTINUED)

Fund Balances (Continued)

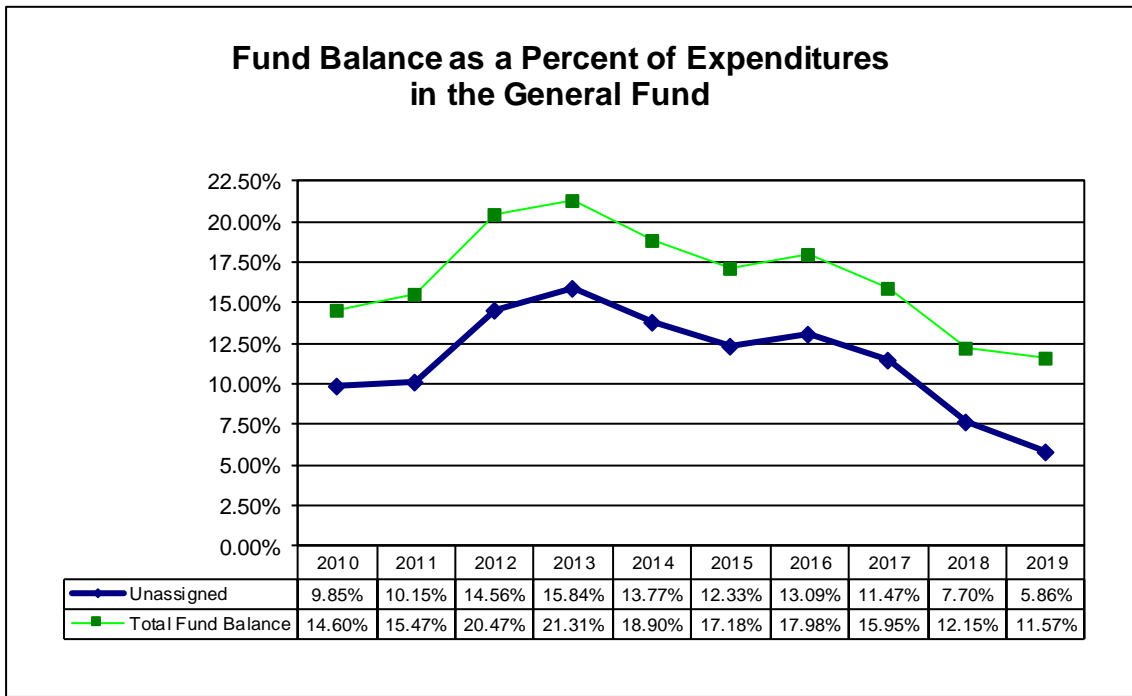
ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2019 (UFARS basis)

FUND DESCRIPTION	6/30/2018 AUDITED BALANCE	2018-19 AUDITED REVENUES	2018-19 AUDITED EXPENDITURES	2018-19 APPROVED TRANSFER	6/30/2019 AUDITED BALANCE
FOOD SERVICE					
NONSPENDABLE FOR INVENTORY	\$189,270		\$64,013		\$125,257
RESTRICTED FOR FOOD SERVICE	\$1,047,072	\$5,712,325	\$5,870,476		\$888,921
BUDGET		\$6,029,182	\$6,302,473		\$963,051
TOTAL FOOD SERVICE	\$1,236,342	\$5,712,325	\$5,934,489	\$0	\$1,014,178
DIFFERENCE		(\$316,857)	(\$367,984)		\$51,127
% VARIANCE		-5.26%	-5.84%		
COMMUNITY EDUCATION					
NONSPENDABLE FOR PREPAIDS	\$1,347	\$1	\$0	\$0	\$1,348
A. RESTRICTED FOR					
REGULAR COMMUNITY ED	(\$144,517)	\$5,534,334	\$5,311,489	(\$103,054)	(\$24,726)
EARLY CHILDHOOD FAMILY ED	\$55,133	\$526,493	\$581,626		\$0
SCHOOL READINESS	\$496,145	\$420,948	\$573,873		\$343,220
ADULT BASIC EDUCATION	\$0	\$595,368	\$677,220	\$81,852	\$0
OTHER PURPOSES	\$0	\$169,203	\$190,405	\$21,202	\$0
BUDGET		\$6,835,013	\$6,931,977		\$311,144
TOTAL COMMUNITY EDUCATION	\$408,108	\$7,246,347	\$7,334,613	\$0	\$319,842
DIFFERENCE		\$411,334	\$402,636	\$0	\$8,698
% VARIANCE		6.02%	5.81%		
CAPITAL PROJECTS FUND					
A. RESTRICTED FOR					
BUILDING CONSTRUCTION	\$3,243,659	\$56,801	\$796,083		\$2,504,377
LTFM (PREV ALT FACIL PROG)	\$510,737	\$3,653	\$217,954		\$296,436
BUDGET		\$10,000	\$2,000,000		\$1,764,396
TOTAL CAPITAL PROJECTS	\$3,754,396	\$60,454	\$1,014,037	\$0	\$2,800,813
DIFFERENCE		\$50,454	(\$985,963)		\$1,036,417
% VARIANCE		504.54%	-49.30%		
DEBT SERVICE					
NONSPENDABLE FOR PREPAIDS	\$0	\$2,325,779	\$0		\$2,325,779
A. RESTRICTED FOR					
OPERATING	\$2,800,285	\$7,802,502	\$9,699,698		\$903,089
OPEB BOND DEBT SERVICE	\$361,705	\$1,278,873	\$1,404,475		\$236,103
BUDGET		\$10,673,007	\$11,101,798		\$2,733,199
TOTAL DEBT SERVICE	\$3,161,990	\$11,407,154	\$11,104,173	\$0	\$3,464,971
DIFFERENCE		\$734,147	\$2,375		\$731,772
% VARIANCE		6.88%	0.02%		
INTERNAL SERVICE FUNDS					
DENTAL SELF-INSURANCE	\$186,894	\$953,736	\$888,993		\$251,637
HEALTH BENEFITS SELF-INSURANCE	\$7,077,308	\$21,688,530	\$20,668,436		\$8,097,402
SEVERANCE BENEFITS	\$2,551,544	\$347,337	\$248,761		\$2,650,120
OTHER POST-EMPLOYMENT BENEFITS	\$12,771,579	\$568,939	\$1,174,779		\$12,165,739
BUDGET		\$22,587,325	\$22,980,969		\$23,164,898
TOTAL INTERNAL SERVICE FUNDS	\$22,587,325	\$23,558,542	\$22,980,969	\$0	\$23,164,898
TRUST FUNDS					
EMPLOYEE BENEFITS TRUST FUND	\$124,426	\$887,456	\$913,509		\$98,373
PRIVATE-PURPOSE TRUST FUND	\$90,388	\$95,302	\$53,616		\$132,074
BUDGET		\$982,758	\$967,125		\$230,447
TOTAL TRUST FUNDS	\$214,814	\$982,758	\$967,125	\$0	\$230,447

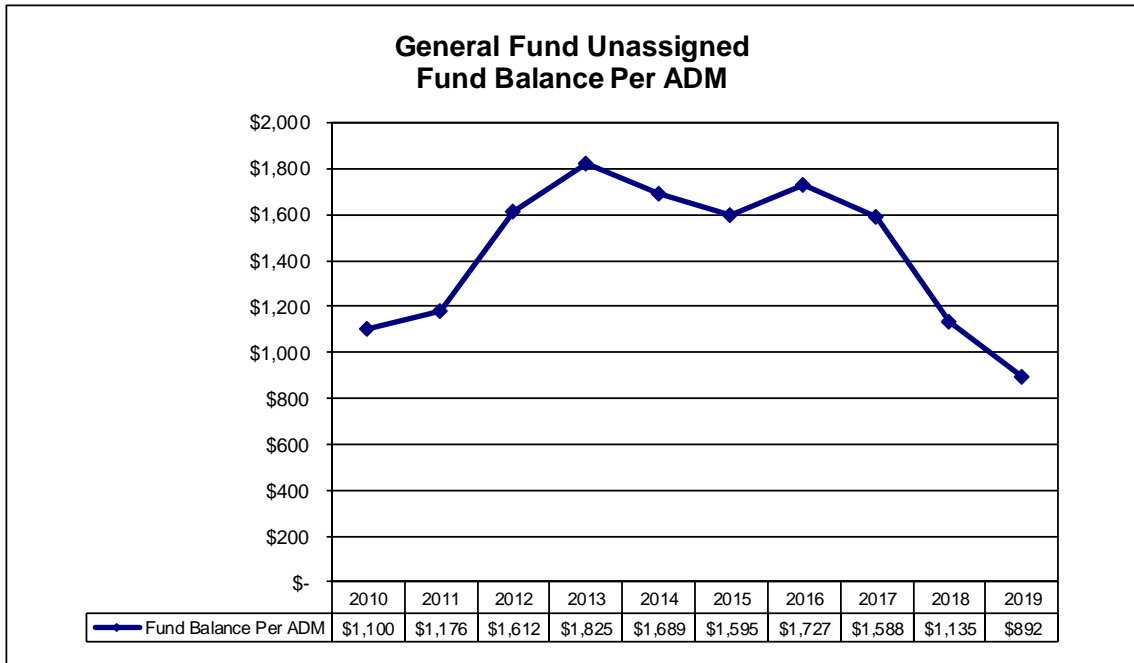
I. FINANCIAL RESULTS (CONTINUED)

Fund Balances (Continued)

As a percentage of annual expenditures:



Per student served for aid:

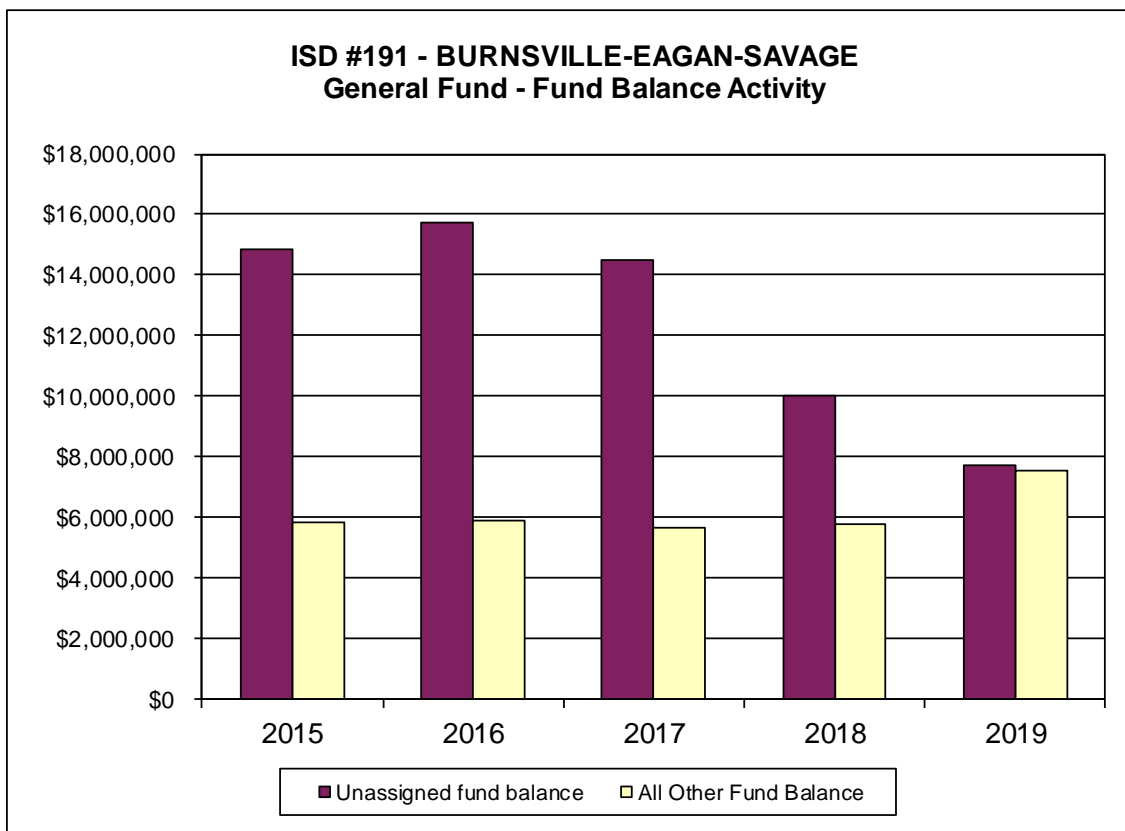


I. FINANCIAL RESULTS (CONTINUED)

Fund Balances of the General Fund

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

<u>UFARS Basis</u>	2015	2016	2017	2018	2019
Unassigned Fund Balance	\$ 14,849,613	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458	\$ 7,738,652
All Other Fund Balance	5,828,253	5,881,689	5,649,650	5,790,746	7,545,747
Total Fund Balance	\$ 20,677,866	\$ 21,629,697	\$ 20,116,731	\$ 15,815,204	\$ 15,284,399
Total Expenditures	\$ 120,386,631	\$ 120,269,787	\$ 126,130,083	\$ 130,123,536	\$ 132,076,288
Unassigned Fund Balance as a % of Total Expenditures	12.33%	13.09%	11.47%	7.70%	5.86%



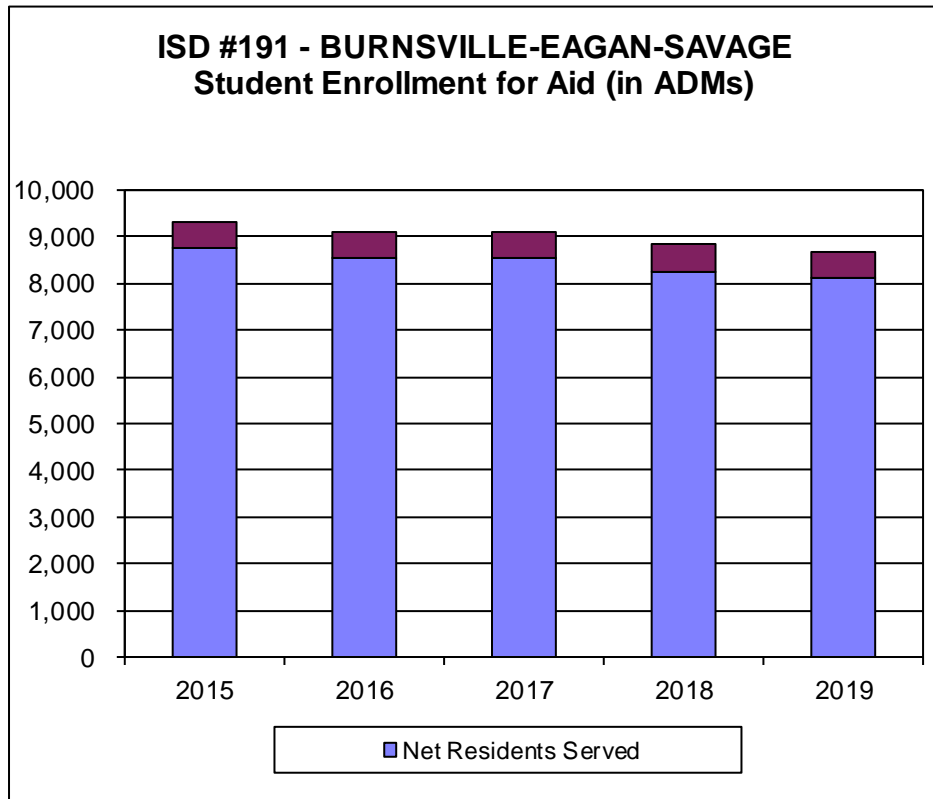
As reflected in the graph above, the District had been able to maintain financial strength through cost cutting measures and through community support for the operating referendum. For fiscal years 2018 and 2019, the Board chose to utilize available fund balance to finance the operating deficits.

I. FINANCIAL RESULTS (CONTINUED)

Students Served for Aid

	2015	2016	2017	2018	2019
Total Residents	10,645.10	10,652.86	10,708.91	10,548.77	10,635.48
Open Enrollment Out *	(1,892.48)	(2,092.06)	(2,169.47)	(2,281.84)	(2,536.98)
Net Residents Served	8,752.62	8,560.80	8,539.44	8,266.93	8,098.50
Open Enrollment In	558.65	560.01	569.96	565.59	574.10
Net ADM Served	9,311.27	9,120.81	9,109.40	8,832.52	8,672.60
Net Pupil Units Served	10,135.75	9,932.59	9,931.97	9,634.79	9,467.74

* - includes enrolled in charter schools



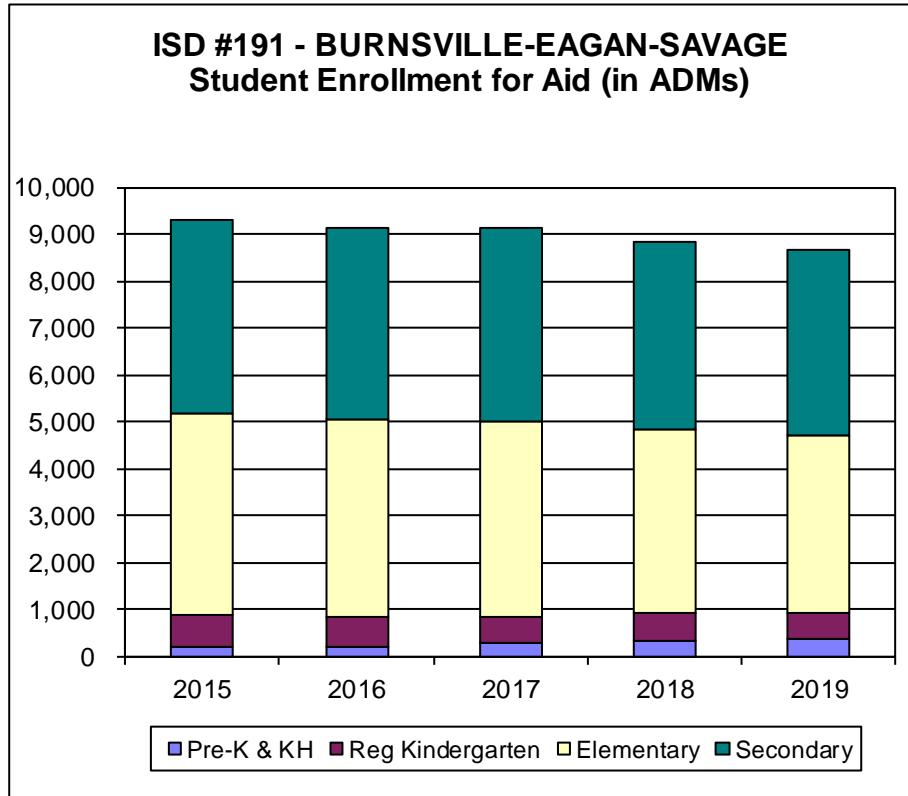
As reflected in the above chart and graph, the District’s net open enrollment has continued to see significant increases in the net open enrollment out in recent years.

APPENDIX A

FINANCIAL TRENDS OF YOUR DISTRICT

Within this report there are a number of areas where condensed financial statement data has been presented.

Student Enrollment



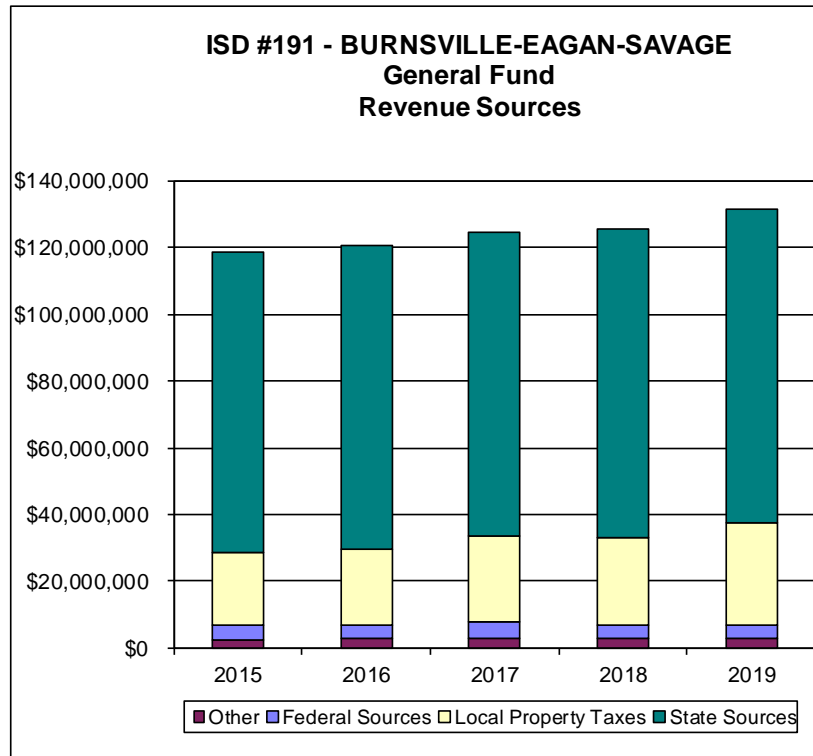
	2015	2016	2017	2018	2019
Pre-K, VPK & KH	197.73	208.53	268.11	327.04	377.25
Reg Kindergarten	669.34	600.16	554.50	574.78	536.06
Elementary	4,321.51	4,253.29	4,173.86	3,919.33	3,783.64
Secondary	4,122.69	4,058.83	4,112.93	4,011.37	3,975.65
Net ADM Served	<u>9,311.27</u>	<u>9,120.81</u>	<u>9,109.40</u>	<u>8,832.52</u>	<u>8,672.60</u>
Percent Change	(1.72)%	(2.05)%	(0.13)%	(3.04)%	(1.81)%

As noted in the above chart, the District's student count for fiscal 2018-2019 was 160 ADM (or 1.81%) lower than for the prior year.

APPENDIX A (CONTINUED)

General Fund Revenue

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



The table below illustrates the fluctuation that occurs between the taxes and state aid categories based on legislative activity. The Legislature determines what portion of the general education funding formula will be paid by local taxpayers. In addition, when the tax shift percentage changes or the state provides property tax relief, this only impacts the mix between state aids and taxes and does not change total revenue. The five-year period presented represents the first time in a number of years where no individual year is impacted by the effect of a tax shift entry which is a budgeting tool used by the Minnesota Legislature to balance the budget when needed. Although not impacted by accounting entries like aid and tax shifts, school finance in Minnesota continues to be a very difficult subject to explain to the general public.

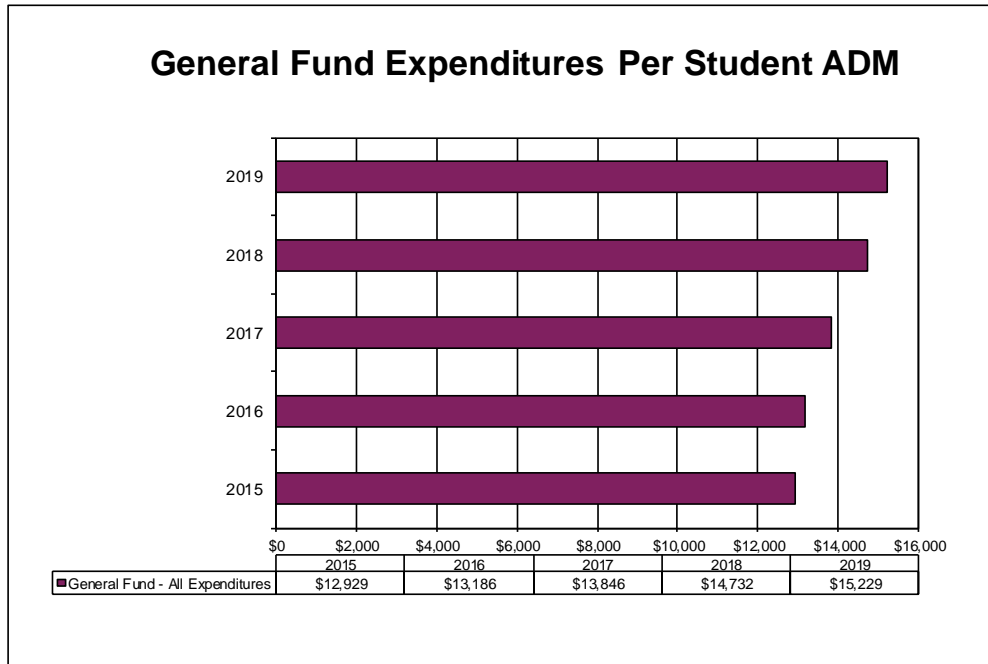
	2015	2016	2017	2018	2019
Local Property Taxes	\$ 21,933,388	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688	\$ 30,501,788
State Sources	90,062,883	90,837,480	90,931,906	92,932,943	94,084,001
Federal Sources	4,200,632	4,170,967	4,763,107	4,008,431	4,154,299
Other	2,398,540	2,659,840	3,044,658	2,724,031	2,799,031
Total Revenues	\$ 118,595,443	\$ 120,543,172	\$ 124,402,930	\$ 125,781,093	\$ 131,539,119

	2015	2016	2017	2018	2019
Local Property Taxes	18 %	19 %	21 %	21 %	23 %
State Sources	76	75	73	74	72
Federal Sources	4	3	4	3	3
Other	2	2	2	2	2
Total Revenues	100 %	100 %	100 %	100 %	100 %

APPENDIX A (CONTINUED)

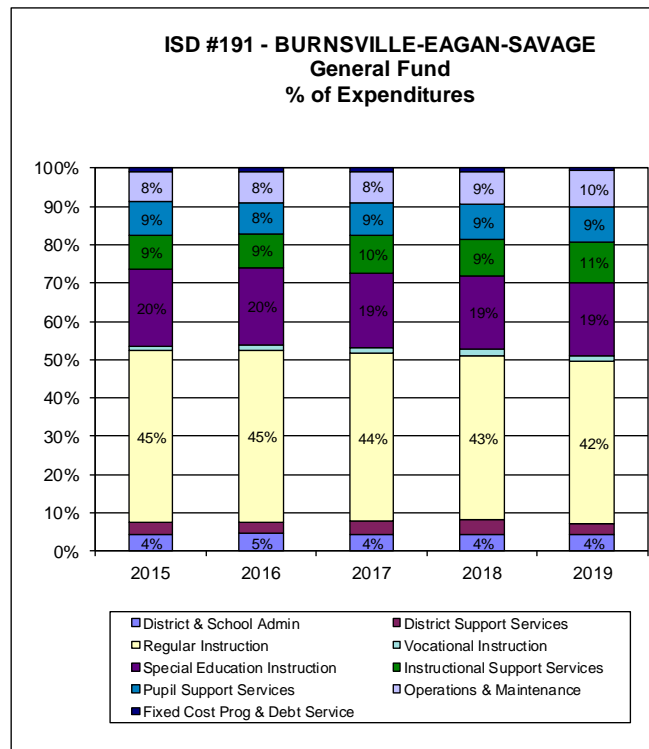
Expenditures Per Student

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



In fiscal 2019, General Fund expenditures per student increased by 3.37% while total ADMs served decreased 1.81%.

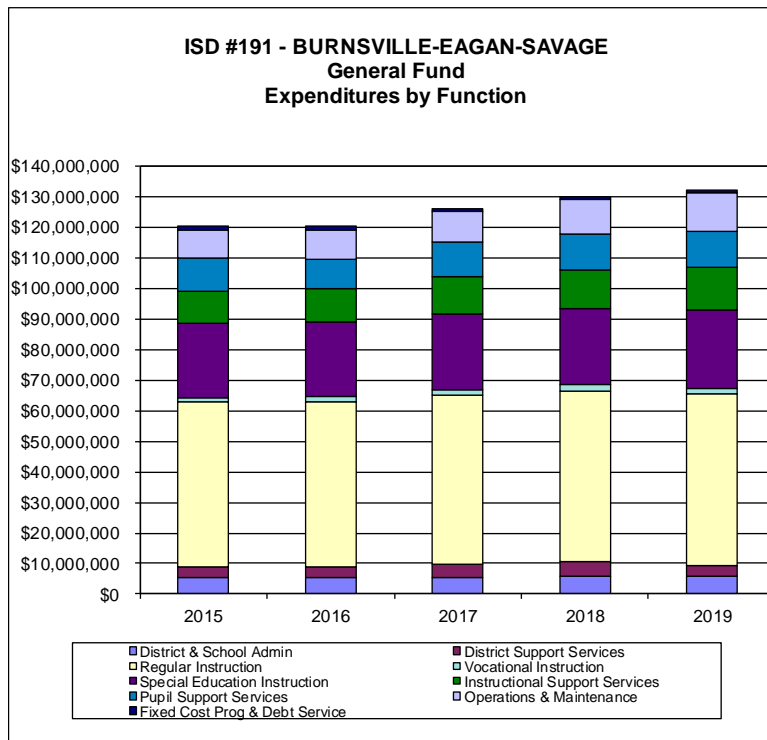
The following schedule shows total expenditures of the General Fund by program type:



APPENDIX A (CONTINUED)

Expenditures Per Student (Continued)

	2015	2016	2017	2018	2019
District and School Admin	\$ 5,381,925	\$ 5,536,309	\$ 5,540,777	\$ 5,713,911	\$ 5,825,527
District Support Services	3,651,974	3,531,663	4,294,058	5,145,446	3,524,970
Regular Instruction	53,893,564	54,043,785	55,203,196	55,507,587	55,963,544
Vocational Instruction	1,363,572	1,452,112	1,936,107	2,293,310	2,046,040
Special Education Instruction	24,169,675	24,455,459	24,533,048	24,837,327	25,423,086
Instructional Support Services	10,702,294	10,819,656	12,409,064	12,317,991	13,902,867
Pupil Support Services	10,576,978	9,766,662	11,028,619	11,880,056	11,887,039
Operations and Maintenance	9,415,483	9,573,137	10,144,537	11,427,371	12,721,947
Fixed Cost Prog and Debt Service	1,231,166	1,091,004	1,040,677	1,000,537	781,268
Total Expenditures	\$ 120,386,631	\$ 120,269,787	\$ 126,130,083	\$ 130,123,536	\$ 132,076,288



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

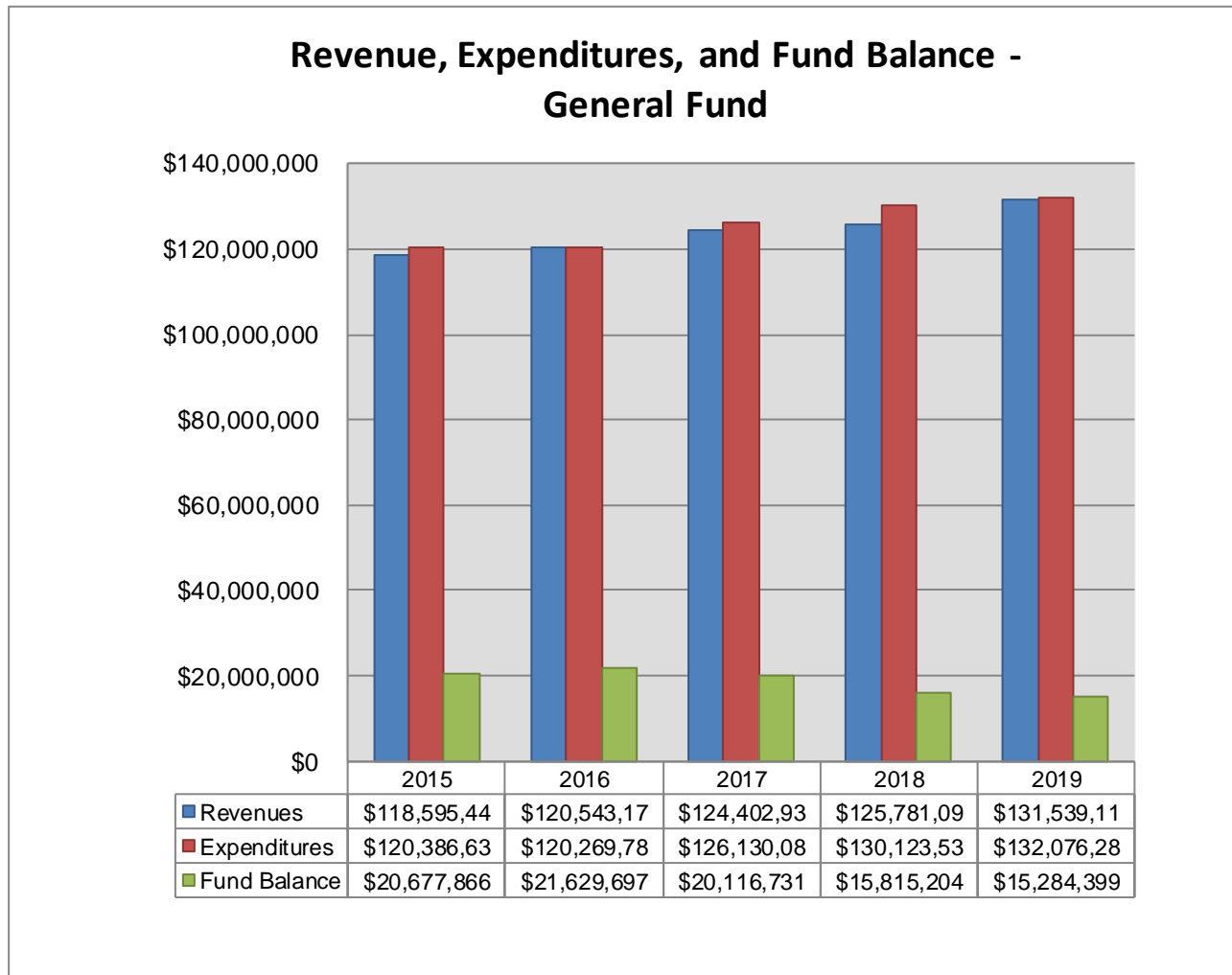
	2019				2018	2017
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
Salaries	\$ 77,728,825	\$ 75,009,494	\$ (2,719,331)	(3.50)%	74,097,361	\$ 72,382,263
Employee Benefits	29,892,854	29,783,336	(109,518)	(0.37)	29,360,147	28,054,305
Purchased Services	17,662,407	18,286,055	623,648	3.53	17,854,686	17,017,572
Supplies and Materials	2,778,917	3,212,980	434,063	15.62	3,636,499	4,007,841
Capital Expenditures	3,818,044	4,643,582	825,538	21.62	3,796,740	3,338,715
Other Expenditures	1,083,780	1,140,841	57,061	5.26	1,378,103	1,329,387
Total Expenditures	\$ 132,964,827	\$ 132,076,288	\$ (888,539)	(0.67)%	130,123,536	\$ 126,130,083

As reflected above, total expenditures of the General Fund were 0.67% under the budgeted amount. On a budget of \$132 million this outcome reflects very good budget development and monitoring.

APPENDIX A (CONTINUED)

General Fund Operations and Financial Position (UFARS Basis)

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

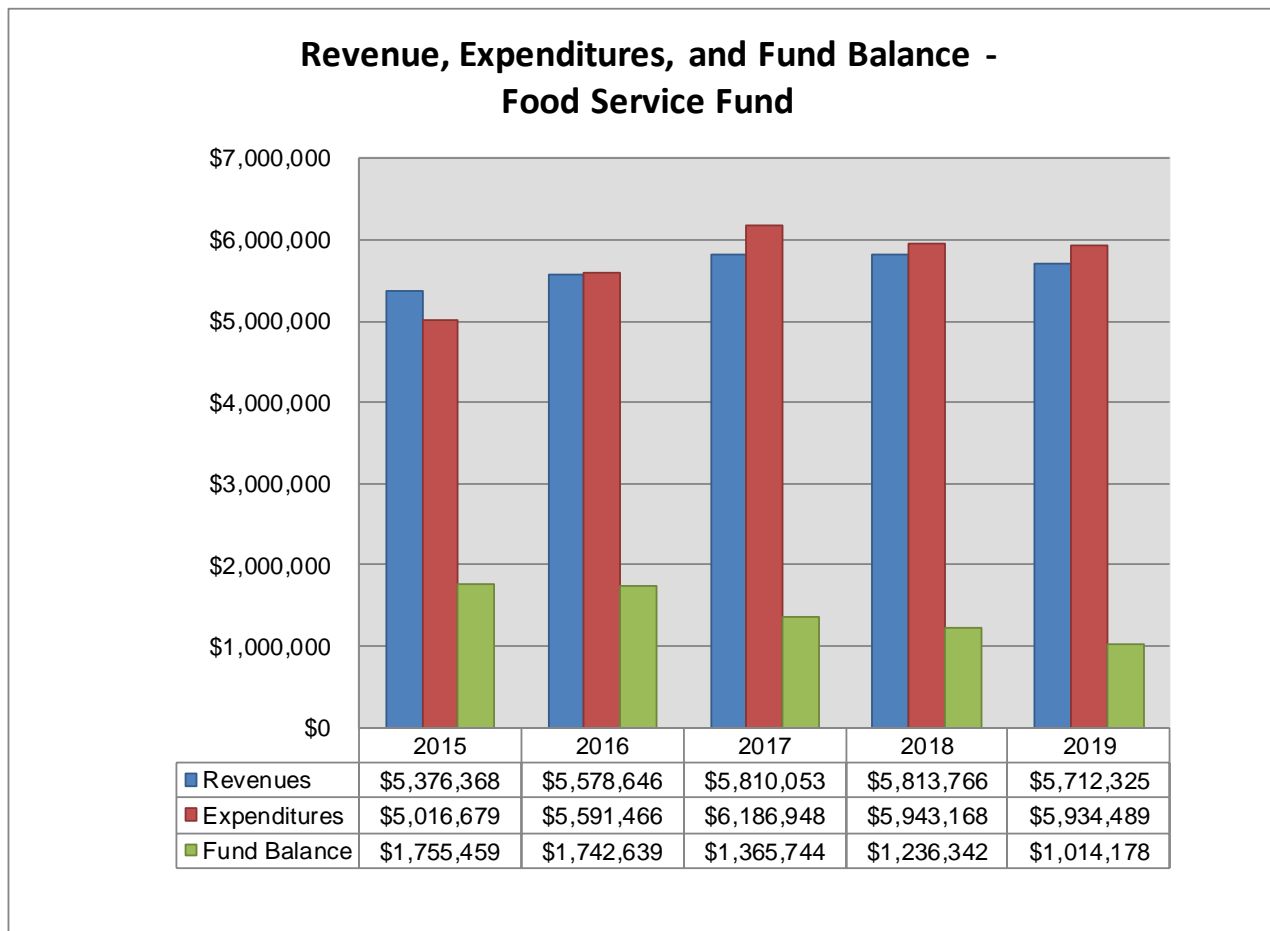


The District's General Fund unassigned fund balance changed by \$2,233,206 during fiscal 2018-2019, decreasing from \$10,024,458 to \$7,791,252 at June 30, 2019. Total fund balance of the General Fund decreased by \$530,805, ending at \$15,284,399 as of June 30, 2019. The ending unassigned fund balance represents 5.90% of General Fund expenditures.

APPENDIX A (CONTINUED)

Food Service Fund

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

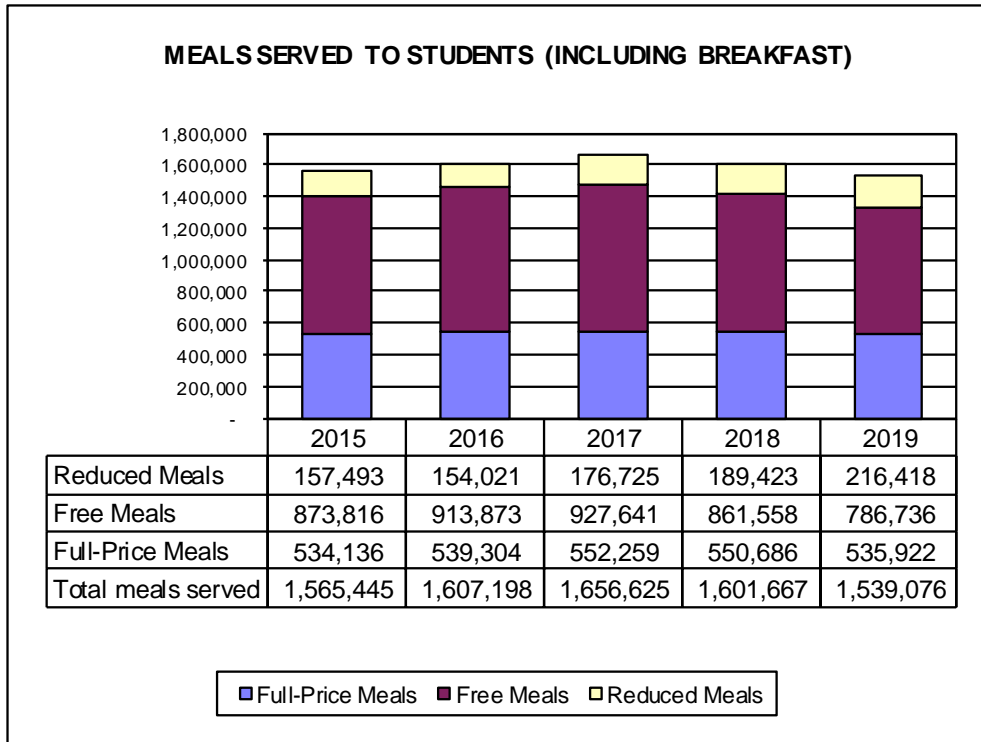


Total expenditures exceeded total revenues by \$194,932 in the District’s Food Service Fund for 2019, resulting in a fund balance of \$1,041,410 at June 30, 2019. The District utilized \$31,588 of the available fund balance for capital expenditure needs of the child nutrition program.

Total actual revenues were lower than the budgeted amount by a net of \$289,625 or 4.8%. One aspect of this is that across the state of Minnesota school districts experienced the impact of snow days on the number of meals served and the resulting revenue in relation to the amount budgeted for fiscal 2019. Total expenditures were lower than the budgeted amount by \$367,984. The net impact of these variances was a decline to fund balance that was approximately \$78,000 less than had been reflected in the final budget.

APPENDIX A (CONTINUED)

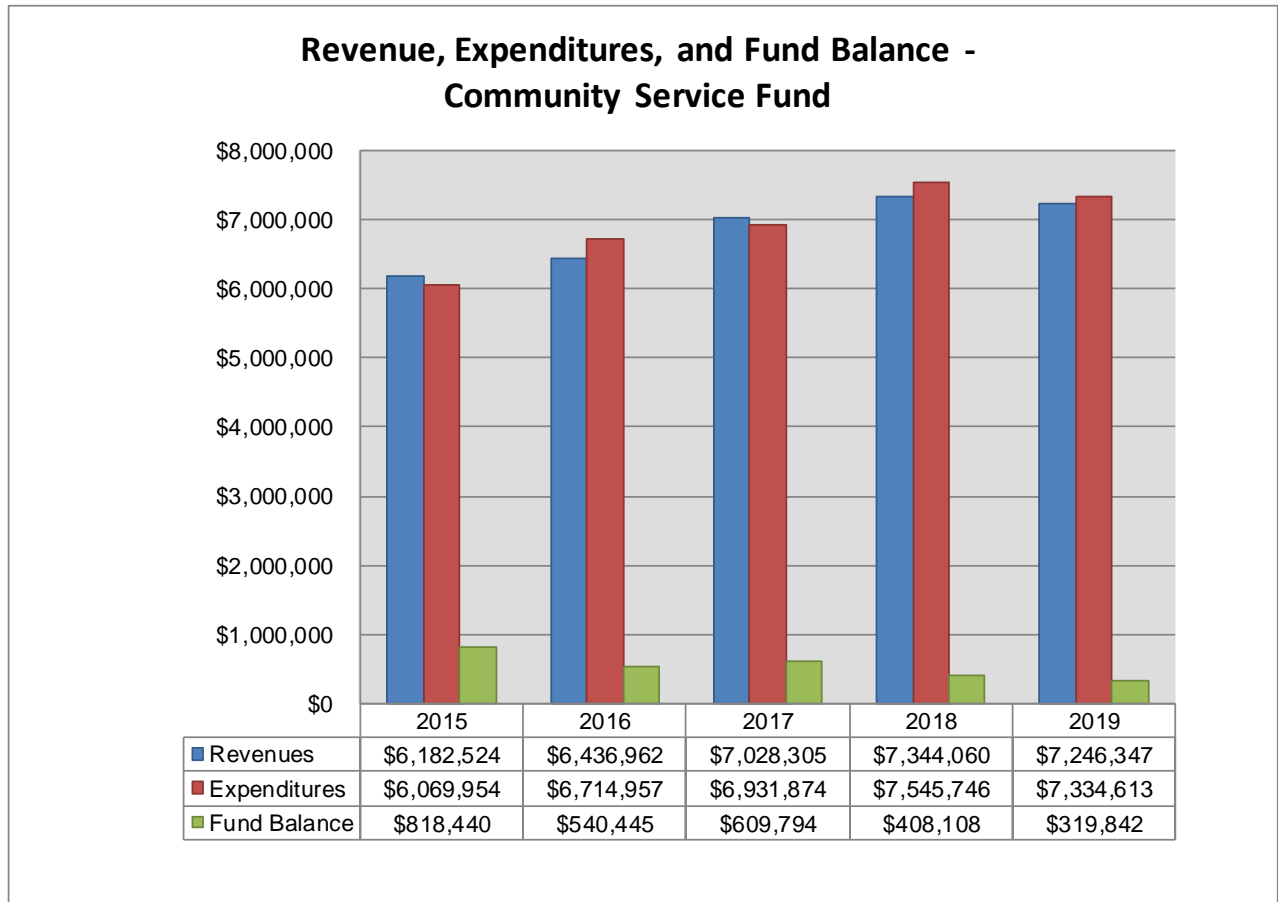
Food Service Fund (Continued)



Percentage of Total Meals Served by Type (including Breakfast):	Year Ended June 30,				
	2015	2016	2017	2018	2019
Full Price Meals	34.1 %	33.6 %	33.3 %	34.4 %	34.8 %
Reduced Price Meals	10.1	9.6	10.7	11.8	14.1
Free Meals	55.8	56.9	56.0	53.8	51.1
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

Community Service Fund

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



The District's Community Service Fund results reflected that expenditures exceeded revenues by \$88,266 for fiscal 2019, decreasing the combined fund balance from \$408,108 at June 30, 2018, to \$319,842 at June 30, 2019. We encourage you to continuously identify ways to increase program revenues and improve the matching of available revenues with corresponding program costs with flexibility built into the program development such that if programs cannot reasonably be operated on a self-sustaining basis the costs are not incurred.

Total revenues of the District's Community Service Fund for 2019 were approximately \$411,000 higher than the budgeted amount while total expenditures were approximately \$403,000 higher than the budgeted amount. The net impact of these variances was to decrease total fund balance by \$8,698 less than had been reflected in the budget. As part of any budget update initiated for fiscal 2019-2020, the community services department will want to take these budget variances into consideration in order to limit budget variances to every extent possible.

APPENDIX B

Expenditures Per Student (ADM) Served

	Statewide			ISD No. 191 Burnsville-Eagan-Savage		
	All Districts	Seven County Metro Area	Enrollment > than 4,000			
	2018	2018	2018	2017	2018	2019
District and School Admin and Support Services	\$ 1,091	\$ 1,045	\$ 993	\$ 1,049	\$ 1,186	\$ 1,032
Regular Instruction (including Co- & Extra-Curricular)	5,602	5,976	5,810	5,944	6,134	6,283
Vocational Instruction (Career & Technical)	159	154	159	203	238	229
Special Education Instruction	2,315	2,418	2,468	2,598	2,742	2,859
Instructional Support Services	639	748	743	1,174	1,206	1,374
Pupil Support Services (Including Transportation)	1,122	1,209	1,172	1,189	1,315	1,338
Operations and Maintenance and Other	924	896	906	1,118	1,167	1,179
General Fund Subtotal	11,852	12,446	12,251	13,276	13,987	14,294
Food Service	550	545	544	620	646	664
Community Service	606	750	713	743	824	824
Capital Expenditure (excluding Building Constr Fund)	743	636	642	416	444	527
Debt Service	1,342	1,372	1,434	1,466	1,306	1,300
Total Pre-K - 12 Operating Expenditures	<u>\$ 15,093</u>	<u>\$ 15,749</u>	<u>\$ 15,584</u>	<u>\$ 16,521</u>	<u>\$ 17,207</u>	<u>\$ 17,610</u>
Percent Change from Prior Year				7.15%	4.15%	2.34%

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

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

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

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

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

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

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

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

Food service - all costs of the Food Service Fund

Community service - all costs of the Community Service Fund

Capital expenditures - all capital expenditures charged to operating funds

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

APPENDIX C

LEGISLATIVE ACTIVITY

What follows are some education-related highlights of the 2019 legislative session as summarized from information made available by the Minnesota Department of Education, the Minnesota School Boards Association, and the Minnesota House of Representatives.

General Education Formula Increase

The General Education Revenue formula allowance was increased by 2% (or by \$126 per pupil unit to \$6,438) for fiscal year 2020 and by another 2% (or \$129 per pupil unit to \$6,567) for fiscal year 2021 and later.

Special Education Funding

Special education aid was increased by the amount needed (\$90,691,000) to hold the state average cross-subsidy constant at the fiscal year 2019 rate of \$820 per pupil. Beginning in fiscal year 2020, the following special education funding formula changes take effect:

- created a new category of special education aid called cross-subsidy reduction aid, and includes cross-subsidy aid in the definition of special education aid,
- the special education aid cap is phased out in fiscal 2021 and later,
- the tuition billing rate or “billback” paid by the resident school district is reduced for open enrolled special education students served by another district or charter school, and
- adjusts the hold harmless to reduce the reliance on the fiscal year 2016 base and factors in current year costs.

Special Education Tuition Billing

The tuition rate paid by the resident district for open enrolled students is reduced from 90% to 85% of the unfunded costs for fiscal year 2020 and to 80% for fiscal year 2021 and later. The general education revenue for a charter school student is adjusted equal to 5% in fiscal year 2020 and 10% in fiscal year 2021 and later, of the unreimbursed cost of providing special education services to the student. Charter schools will receive additional special education aid from the state to fully fund the impact of the tuition billing change.

Voluntary Prekindergarten / School Readiness Plus

The funding for this 4,000-seat program that was set to expire after fiscal 2019 was extended for two additional years.

School Safety Supplemental Aid

Makes a one-time appropriation of up to \$30 million. Districts must reserve the aid and use it for the same purposes as the safe schools levy.

Tribal Contract School Aid

The tribal contract aid amount for fiscal years 2020 and later was increased. Converts \$3,230 per pupil to 51.17% of the basic formula allowance (this links future amounts to increases in the basic formula allowance).

APPENDIX C (CONTINUED)

School Board Control of Extracurricular Activities

Aligns school board responsibility for extracurricular activities to GASB requirements 84 and 87. Requires a school board to take charge of and control all extracurricular activities. Also requires a school district to reserve revenue raised for extracurricular activities and spend the revenue only for extracurricular activities. School boards will need to review each student activity account not under board control to determine whether the activity belongs under a district's General Fund or should not be a part of the district's financial system, (i.e.: outside organizations such as Booster Clubs). Effective July 1, 2019.

Simplification of Local Optional Revenue (LOR)

Modifies local optional revenue so that the revenue no longer needs to be factored into a district's referendum revenue. Transfers \$300 per pupil unit of referendum revenue to LOR. Keeps the revenue and equalization levels the same. Conforms equity revenue, referendum allowance, referendum allowance limit, referendum equalization levy, and aid to the realignment of local optional revenue.

Dyslexia Screening

Requires a school district to screen for characteristics of dyslexia, in a locally determined manner, students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2. For students in grade 3 or higher, requires a district to screen students for characteristics of dyslexia, in a locally determined manner, who demonstrates a reading difficulty, unless a different reason for the reading difficulty has been identified.

Lead in School Drinking Water

Charter schools were added to the testing requirements. A school district or charter school that finds lead in cooking or drinking water is required to formulate, make publicly available, and implement a plan consistent with established guidelines and recommendations to ensure student exposure to lead is minimized. Districts and charter schools are also required to remediate the presence of lead to below the level set in the guidance, verified by retest, or directly notify parents of the result. The water source is required to be made unavailable until the hazard has been minimized.

Disposing of Surplus School Computers

In addition to authority available under current law to transfer surplus school computers to another school district, the state Department of Corrections, the Minnesota State system, or a family in the school district whose income is at or below the federal poverty level, legislation authorizes a school district to transfer a computer to a charitable nonprofit registered with the attorney general's office, or to sell or give a surplus computer to currently-enrolled district students who intend to enroll the following year. Requires the district to give priority to those students eligible for free or reduced-price meals and distribute the remaining computers by lottery.

Referendum Equalization Levy

The Legislature provided \$9,000,000 in property tax relief in fiscal year 2021 and \$600,000 for additional referendum aid for charter schools. The equalization factor for Tier 2 (new Tier 1) of the referendum levies was increased and conforms with technical provisions in the 2019 Education Omnibus Bill that convert the board-approved portion of Tier 1 referendum revenue to the local optional program. Effective for fiscal year 2021 and later.

School Building Bond Agricultural Credit

The school building bond ag credit was increased from 40% to 50% in Pay 20, to 55% in Pay 21, to 60% in Pay 22 and to 70% in Pay 23 and thereafter.

APPENDIX D

ACCOUNTING UPDATE

GASB standards effective for the first time for June 30, 2019, financial statements.

GASB Statement No. 83 – Certain Asset Retirement Obligations

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

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

GASB Statement No. 88 improves the consistency in the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. The statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Requires disclosure of additional essential information about debt. The statement is effective for reporting periods beginning after June 15, 2018.

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

GASB Statement No. 84 – Fiduciary Activities

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

The main changes of this statement:

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

The statement is effective for reporting periods beginning after December 15, 2018. The following are considerations for Minnesota school districts.

APPENDIX D (CONTINUED)

GASB No. 84 has new definitions for pension trust funds, investment trust funds and private purpose trust funds. Trust agreements or an equivalent arrangement must be present for an activity to be reported in a trust fund (Fund 8), otherwise it will be part of the General Fund or the Custodial Fund. Custodial funds will report fiduciary activities for which there is no trust or equivalent arrangement. The Agency Fund (Fund 9) will no longer be allowed as of July 1, 2019, since this is no longer valid per GASB Statement No. 84. Review and re-categorize all activity in Fund 8 and Fund 9 to determine if the activity belongs in a different fund or if the LEA should not keep the activity. MDE has requested a new fund (Fund 18) to be in compliance with GASB Statement No. 84.

Student activities not under board control are not considered to be special revenue funds because they do not represent a single stream of revenue and the purpose of each activity may vary. Effective July 1, 2019, Minnesota school districts will no longer be allowed to report student activities “not under board control”. Student activities within the General Fund will need to be reserved using fund balance account 401 so the student activity funds are not comingled. The use of a restricted fund balance code will also ensure that there is no impact on the state’s statutory operating debt (SOD) calculation. Districts may, for local purposes, choose to have sub-accounts within the fund balance for each student activity (i.e., student council, chess club, or band).

Things to keep in mind once student activities are under board control include the fact that the Board must review all transactions, the Board will have oversight on activity accounts, there may be changes in allowable expenditures and there will be school board approval of all contracts (although this should have already been occurring). School districts will want to review and implement, where necessary, appropriate internal controls over receipting, fundraising, etc.

GASB Statement No. 87 – Leases

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

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

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

APPENDIX D (CONTINUED)

STEPS THAT CAN BE TAKEN NOW

- 1) **Gather leases and contracts.** Depending on the number of leases your organization has, this may be a bigger challenge than anticipated. Keep in mind that not all leases are written “lease” agreements. Some contracts also include embedded leases that were previously treated as expenses, so you may be surprised to find more operating leases than you realized. Checking accounts payable for recurring payments may help you locate agreements that you’ll need to analyze.
- 2) **Analyze all contracts to determine which are leases under the new standard.** GASB 87 defines a lease as a “contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset), as specified in the contract, for a period of time in an exchange or exchange-like transaction.” Here are some of the agreements that can be excluded:
 - Short-term leases that are one year or less in duration.
 - Intangibles, such as investment assets, software licenses, and patents.
 - Financed purchases, where ownership of the asset transfers at the end of the lease without an additional payment.
- 3) **Review leases for multiple components.** Some leases include service agreements that will need to be split off from the entire lease. Many agreements (like service agreements and supply contracts) may qualify as leases under GASB 87. Some examples of service contracts that may have embedded leases can include cafeteria equipment, soda fountains, water coolers, coffee machines, etc. where the government may get to use a particular piece of equipment for free in return for the exclusive use of the provider’s products.
- 4) **Determine appropriate materiality thresholds for capitalization.** Work with your auditor to determine what this should be. Be aware that items that are well below that threshold individually may be material in the aggregate.
- 5) **Select a technology solution such as leasing software to help manage your leases.** Unless your organization only has a few leases, the calculations for journal entries and footnote disclosures will most likely be beyond the capabilities of Excel. When choosing a software solution, keep in mind that tracking this information from leases will be an ongoing project, so look for one that’s easy to use and provides your organization with all the information you’ll need. Make sure to consider document storage as part of the capabilities. Entities with greater than 10-20 identified leases may wish to seriously consider a lease software solution and not rely on spreadsheets. Keep in mind that if a government has many similar leases, it may choose to amortize the lease assets as a group rather than individually. Composite depreciation is applied to groups of dissimilar assets, but should not be applied across classes of assets, such as buildings, equipment, furniture, and vehicles.
- 6) **Consider the district’s bond covenants, loan covenants, and debt limitations to determine impact.** While a recent update from GASB (GASB 88) specifies that lease liabilities are excluded from the definition of debt for the purposes of financial statement disclosures, it’s not clear whether banks, credit rating agencies or other stakeholders will take a similar stance.

Adding liabilities for operating leases to the balance sheet may mean that covenants for bond contracts and loan agreements will be violated. If this is the case, you may need to renegotiate those agreements. Contacting these stakeholders and other interested parties early on is crucial.

APPENDIX D (CONTINUED)

Adding to the complexity, the rules and statutes governing debt limitations vary across states, counties, and municipalities. You may need to consult with an attorney to determine whether lease liabilities count as debt for those limitations.

- 7) **Develop new district policies and procedures as necessary.** Unlike many other financial controls, you'll need to work as a team with people outside of accounting, including procurement, IT, and legal, to make sure all leases and contracts go through accounting. You may need to educate others about the balance sheet impacts of leases.
- 8) **Do your initial calculations and run the results past your auditor.** Because the calculations are different from the previous treatment of leases, some advisors are recommending performing a trial calculation on a subset of your leases. Then, ask us as your auditors to check your numbers before you do the entire population of leases.
- 9) **Begin the process early.** Early adopters report that they need two or three hours per lease to analyze and extract the data. Adding to the challenge, many government finance professionals wear many hats, and dealing with financial matters may be only a small part of their responsibilities. Be sure to keep the resulting information very organized and accessible and also keep in mind the new information that will be required for footnote disclosures.
- 10) **Start learning and keep learning.** Understanding the new standards is a steep learning curve. You'll need to dedicate time and resources for your team to get up to speed.

GASB Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period

GASB Statement No. 89 provides that for financial statements prepared using the economic resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expense in the period in which the cost is incurred. Such interest cost should not be capitalized as part of the historical cost of a capital asset. Effective for reporting periods beginning after December 31, 2019. Earlier application is encouraged.

GASB Statement No. 90 – Majority Equity Interests—An Amendment of GASB Statements No. 14 and No. 61

GASB Statement No. 90 modifies previous guidance for reporting a government's majority equity interest in a legally separate organization by specifying that this type of interest should be reported as an investment if it meets the definition of an investment as prescribed in GASB 72. For all other holdings of a majority equity interest, a government would report the legally separate organization as a component unit, and the government or fund that holds the interest would report the asset using the equity method. Effective for reporting periods beginning after December 15, 2018.

GASB Statement No. 91 – Conduit Debt Obligations

The primary objective of GASB Statement No. 91 is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. Effective for reporting periods beginning after December 15, 2020.



APPENDIX E

FORMAL REQUIRED COMMUNICATIONS

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 191 (the District) as of and for the year ended June 30, 2019, and have issued our report thereon dated December 2, 2019. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2019.

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

Qualitative aspects of accounting practices (continued)

Accounting estimates

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

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

Management's estimate of the due from Minnesota Department of Education is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2019. The most significant of these is the aid portion of general education revenue. General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the school. Student attendance is accumulated in a statewide database, Minnesota Automated Reporting Student System (MARSS). Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for fiscal year 2019 is not finalized until well into the next fiscal year. MDE calculates amounts owed to the District for special education excess cost tuition billing and adds the amount to the District's special education aid. Because the tuition amounts are based on estimated information, final entitlements are not expected to be known until well into the following fiscal year. Management expects any differences between estimated and actual data will be insignificant.

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

Management's estimate of due from federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2019. Many federal entitlements require that supporting financial reporting information be provided both in the Uniform Financial Accounting and Reporting Standards (UFARS) accounting system and also the Electronic Data Reporting System (EDRS) reporting system. To the extent that these two separate systems are not in agreement and reported in a timely manner, the estimated aid entitlement may be adversely affected. Management expects any differences between estimated and actual data will be insignificant.

Qualitative aspects of accounting practices (continued)

Accounting estimates (continued)

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

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

Management's estimate of the District's proportionate share of PERA's and TRA's Net Pension Liability is based on guidance from GASB Statement No. 68 and each plan's respective allocation tables. Each plan's allocation tables allocate a portion of the plan's net pension liability based on the District's prior fiscal year contributions as a percentage of the total contributions received for the related year by the plan.

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

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

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

Financial statement disclosures

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

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements:

- We noted one uncorrected misstatement with respect to adjusting the beginning net position and accumulated depreciation of fixed assets for the government-wide statement of net position due to a system error that resulted in missed depreciation on 2 assets. This resulted in an understatement of accumulated depreciation for those assets and an overstatement of net capital assets in the amount of \$1,406,964. Due to being immaterial to governmental activities individually and in the aggregate, the District is correcting the over statement of capital assets in the prior year through current year activity.

Corrected misstatements

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

- During the performance of audit procedures over the District's Food Service Fund federal revenues and receivables revenues, it was noted that the District had originally overstated revenues and receivables in the amount of \$131,405. Therefore, the audit firm proposed, and the District posted to its general ledger accounts, the related material adjusting journal entry for food service federal revenues and receivables.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 2, 2019.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate letter to you dated December 2, 2019, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

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

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 2, 2019.

With respect to the individual fund financial statements and the Uniform Financial Accounting and Reporting Standards Compliance Table (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 2, 2019.

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

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

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

* * *

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



CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 2, 2019



Agenda V.B.4.
December 12, 2019

To: Members, Board of Education
From: Lisa K. Rider, Executive Director of Business Services
Date: December 5, 2019
Re: Certification of Final Property Tax Levy Payable 2020

RECOMMENDATION: that the Board of Education certify the final property tax levy for taxes payable in 2020 as follows:

General - RMV, Voter Approved	\$ 15,247,948.55
General - RMV, Other	6,427,084.35
General - NTC, Voter Approved	3,109,328.83
General - NTC, Other	6,710,880.67
Community Service	1,809,068.06
General Debt Service, Voter Approved	3,626,612.47
General Debt Service, Other	5,943,212.51
OPEB/ Pension, Other	1,368,863.64
	<hr/>
Total	<u>\$ 44,242,999.08</u>

The final levy recommended for approval this evening is in the amount of \$44,242,999.08. This represents the District's maximum levy authority and reflects a 1.24% increase from the payable 2019 property tax levy.

I recommend approval of the final levy for taxes payable in 2020 of \$44,242,999.08.

Attachment: Final Levy Comparison Payable 2019 and 2020

I. COMPUTATION OF 2019 PAYABLE 2020 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	16,043,794.05	795,845.50-	N/A			15,247,948.55
GEN-RMV OTHER-EXEMP	6,739,963.53	312,879.18-	N/A			6,427,084.35
GEN-NTC VOTER-EXEMP	3,109,328.83		N/A			3,109,328.83
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	6,676,603.38	133,474.46-	167,751.75			6,710,880.67
TOTAL GENERAL	32,569,689.79	1,242,199.14-	167,751.75			31,495,242.40
COM SERV-EXEMP	1,543,391.52	256,091.53	9,585.01			1,809,068.06
DEBT-VOTER-NONEXEMP	3,910,371.00	341,680.32-	57,921.79			3,626,612.47
DEBT-OTHER-NONEXEMP	6,522,609.19	579,396.68-				5,943,212.51
TOTAL DEBT SERV	10,432,980.19	921,077.00-	57,921.79			9,569,824.98
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,475,956.13	115,721.96-	8,629.47			1,368,863.64
TOTAL OPEB/PENSION	1,475,956.13	115,721.96-	8,629.47			1,368,863.64
TOTAL	46,022,017.63	2,022,906.57-	243,888.02			44,242,999.08

II. COMPARISON OF 2018 PAYABLE 2019 LEVY LIMITATION WITH 2019 PAYABLE 2020 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2018 PAY 2019 LIMITATION	2019 PAY 2020 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	30,381,956.50	31,495,242.40	1,113,285.90	3.66
COMMUNITY SERVICE	1,543,820.66	1,809,068.06	265,247.40	17.18
GENERAL DEBT SERVICE	10,372,592.18	9,569,824.98	802,767.20-	7.74-
OPEB DEBT SERVICE	1,402,666.65	1,368,863.64	33,803.01-	2.41-
TOTAL	43,701,035.99	44,242,999.08	541,963.09	1.24

III. COMPARISON OF 2018 PAYABLE 2019 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2019 PAYABLE 2020 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2018 PAY 2019 CERTIFIED LEVY + ADJUSTMENTS	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	30,381,956.50			
COMMUNITY SERVICE	1,543,820.66			
GENERAL DEBT SERVICE	10,372,592.18			
OPEB DEBT SERVICE	1,402,666.65			
TOTAL AFTER ADJUSTMENTS	43,701,035.99			

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Future Ready. Community Strong.

**Agenda V.B.5.
December 12, 2019**

To: Board of Education
Superintendent Dr. Theresa Battle

From: Lisa Rider, Executive Director of Business Services

Date: December 5, 2019

Re: Combined Precincts

Recommendation: that the Board adopts a resolution establishing combined polling places for certain multiple precincts and designating hours during which the polling places will remain open for voting for school district elections not held on the day of a statewide election.

The resolution is being brought to you because Sec. 14. Minnesota Statutes 2016, section 205A.11, subdivision 2, is amended to read:

Subd. 2. **Combined polling place.** (a) When no other election is being held in two or more precincts on the day of a school district election, the school board may designate one or more combined polling places at which the voters in those precincts may vote in the school district election.

(b) By December 31 of each year, the school board must designate, by resolution, combined polling places. The combined polling places designated in the resolution are the polling places for the following calendar year, unless a change is made:

- (1) pursuant to section 204B.175; or
- (2) because a polling place has become unavailable.

(c) If the school board designates combined polling places pursuant to this subdivision, polling places must be designated throughout the district, taking into account both geographical distribution and population distribution. A combined polling place must be at a location designated for use as a polling place by a county or municipality.

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: DECEMBER 12, 2019

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in said district on the 12th day of December, 2019, at 6:30 o'clock p.m., for the purpose in part, of establishing combined polling places for school district elections not held on the day of a statewide election.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following resolution:

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR CERTAIN
MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE
POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT
ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school elections not held on the day of a statewide election. The following combined polling places are hereby established to serve the

precincts specified for all school district special and general elections not held on the same day as a statewide election:

COMBINED POLLING PLACE: Edward Neill Elementary School
13409 Upton Avenue
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-02, P-07, P-11, P-12 and P-16; Dakota County, Minnesota.

COMBINED POLLING PLACE: Gideon Pond Elementary School
613 E. 130th Street
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-06, P-08, P-09 and P-14; Dakota County, Minnesota.

COMBINED POLLING PLACE: John Metcalf Middle School
2250 Diffley Road
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Eagan, P-04, P-5A, P-5B, P-9A and P-9B; Dakota County, Minnesota.

COMBINED POLLING PLACE: Sioux Trail Elementary School
2801 River Hills Drive
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Apple Valley, P-5A, and the City of Burnsville, P-01, P-05 and P-10; Dakota County, Minnesota.

COMBINED POLLING PLACE: Vista View Elementary School
13109 County Road 5
Burnsville, MN 55337

This combined polling place serves all territory in Independent School District No. 191 located in the City of Burnsville, P-03, P-04 and P-17; Dakota County, Minnesota.

COMBINED POLLING PLACE: Harriet Bishop Elementary School
14400 O'Connell Road
Savage, MN 55378

This combined polling place serves all territory in Independent School District No. 191 located in the City of Savage, P-3, P-4, and P-8; Scott County, Minnesota.

NOTICE OF CHANGE IN POLLING PLACE LOCATION
INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

Dear Voter:

If you live in one of the precincts listed below, you will vote at the combined polling place listed below for school district elections in Independent School District No. 191:

<u>Precinct</u>	<u>School District Combined Polling Place</u>
City of Burnsville, P-02, P-07, P-11, P-12 and P-16	Edward Neill Elementary School 13409 Upton Avenue Burnsville, MN 55337
City of Burnsville, P-06, P-08, P-09 and P-14	Gideon Pond Elementary School 613 E. 130 th Street Burnsville, MN 55337
City of Eagan, P-04, P-5A, P-5B, P-9A and P-9B	John Metcalf Middle School 2250 Diffley Road Burnsville, MN 55337
City of Apple Valley, P-5A City of Burnsville, P-01, P-05 and P-10	Sioux Trail Elementary School 2801 River Hills Drive Burnsville, MN 55337
City of Burnsville, P-03, P-04 and P-17	Vista View Elementary School 13109 County Road 5 Burnsville, MN 55337
City of Savage, P-3, P-4, and P-8	Harriet Bishop Elementary School 14400 O'Connell Road Savage, MN 55378
City of Savage, P-1, P-2 and P-7 City of Shakopee, P-4 and P-12A	Glendale United Methodist Church 13550 Glendale Road Savage, MN 55378

Please note that this notice applies only to school district elections not held on the day of a statewide election. Municipal or state elections may be held at a different location. If you wish further information on school district polling place locations, contact the school district or the County Auditor.

/s/ _____
Clerk
Independent School District No. 191
(Burnsville-Eagan-Savage)



Future Ready. Community Strong.

**Agenda V.B.6.
December 12, 2019**

TO: Board of Education
Superintendent Dr. Theresa Battle

FROM: Dave Helke, principal

DATE: December 5, 2019

RE: 2020-21 Secondary Course Catalog

RECOMMENDATION: That the Board of Education approves the additions, deletions, and changes to the 2020-21 Secondary Course Catalog as noted below.

For reference, 2019-2020 Catalog Link: [2019-2020 Course Catalog](#)

2020-2021 Additions:

- *Algebra II Skills* (Special Education, align with general education math courses)
- *Social Skills* (Special Education, meet the individualized needs of students)
- *EL Developing Reading/Writing 3* (EL, combines two existing courses because of a move to more co-teaching in ELA)
- *EL Newcomer Introduction to English* (EL, changes existing EL Level 1 course to better meet the needs of newcomers throughout the school year in all language domains)

2020-2021 Deletions:

- *Creative Product Development* (Family & Consumer Sciences, duplicates Design Studio)
- *Algebra I Math Skills* (Special Education, align with general education math courses)
- *French III, CIS French IV, and CIS French V* (World Language, do not currently offer this year as eliminated in budget reductions)

2020-2021 Changes:

- *Team Sports* (Physical Education, open to 9th grade students)
- *Advocacy: Skills for Academic Success* (Special Education, drop Advocacy from title)
- *Advocacy: Skills for Positive Choices* (Special Education, drop Advocacy from title)
- *Language Arts Skills for Life* (Special Education, drop “for life” from title)
- *Math Skills for Life* (Special Education, drop “for life from title)
- *Symphonic Orchestra* (Music, change grade levels open to 10, 11, 12)
- *Self Defense* (Physical Education, change grade levels open to 10, 11, 12)
- *Dance Technique 1 and Dance Technique 2* (currently each course is a full year, change to three semester courses, Dance Technique 1, Dance Technique 2, and Dance Technique 3)
- *CIS/AP Calc AB, CIS/AP Government, CIS/AP Micro and Macro Economics, CIS/AP American History* (remove CIS as option eliminated in budget reductions)

- *Design Studio Introduction* (Family & Consumer Sciences, drop Introduction from title, change grade levels open to 10, 11, 12, update prerequisites, notes, and description)
- *Fashion Production & Merchandising* (Family & Consumer Sciences, change the name to Fashion Design, change grade levels open to 9, 10, 11, 12, update prerequisites, notes, and description)
- *Housing & Interior Design* (Family & Consumer Sciences, change grade levels open to 9, 10, 11, 12, and update prerequisites, notes, and description)
- *Possibilities for Future:*
- *Advanced Manufacturing* (Technology Education, pathway course added if awarded a Youth Skills Training grant through the Department of Labor)
- *Pathways Internship Experience: Seminar and Pathways Internship Experience* (work-based learning opportunity specific to pathway area)
- *Criminal Justice, Law Enforcement, and Corrections* (expansion of Health Sciences & Human Services pathways)
- *Leadership Cybersecurity*

Adopted:
Reviewed:
Revised:
Rescinds:

509.5 INTRA-DISTRICT TRANSFER (VARIANCE ENROLLMENT)

I. PURPOSE

The school district provides enrollment options to resident students whenever practicable. It is the purpose of this policy to set forth procedures and standards in making such determinations.

II. GENERAL STATEMENT OF POLICY

A. Eligibility

Students who are current residents of the district are eligible to apply for Variance Enrollment. Applications for Variance Enrollment shall be available on the district website and in the District Enrollment Center.

B. Standards for Acceptance

1. Residents living in the district who would like to enroll their student in a school outside of their attendance area must complete the Variance Enrollment application (one form per child). Applicants will be notified in writing of approval/non-approval.
2. Approval for Variance Enrollment transfer is under the condition that program, class, grade level, or school building capacity is not exceeded as determined by the district.
3. Approval is valid for the duration of enrollment at the building designated on the application. Once approved for a particular school, there is no need to reapply each year that a student is enrolled at that school.
4. While acceptance into the district is permanent through the student's graduation, when the student promotes to a new building, he/she must apply for school building placement by completing and submitting a new Variance Enrollment application. Approval is based on current enrollment levels and promotion to the school that the majority of their sibling or peers will attend is not guaranteed.
5. The Superintendent shall establish an Approval Process for Variance Enrollments in accordance with Policy 509.5. The process shall be posted on-line under Student Enrollment.
6. Transportation of students under this policy shall be the responsibility of the parent/guardian, unless transportation is documented in a student's special education plan. The district may provide bus transportation in accordance with policy 707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS, if:
 - a. The ride is on an existing bus route to school/program and space is available on bus;

- b. No re-routing of buses and no additional bus stops are created;
 - c. Any fees, if applicable, required by the district for providing transportation have been paid in full;
- C. A signed waiver is on file indemnifying the district of any liability for the safekeeping of the student at the bus stop, or to and from home to bus stop. Exceptions to the Policy
- 1. The parent/guardian may sever the Variance Enrollment agreement at any time. When such agreement is cancelled by the parent, the student will be assigned to the school in his/her resident attendance area.
 - 2. The district reserves the right to sever a Variance Enrollment agreement if it deems this action is in the best interest of the district. A Variance Enrollment agreement will not be severed during a school year, unless by mutual agreement with parent and the district.
 - 3. The provisions of federal mandates supersede the terms and conditions of this policy. Any provision of this policy found to be in violation of any such law, regulation, directive or order shall be null and void and without force and effect.
 - 4. The district reserves the right to alter the application process if it determines that it is appropriate to do so.
- D. Temporary Suspension of the Policy

The School Board reserves the right to temporarily suspend the implementation of this policy when it deems such action is in the interest of ISD 191.

- 1. Any Board of Education action to suspend the implementation of this policy will be for the subsequent school year(s).
- 2. Board of Education action to suspend implementation of the policy will be subject to annual review and reaffirmation by the school board no later than March 31.
- 3. Students currently attending school under a previously approved Variance Enrollment agreement may be required to reapply for a Variance Enrollment if the Board of Education decides to suspend the implementation of this policy for a subsequent school year(s).

Legal References: Minn. Stat. § 120A.22, Subd. 3(e) (Residency Determined)
Minn. Stat. § 120A.22, Subd. 8 (Withdrawal from School)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)
Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)
Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005 WL 3111963 (Minn. Ct. App. 2005) (unpublished)

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)

Burnsville-Eagan-Savage School District Policy 517 (Student Recruiting)
Burnsville-Eagan-Savage School District Regulation 509
MSBA Service Manual, Chapter 5, Various Educational Programs

Policy 509.5 Process

A team including two Principals and Directors of Special Education, Human Resources, Business, and Communications, and the Student Systems Coordinator met to:

- Review
 - Current ISD 191 policy 509
 - Current ISD 191 enrollment process
 - Neighboring districts' enrollment policies and processes
 - Current data on Variance Enrollments between schools

- Identify
 - Trends in data
 - Questions that needed to be addressed within the developed Options
 - Guiding Principles
 - Equity for all students
 - Minimize transitions and disruption to families
 - Class size and building capacity predictability
 - Financial considerations for efficiencies and sustainability

From the work of this team work began on the:

- Development
 - Policy 509.5 that aligns with current processes and neighboring districts' policies
 - Three (3) options
 - Suspend Policy 509.5 for 2020-2021
 - Implement Policy 509.5 with no changes to the Variant Enrollment Process in 2020-2021
 - Implement Policy 509.5 with a change to the Variance Enrollment Process to provide a transition component for 2020-2022
 - Implications and Next Steps for each option
 - Scenarios for different situations and how they would be addressed under each Option

This work was then brought to the Executive Team and another group of nine principals for review and refinement.

Next Steps:

- Board review, revise, and adopt Policy 509.5 per current policy on adopting new policies
- Under Policy 509.5, Board determines whether to:
 - Suspend Policy 509.5 for 2020-2021 (Option 1)
 - Implement Policy 509.5 with now changes to current Variance Enrollment process (Option 2)
 - Implement Policy 509.5 with changes that allows for transition period for four grades (Option 3)

Note:

- Open Enrollment follows state statute language and Variance Enrollments follow our policy. Open Enrollments may indeed be accepted while Variance Enrollments may not.

Options	Implications	Next Steps
<p>Option 1: Suspend Policy 509.5</p> <p>After the new boundaries are drawn, all students return to their resident school. No Variance Enrollments are accepted for 2020-2021.</p>	<ul style="list-style-type: none"> • Building enrollment can be based accurately on resident population within boundaries. • Staffing can be efficiently applied to predictable enrollment. • No availability for Variance Enrollment for families. • Highly disruptive to families that may create more frustration with process. 	<ul style="list-style-type: none"> • New boundaries are identified. • Families are contacted with new school information (all students return to school of residence).
<p>Option 2: Do not Suspend Policy 509.5, leave Variance Enrollment Process as is.</p> <p>Families may apply for a Variance Enrollment until the desired school reaches capacity.</p>	<ul style="list-style-type: none"> • Can apply Variance Enrollment process equally and equitably going forward. • Building enrollment can be regulated to maximize staffing and building capacity. • While Variance Enrollment is available for families, not all displaced students will be able to return to their current resident building because of building capacity. • Perceived preference to current Variance Enrollment students over displaced current resident students. • Some families will be disadvantaged because of the loss of transportation. 	<ul style="list-style-type: none"> • New boundaries are identified. • Families are contacted with new resident school information. • Information on how to apply for a Variance Enrollment is included. • Apply policy and process on new applications.
<p>Option 3: Do not Suspend Policy 509.5, provide transition period for two years.</p> <p>Families displaced from their current resident building may apply for a Variance Enrollment. Current 3rd, 4th, 6th and 7th graders will receive preference in the Lottery Process. Variance Enrollments for grades K-2 will be limited until the building returns to capacity.</p>	<ul style="list-style-type: none"> • A two-year transition process will allow some students to complete their time at their current resident building. • Good will generated with families may help process. • Building capacity may be over until variance reduction process is complete. • May not create balanced programs until process is complete. • Staffing may be inefficient until process completed. • Some families will be disadvantaged because of the loss of transportation. 	<ul style="list-style-type: none"> • Variance Enrollment Process modified to provide two-year lottery preference to certain grades. • New boundaries are identified • Families are contacted with new resident school information. • Information on how to apply for a Variance Enrollment is included. • Apply policy and revised process on new applications.

Intra-District Transfer (Variance Enrollment)

Students may attend a school in an attendance area other than that of the residence if the reason conforms to our district policy.

Variations may be considered and approved only when:

- It is advantageous to the District in balancing class size
- *3, 4, 6, and 7 graders reassigned to a new resident school will have preference to return under a Variance Enrollment to their 2019-2020 resident school (Proposed Transition Language)*
- In the building affected Student has sibling(s) already attending the school and/or parent is a District staff member
- Reassignment is necessary in the treatment of the student

Variance enrollment forms are accepted at the Enrollment Center. The applications are then forwarded for district review and consideration per district procedures and policies. Families are notified soon after as to whether the application is approved. Parents are responsible for transportation.

Approval Process: Intra-District Transfer (Variance Enrollment)

- If there are more applicants than space available, a lottery will occur on the 5th of the month to determine entrance. Applicants with siblings in the requested building will get preference.
 - If space is available in the building, the selected family's first choice will be granted.
 - If space is not available, the selected family informed of other school(s) that have available space.
- If the applicant declines the offer for entrance they may;
 - Be placed back in the pool for a later lottery if space becomes available;
 - Or, withdraw their variance application and apply at a later date.

Variance & Open Enrollment Scenarios

Scenario	Option 1 Response	Option 2 Response	Option 3 Response
<p>1. My family currently lives in the Harriet Bishop boundary area and my 4th grader attends Harriet Bishop as a resident. With new district boundaries, my student will attend Hidden Valley next year. What are my options to remain at Harriet Bishop?</p>	<p>The Board has suspended Policy 509.5 for 2020-2021. Applications for Variance Enrollments will not be accepted. Your child will need to attend their new resident school for 2020-2021.</p>	<p>You may apply for a Variance Enrollment under the current Variance Enrollment Process. If space is available and you meet the criteria, then you will be accepted. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p> <p><i>Magnet Transportation will no longer be available.</i></p>	<p>You may apply for a Variance Enrollment under the revised Variance Enrollment Process. If space is available and you meet the criteria, then you will be accepted. Preference for current resident 3rd and 4th graders will be applied. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p> <p><i>Magnet Transportation will no longer be available.</i></p>
<p>2. My 2nd grade student is currently on a variance to Edward Neill. Based on new boundaries, we now live in the Edward Neill area. What do I need to do?</p>	<p>Your student will remain enrolled at Edward Neill. You do not need to notify the school.</p>	<p>Your student will remain enrolled at Edward Neill. You do not need to notify the school.</p>	<p>Your student will remain enrolled at Edward Neill. You do not need to notify the school.</p>
<p>3. My 4th grader currently attends Hidden Valley. Her older sibling is currently attending Nicollet MS as a 7th grader on a variance and wants to finish 8th grade there. I want my 4th grader to attend Sky Oaks next year so that siblings are closer for convenience. What do I need to do to make this happen?</p>	<p>The Board has suspended Policy 509.5 for 2020-2021. Applications for Variance Enrollments will not be accepted. Your children will need to attend their new resident school for 2020-2021.</p>	<p>You may apply for a Variance Enrollment under the current Variance Enrollment Process for your 4th grader. If space is available and you meet the criteria, then you will be accepted. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p> <p>Your 7th grader will not need to do anything since students currently approved under a Variance Enrollment do not need to apply again for their current site.</p>	<p>You may apply for a Variance Enrollment under the revised Variance Enrollment Process for your 4th grader. If space is available and you meet the criteria, then you will be accepted. Preference for current resident 3rd and 4th graders will be applied. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p> <p>Your 7th grader will not need to do anything since students currently approved under a Variance Enrollment do not need to apply again for their current site.</p>

<p>4. My 4th grader is attending MW Savage on a variance. He wants to remain with his friends and not be reassigned to a different school based on the boundary decision.</p>	<p>With the closing of MW Savage, boundaries will change which may allow the 4th grader to continue with his friends as a resident at the new school. Or,</p> <p>The Board has suspended Policy 509.5 for 2020-2021. Applications for Variance Enrollments will not be accepted. Your children will need to attend their new resident school for 2020-2021.</p>	<p>With the closing of MW Savage, boundaries will change which may allow the 4th grader to continue with his friends as a resident at the new school. Or,</p> <p>You may apply for a Variance Enrollment under the current Variance Enrollment Process for your 4th grader. If space is available and you meet the criteria, then you will be accepted. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p>	<p>With the closing of MW Savage, boundaries will change which may allow the 4th grader to continue with his friends as a resident at the new school. Or,</p> <p>You may apply for a Variance Enrollment under the revised Variance Enrollment Process for your 4th grader. If space is available and you meet the criteria, then you will be accepted. Preference for current resident 3rd and 4th graders will be applied. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p>
<p>5. My 6th grade student is currently attending Metcalf. He would prefer to attend Eagle Ridge next year.</p>	<p>With the closing of Metcalf, boundaries will change which may allow the 6th grader to attend Eagle Ridge as a resident. Or,</p> <p>The Board has suspended Policy 509.5 for 2020-2021. Applications for Variance Enrollments will not be accepted. Your children will need to attend their new resident school for 2020-2021.</p>	<p>With the closing of Metcalf, boundaries will change which may allow the 6th grader to attend Eagle Ridge as a resident. Or,</p> <p>You may apply for a Variance Enrollment under the current Variance Enrollment Process for your 6th grader. If space is available and you meet the criteria, then you will be accepted. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p>	<p>With the closing of Metcalf, boundaries will change which may allow the 6th grader to attend Eagle Ridge as a resident. Or,</p> <p>You may apply for a Variance Enrollment under the revised Variance Enrollment Process for your 6th grader. If space is available and you meet the criteria, then you will be accepted. Preference for current resident 6th and 7th graders will be applied. A lottery is held on the 5th of the month if there are more applicants than space available for the requested grade level.</p>
<p>6. I have a 2nd grader attending William Byrne on a variance. I want my child to remain at William Byrne next year and not attend our resident school.</p>	<p>With the closing of Sioux Trail, boundaries will change which may allow the 2nd grader to attend William Byrne Elementary as a resident. Or,</p> <p>The Board has suspended Policy 509.5 for 2020-2021. Applications for Variance Enrollments will not be accepted. Your children will need to attend their new resident school for 2020-2021.</p>	<p>With the closing of Sioux Trail Elementary, boundaries will change which may allow the 2nd grader to attend William Byrne Elementary as a resident. Or,</p> <p>Per Policy 509.5 you will not need to reapply for a variance since you are already attending William Byrne under an approved variance.</p>	<p>With the closing of Sioux Trail Elementary, boundaries will change which may allow the 2nd grader to attend William Byrne Elementary as a resident. Or,</p> <p>Per Policy 509.5 you will not need to reapply for a variance since you are already attending William Byrne under an approved variance.</p>
<p>7. My 3rd grader is currently Open Enrolled at Sioux Trail. My child care provider only transports to a few specific schools in ONE91. Can I decide what school my child will attend next year?</p>	<p>Minnesota Statutes, section 124D.03, subd. 3, explains that when families open enroll they may do so with the understanding of an assignment and acceptance at a particular school or program. The subdivision reads in part, “. . . A particular school or program may be requested by the parent. Once enrolled in a nonresident district, the pupil may remain enrolled and is not required to submit annual or periodic applications. . .” Districts accept open enrollment applications with a long-term view in mind that the student will be there until graduation from high school. Before accepting the application, the district is planning on the student staying at the school site that was requested. If the district is not confident that space will be available to allow this, then before offering an open enrollment spot the district would go to the <i>parent</i> preference for second choice. The assumption is also that these students will matriculate with peers into middle and high schools as if they resided in the attendance zone of the school that served them for the lower grade levels.</p> <p>Students that are Open Enrolled in schools that are closing will need to identify a new school of preference.</p>		