



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
October 26, 2023
6:30 PM

Strategic Directions:

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

5:45 PM Listening Session with Director Abigail Alt and Director Eric Miller

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Information

A. Report about the Financial Audit

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Speaker(s): Tyler Dehne, Director of Finance, and Aaron Dahl, CPA - Audit Manager from BerganKDV

B. World's Best Workforce: Achievement & Integration Progress Report

215

Speaker(s): Imina Oftedahl, Director of Curriculum, Instruction and Assessment, and Isis Buchanan, Director of Educational Equity

C. Committee, Board Appointment and School Assignment Reports

234

IV. Business Meeting

A. Consent Agenda

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

1. Approve Minutes

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. 236

2. Approve Personnel Recommendations	239
3. Adopt a Resolution to Accept Donations	240
4. Approve Payroll, Receipts, Expenses and Investments	242
5. Accept the Budget Analysis	298
6. Receive a Report about the Listening Session	303
7. Approve, on a Second Reading Basis, Non-Substantive Changes to Policy 691: <i>Educational Research</i>	304
8. Approve, on a Second Reading Basis, New Policies 621: <i>Literacy and the READ Act</i> and 624: <i>Online Instruction</i>	307
9. Approve, on a Second Reading Basis, Changes to Policies 425: <i>Professional Development</i> , 601: <i>School District Curriculum and Instruction Goals</i> , 603: <i>Curriculum Development</i> , 604: <i>Instructional Curriculum</i> , 616: <i>School District System Accountability</i> , and 620: <i>Credit for Learning</i>	323
10. Approve, on a Second Reading Basis, Changes to Policies 299: <i>Student Representative to the School Board</i> , 504: <i>Student Appearance</i> , 418: <i>Drug-Free Workplace/Drug-Free School</i> , 506: <i>Student Discipline</i> , 515: <i>Protection and Privacy of Pupil Records</i> , and 602: <i>Organization of School Calendar and School Day</i>	355
B. New Business	428
1. Approve the Signing of the Joint Powers Agreement Between Dakota County and ISD 191 for Interagency Early Intervention Services Speaker(s): Amy Piotrowski, Director of Student Support Services	431
2. Approve the Signing the Joint Powers Agreement Between Dakota County and The Cities, Townships, and School Districts in Dakota County for the Provision of Absentee Voting Administration Services Speaker(s): Stacey Sovine, Executive Director of Administrative Services	443
3. Placeholder: Approve the Proposed Revisions and Re-Adopt the Unchanged Language in the 2023-2025 Collective Bargaining Agreement with SEIU Local #284 Custodial Employees Speaker(s): Stacey Sovine, Executive Director of Administrative Services	462
4. Approve, on a First Reading Basis, Changes to Policies 509: <i>Enrollment of Nonresident Students</i> , 534: <i>School Meals Policy</i> , 708: <i>Transportation of Nonpublic School Students</i> , 709: <i>Student Transportation Safety Policy</i> , and 806: <i>Crisis Management Policy</i> Speaker(s): Stacey Sovine, Executive Director of Administrative Services	483
5. Approve, on a First Reading Basis, Changes to Policies 419: <i>Tobacco-Free Environment</i> , 516.5: <i>Overdose Medication</i> , and 532: <i>Use of Peace Officers and Crisis Teams</i> Speaker(s): Amy Piotrowski, Director of Student Support Services	530

V. Adjourn

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**Agenda III.A.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance, and Aaron Dahl, CPA - Audit Manager from BerganKDV

Date: October 26, 2023

Re: Report about the Financial Audit

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

**DO
MORE.**

Independent School District No. 191
Burnsville, Minnesota

Financial Statement Presentation

June 30, 2023

Components of the Audit

- Opinion on the District's Basic Financial Statements
- Report on the results of an audit performed in accordance with *Government Auditing Standards*
- Report on results of a Single Audit performed in accordance with OMB *Uniform Guidance*
- Report on the results of testing on *Minnesota Legal Compliance*
- Financial Analysis, Findings, and Management Recommendations as provided in the Communications Letter

Independent Auditor's Reports

- Financial statements are management's responsibility; auditor's responsibility to express an opinion on them
- Audit includes examining, on a test basis, evidence supporting amounts and disclosures in the financial statements
- Unmodified opinion on the District's basic financial statements which comprise the District's governmental activities, each major fund and the aggregate remaining funds, and budget to actual statements for the District's General Fund, Food Service Fund, and Community Service Fund

Compliance Reports

- Report in Accordance with *Government Auditing Standards*
 - No findings
- Report on Compliance in Accordance with OMB Uniform Guidance
 - Unmodified opinion on compliance with requirements of Coronavirus State and Local Fiscal Recovery Funds, Education Stabilization Funds, and Title I – No findings
- Report on Minnesota Legal Compliance
 - No findings

General Education Aid

Formula Allowance

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes, and other restructuring.

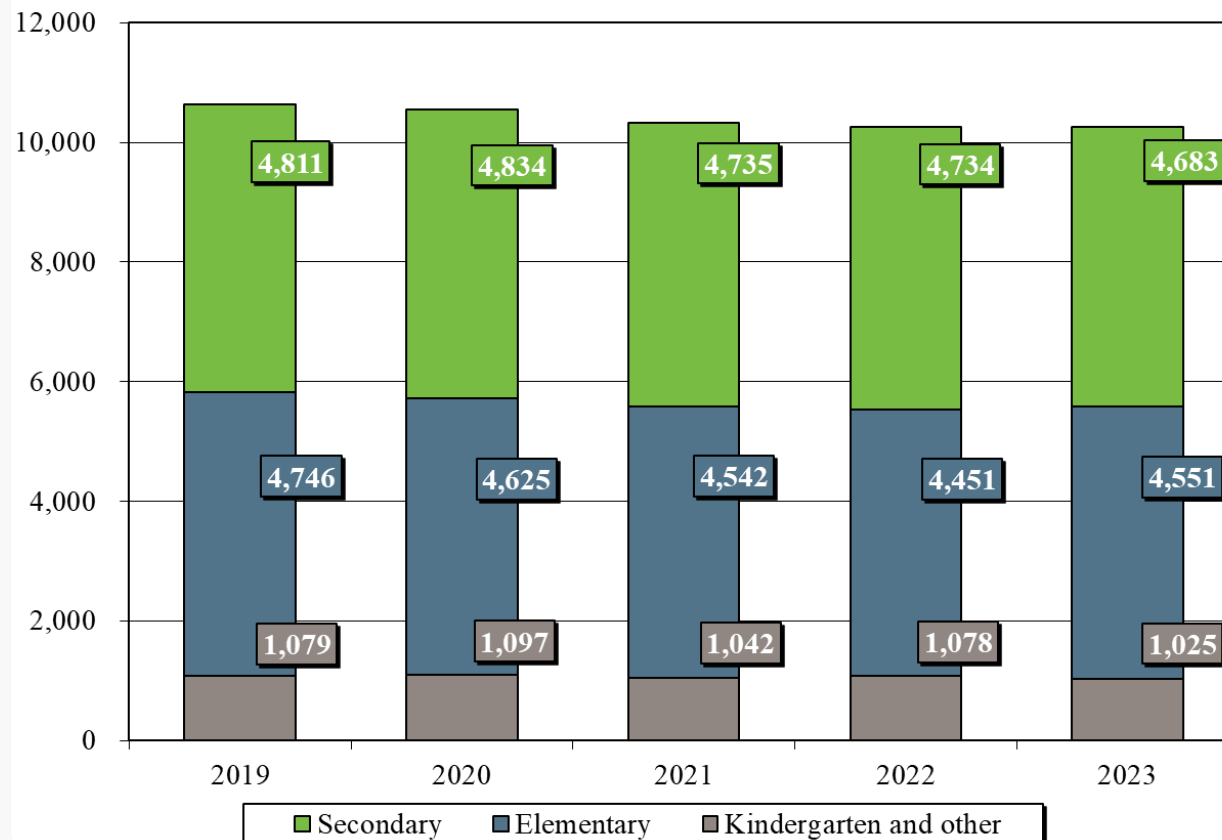
Average Daily Membership Students (Resident ADM)

Students (Resident ADM)	2019	2020	2021	2022	2023
Kindergarten and other	1,079	1,097	1,042	1,078	1,025
Elementary	4,746	4,625	4,542	4,451	4,551
Secondary	4,811	4,834	4,735	4,734	4,683
Total Students (Resident ADM)	10,636	10,556	10,319	10,262	10,258

Average Daily Membership

Resident ADM

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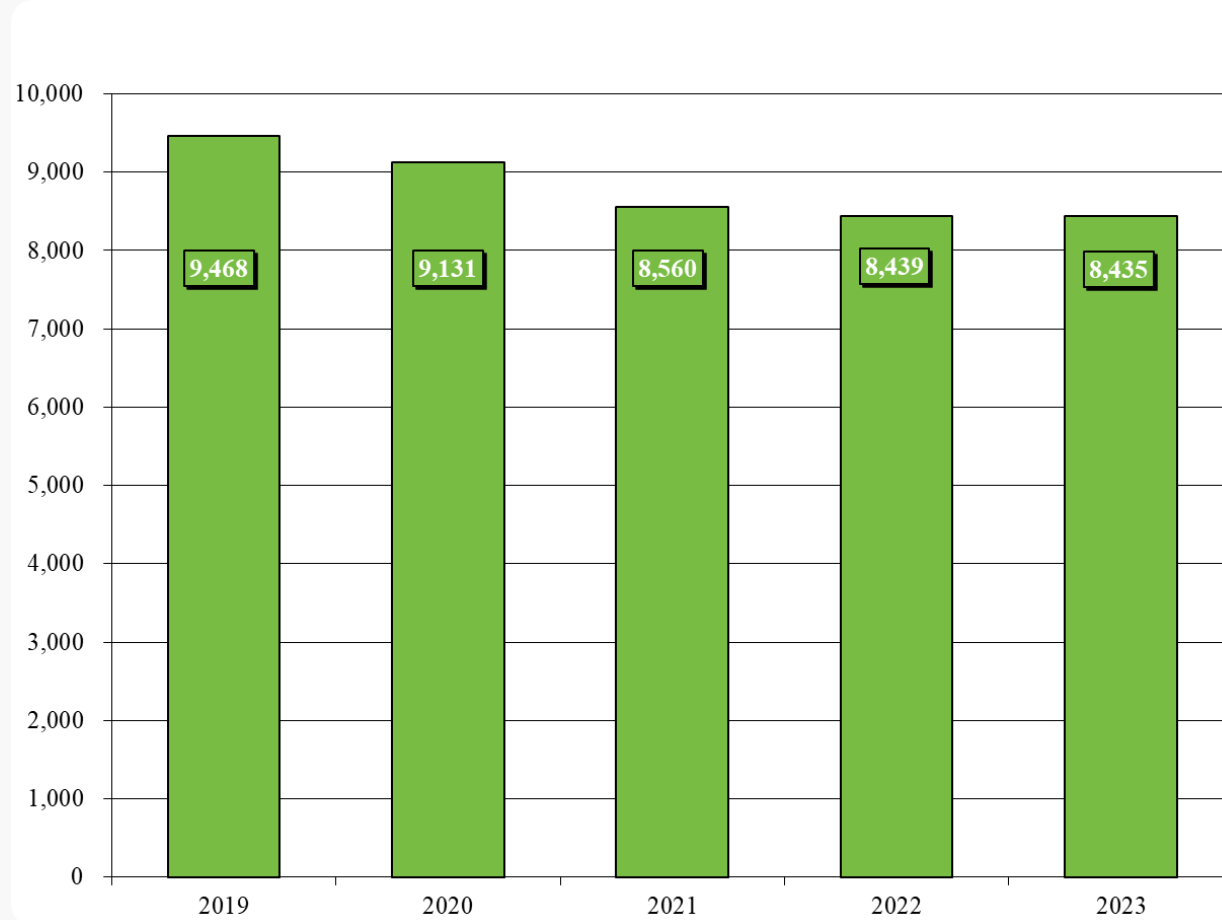
Average Daily Membership Weighting/Adjusted WADM

Pupil Units Weighting						
	Pre-Kindergarten	Part-Time	All-Day	Elementary		Secondary
2018-2022	1.000	1.000	1.000	1.000	1.000	1.200

Adjusted Pupil Units	2019	2020	2021	2022	2023
Residents	11,598	11,523	11,265	11,209	11,194
Pupil unit gain	624	616	639	621	685
Pupil unit loss	(2,755)	(3,007)	(3,343)	(3,391)	(3,444)
Total Adjusted Pupil Units	9,468	9,131	8,560	8,439	8,435

Average Daily Membership

WADM Served



General Fund

Sources of Revenue

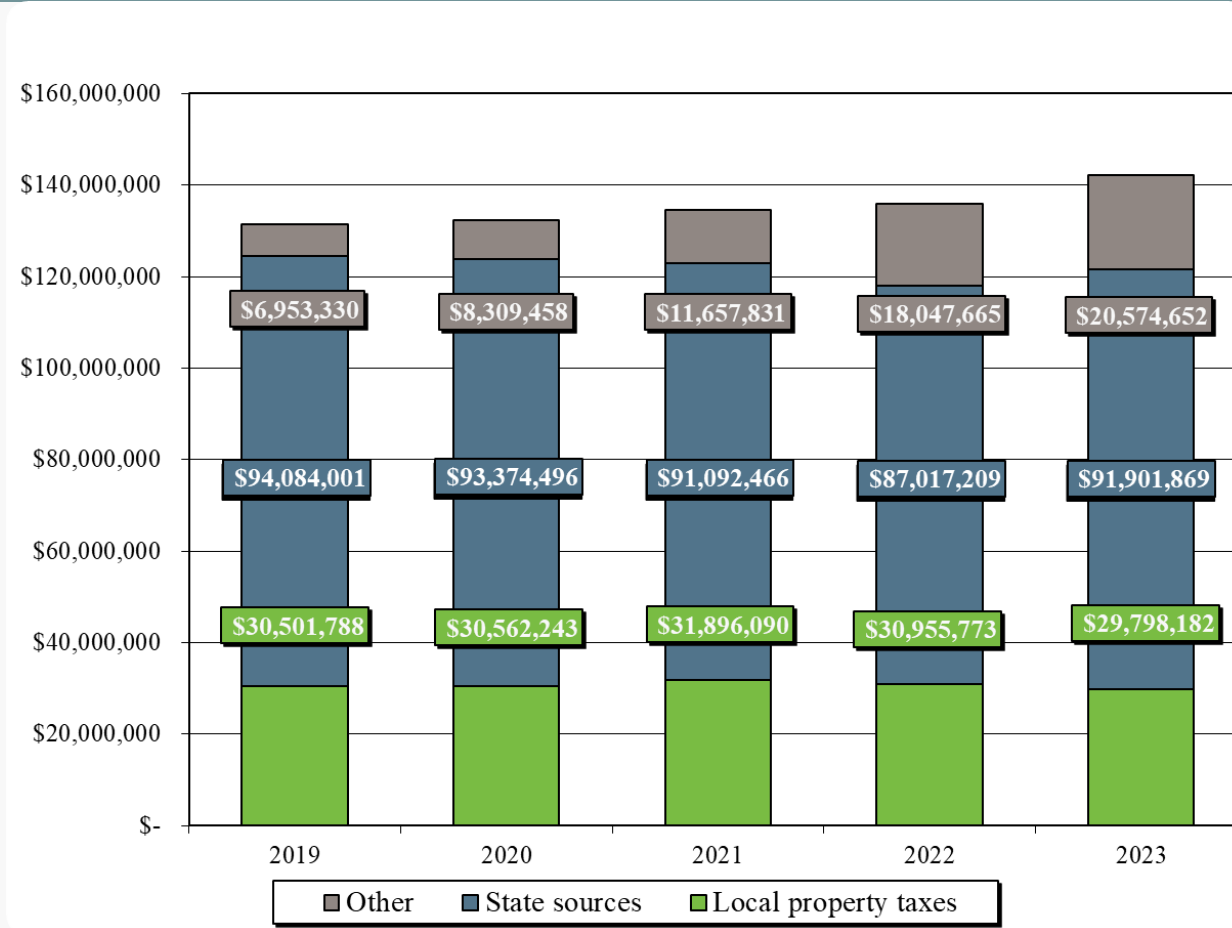
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Year Ended June 30,	2019	2020	2021	2022	2023
Local property taxes	\$ 30,501,788	\$ 30,562,243	\$ 31,896,090	\$ 30,955,773	\$ 29,798,182
State sources	94,084,001	93,374,496	91,092,466	87,017,209	91,901,869
Other	6,953,330	8,309,458	11,657,831	18,047,665	20,574,652
Total	\$ 131,539,119	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703

General Fund

Sources of Revenue

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General Fund

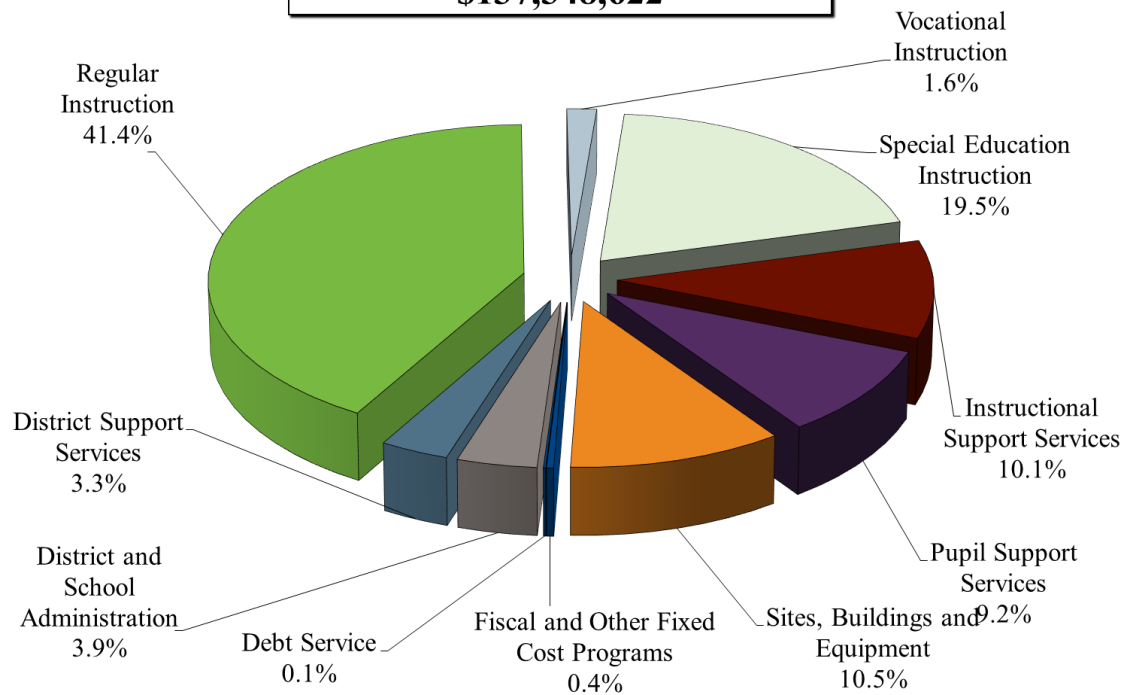
Budget and Actual Results

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,513,500	\$29,798,182	\$ 284,682
Other local and county revenues	2,993,694	3,256,726	5,679,931	2,423,205
Revenue from state sources	88,078,102	89,150,610	91,901,869	2,751,259
Revenue from federal sources	14,703,264	15,794,874	14,827,230	(967,644)
Sales and other conversion of assets	40,000	40,000	67,491	27,491
Total revenues	135,328,560	137,755,710	142,274,703	4,518,993
Expenditures				
Administration	5,432,854	5,608,143	5,291,647	(316,496)
District support services	5,055,978	4,967,093	4,591,871	(375,222)
Regular instruction	58,408,759	56,476,642	56,761,715	285,073
Vocational education instruction	2,339,226	2,225,182	2,168,497	(56,685)
Special education instruction	26,882,126	26,875,771	26,718,001	(157,770)
Instructional support services	11,418,948	12,151,363	12,435,175	283,812
Pupil support services	11,938,782	12,275,306	12,688,513	413,207
Sites and buildings	10,239,493	11,522,518	11,735,834	213,316
Fiscal and other fixed cost programs	452,350	475,000	472,595	(2,405)
Capital outlay	4,885,337	5,070,141	4,326,406	(743,735)
Debt service	85,687	156,327	158,368	2,041
Total expenditures	137,139,540	137,803,486	137,348,622	(454,864)
Excess of revenues over (under) expenditures	(1,810,980)	(47,776)	4,926,081	4,973,857
Other Financing Sources				
Lease proceeds	-	-	35,235	35,235
Net Change in Fund Balances	\$ (1,810,980)	\$ (47,776)	\$ 4,961,316	\$ 5,009,092

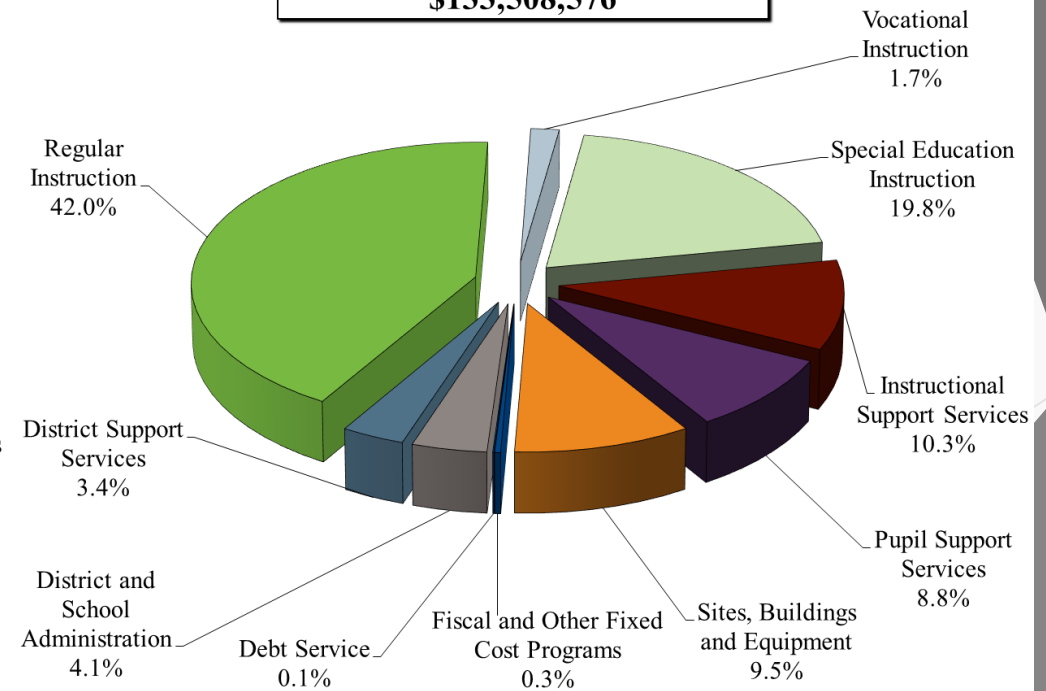
General Fund Expenditures

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2023 General Fund Expenditures
\$137,348,622



2022 General Fund Expenditures
\$133,508,576



General Fund

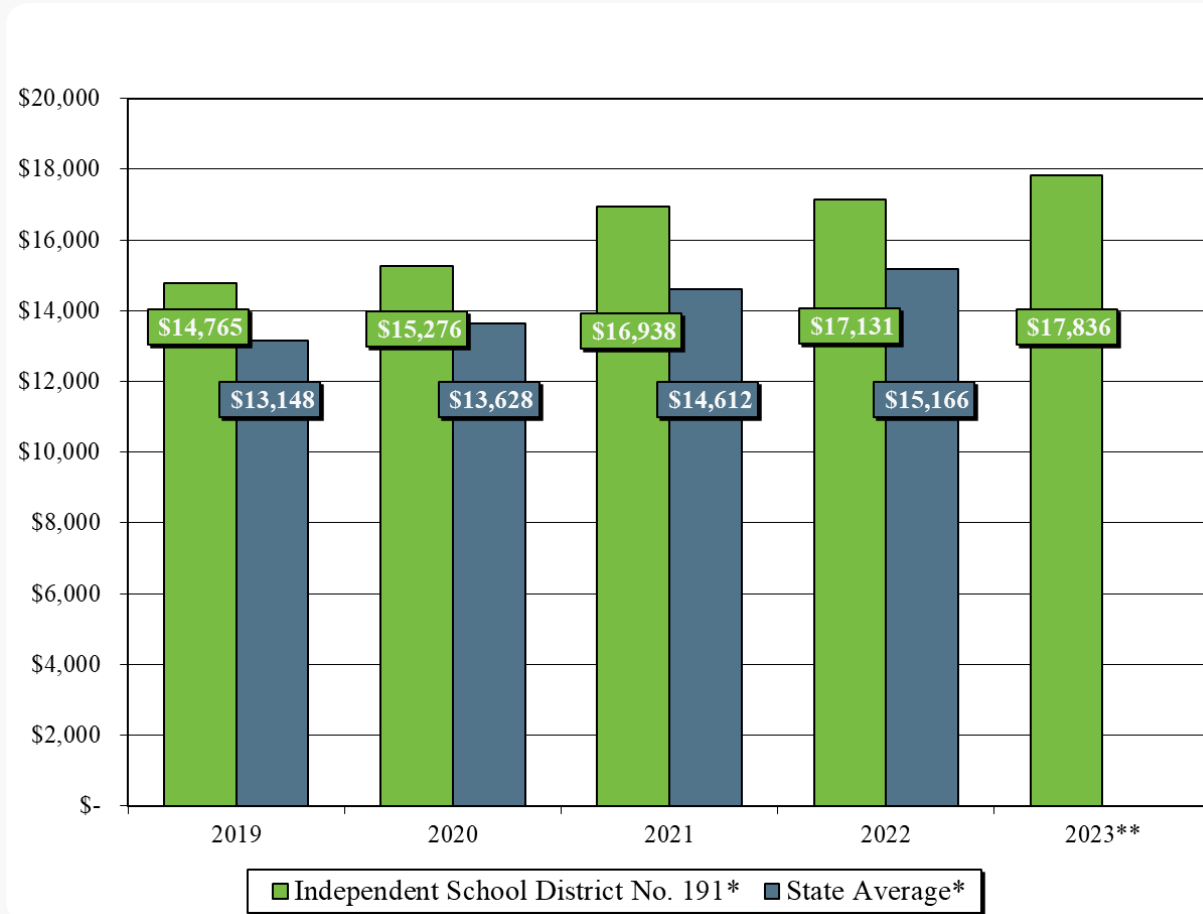
Revenues Per ADM Served

Independent School District No. 191*	2019	2020	2021	2022	2023**
General Fund	\$ 14,765	\$ 15,276	\$ 16,938	\$ 17,131	\$ 17,836
Food Service Fund	643	650	562	796	738
Community Service Fund	815	797	770	807	853
Building Construction Fund	7	4	-	-	-
Debt Service Fund	1,284	1,448	1,441	1,537	1,385
Total Revenues Per Student	\$ 17,514	\$ 18,175	\$ 19,711	\$ 20,271	\$ 20,812

State Average*	2019	2020	2021	2022	2023
General Fund	\$ 13,148	\$ 13,628	\$ 14,612	\$ 15,166	N/A
Food Service Fund	553	548	569	791	N/A
Community Service Fund	638	595	571	685	N/A
Building Construction Fund	112	134	82	35	N/A
Debt Service Fund	1,252	1,307	1,466	1,447	N/A
Total Revenues Per Student	\$ 15,703	\$ 16,212	\$ 17,300	\$ 18,124	N/A

General Fund Revenues Per ADM Served

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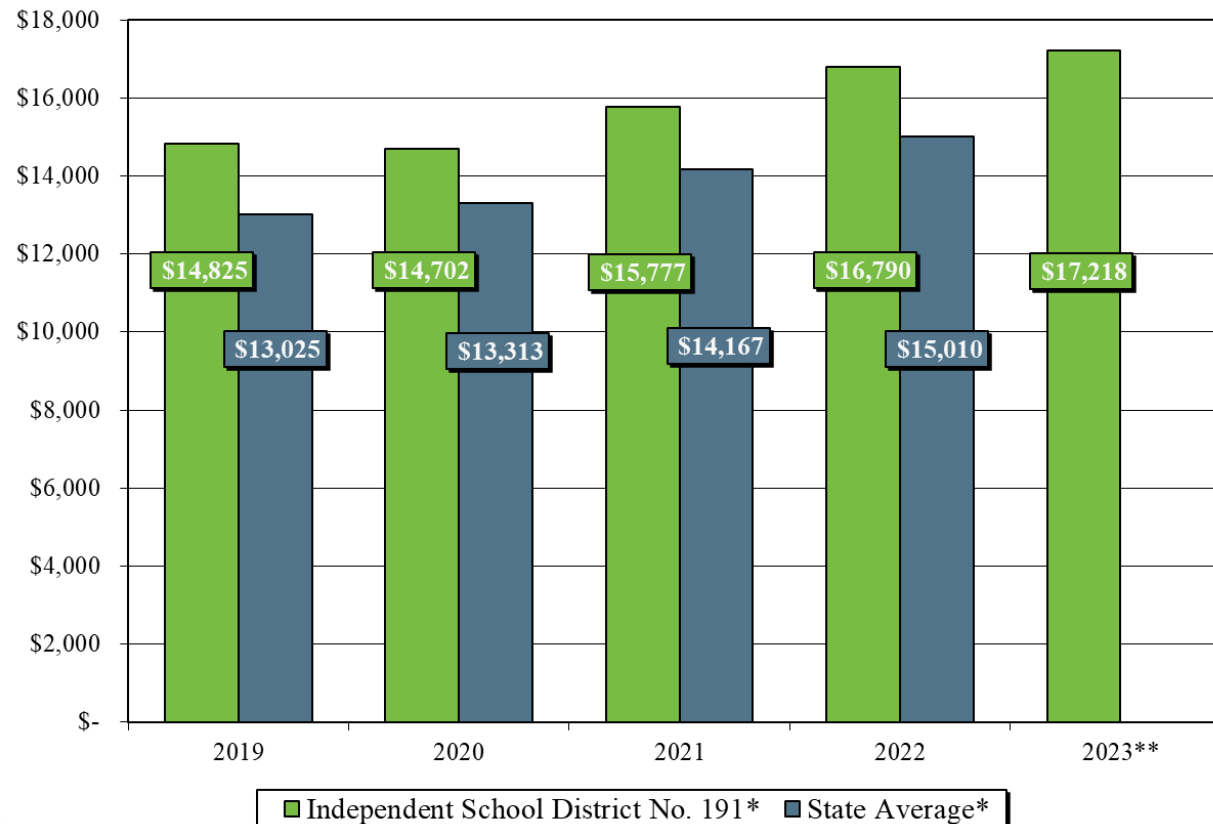
General Fund

Expenditures Per Student

Independent School District No. 191*	2019	2020	2021	2022	2023**
General Fund	\$ 14,825	\$ 14,702	\$ 15,777	\$ 16,790	\$ 17,218
Food Service Fund	668	650	551	621	655
Community Service Fund	825	701	653	665	741
Building Construction Fund	114	86	55	209	-
Debt Service Funds	1,250	1,351	1,485	1,450	1,423
Total Expenditures Per Student	\$ 17,682	\$ 17,490	\$ 18,521	\$ 19,735	\$ 20,038

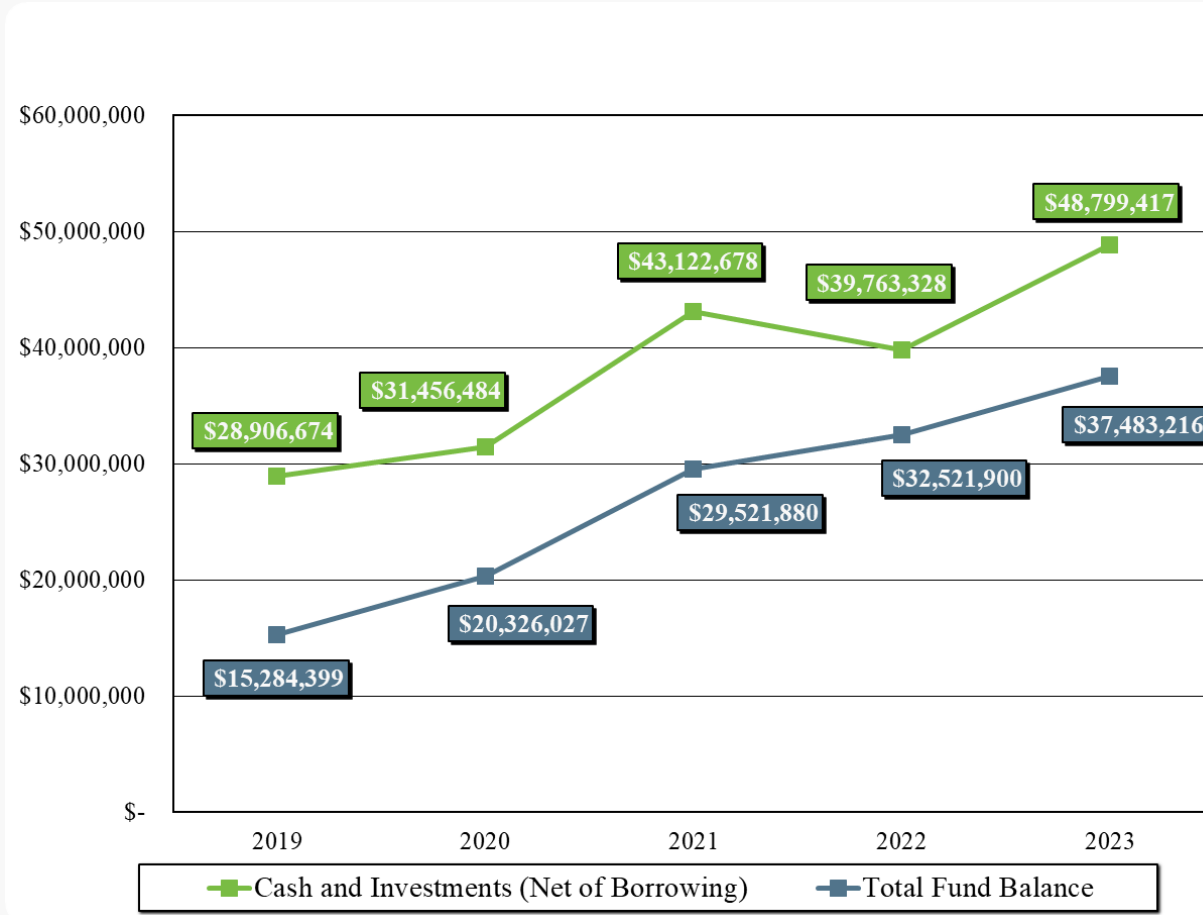
State Average*	2019	2020	2021	2022	2023
General Fund	\$ 13,025	\$ 13,313	\$ 14,167	\$ 15,010	N/A
Food Service Fund	559	554	529	666	N/A
Community Service Fund	638	622	571	646	N/A
Building Construction Fund	1,642	2,085	2,008	1,773	N/A
Debt Service Funds	1,354	1,345	1,522	1,531	N/A
Total Expenditures Per Student	\$ 17,218	\$ 17,919	\$ 18,797	\$ 19,626	N/A

General Fund Expenditures Per ADM Served



General Fund Financial Position

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General Fund Operations

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 131,539,119	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703
Expenditures	(132,076,288)	(127,299,185)	(125,450,534)	(133,508,576)	(137,348,622)
Excess of revenues over (under) expenditures	(537,169)	4,947,012	9,195,853	2,512,071	4,926,081
Other financing sources	6,364	-	-	487,949	35,235
Fund balance, July 1	15,815,204	15,284,399	20,326,027	29,521,880	32,521,900
Change in accounting principle	-	94,616	-	-	-
Fund Balance, June 30	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880	\$ 32,521,900	\$ 37,483,216

Components of Fund Balance					
Year Ended June 30,	2019	2020	2021	2022	2023
Nonspendable	\$ 469,392	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936
Restricted for					
Student activities	-	252,499	215,674	231,296	249,669
Capital Project Levy	289,900	470,611	794,657	521,753	860,910
Area Learning Center	2,561,970	3,739,848	4,406,743	5,173,831	7,072,672
Medical assistance	-	149,917	204,234	376,714	1,991,314
Long-term facilities maintenance	-	88,742	114,943	212,365	(281,509)
Operating capital	2,995,868	3,177,211	3,284,531	3,325,929	2,962,681
Committed	1,550,194	1,735,209	1,849,490	1,837,017	1,505,311
Assigned	-	-	5,081,823	1,810,980	-
Unassigned	7,417,075	10,276,533	13,187,447	18,777,579	22,518,232
Fund Balance, June 30	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880	\$ 32,521,900	\$ 37,483,216

Food Service Fund Operations

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 5,712,235	\$ 5,612,682	\$ 4,457,931	\$ 6,313,631	\$ 5,888,279
Expenditures	(5,934,489)	(5,609,449)	(4,364,348)	(4,921,294)	(5,227,056)
Excess of revenues over (under) expenditures	(222,254)	3,233	93,583	1,392,337	661,223
Other financing sources	-	7,793	338	-	1,807
Fund balance, July 1	1,236,342	1,014,178	1,025,204	1,119,125	2,511,462
Fund Balance, June 30	\$ 1,014,088	\$ 1,025,204	\$ 1,119,125	\$ 2,511,462	\$ 3,174,492

Community Service Fund

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Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 7,246,347	\$ 6,889,843	\$ 6,114,709	\$ 6,396,433	\$ 6,800,786
Expenditures	(7,334,613)	(6,066,435)	(5,185,327)	(5,273,555)	(5,911,010)
Excess of revenues over (under) expenditures	(88,266)	823,408	929,382	1,122,878	889,776
Fund balance, July 1	408,108	319,842	1,143,250	2,072,632	3,195,510
Fund Balance, June 30	\$ 319,842	\$ 1,143,250	\$ 2,072,632	\$ 3,195,510	\$ 4,085,286
Nonspendable	\$ 1,348	\$ -	\$ -	\$ -	\$ -
Restricted for					
Community education	-	731,211	1,430,281	2,375,459	3,289,382
Adult basic education	-	-	-	29,077	-
ECFE	-	-	12,334	212,310	304,140
School readiness	318,494	380,855	588,050	577,712	459,219
Community service	-	31,184	41,967	952	32,545
Total Fund Balance, June 30	\$ 319,842	\$ 1,143,250	\$ 2,072,632	\$ 3,195,510	\$ 4,085,286

Questions?

Aaron Dahl, CPA

651-207-3948

Aaron.Dahl@berganKDV.com

DO
MORE.

LET'S DO MORE, TOGETHER.

THANK YOU

BerganKDV is a leading professional services firm with a contagious culture; where growth is fostered and making a difference means something. Our values drive our decisions, and our passion is empowering people and creating a wow experience for our clients.

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...

DO MORE.



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

Communications Letter

June 30, 2023

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

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

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

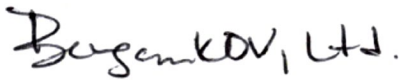
- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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



St. Cloud, Minnesota
October 18, 2023

Independent School District No. 191
Required Communication

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

Our Responsibility in Relation to the Basic Financial Statement Audit

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

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

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

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

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

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

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

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks of material misstatement:

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

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

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

Significant Accounting Estimates

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

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

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

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

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

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

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

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

Qualitative Aspects of the District's Significant Accounting Practices (Continued)

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

We identified the following uncorrected misstatements of the financial statements. Management has determined its effect is immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

- The right-to-use asset and liability related to subscription-based information technology arrangements were not recorded.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Independent School District No. 191
Required Communication

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Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating, and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express any opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

Independent School District No. 191
Financial Analysis

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The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this letter. The last section of this report, which contains a summary of legislative changes affecting school districts, provides an indication of how complicated the funding system is. The following provides some state-wide funding and financial trend information.

Average Daily Membership and Pupil Units

The largest single funding source for Minnesota school districts is basic General Education Aid. Each year, the State Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to ADM. Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

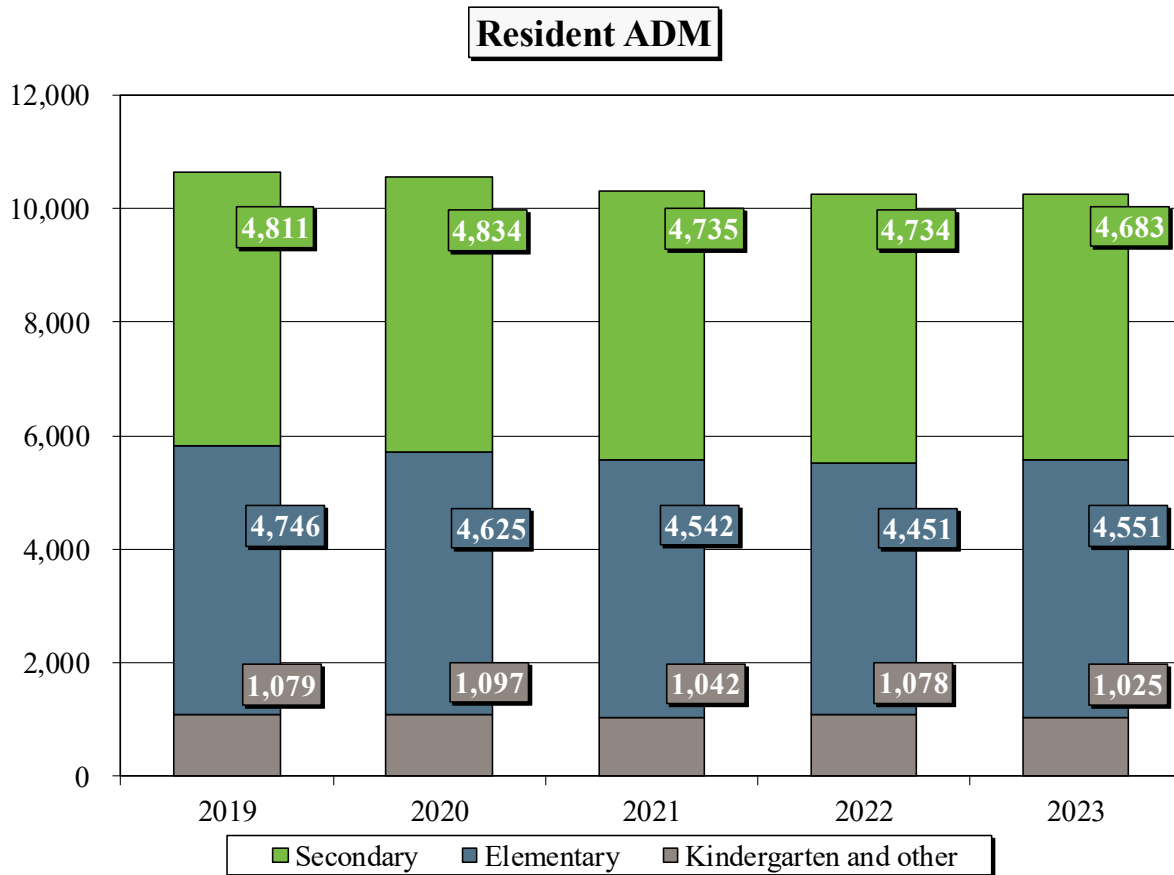
* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes, and other restructuring.

Independent School District No. 191 **Financial Analysis**

Average Daily Membership and Pupil Units (Continued)

Approximately 65% of the District's General Fund revenue is from the state. A majority of this funding is based on student counts, so an understanding of the District's population trends is critical to overall budgeting plans. The following summarizes resident ADM of the District over the past five years ended June 30:

Students (Resident ADM)	2019	2020	2021	2022	2023
Kindergarten and other	1,079	1,097	1,042	1,078	1,025
Elementary	4,746	4,625	4,542	4,451	4,551
Secondary	4,811	4,834	4,735	4,734	4,683
Total Students (Resident ADM)	10,636	10,556	10,319	10,262	10,258



* Estimate as of September 18, 2023

As the chart and graph above indicate, resident ADM had steadily decreased from the year ended June 30, 2019, to 2023. Over the five-year period, resident ADM has decreased by 378, or 3.6%. In 2023, total resident ADM decreased by 4, a decline of less than 1% from the prior year.

To calculate a majority of the District's education aids, the ADM amounts are converted into pupil units by weighting, based on the student's grade level. These weighting factors are presented in the table on the following page.

**Independent School District No. 191
Financial Analysis**

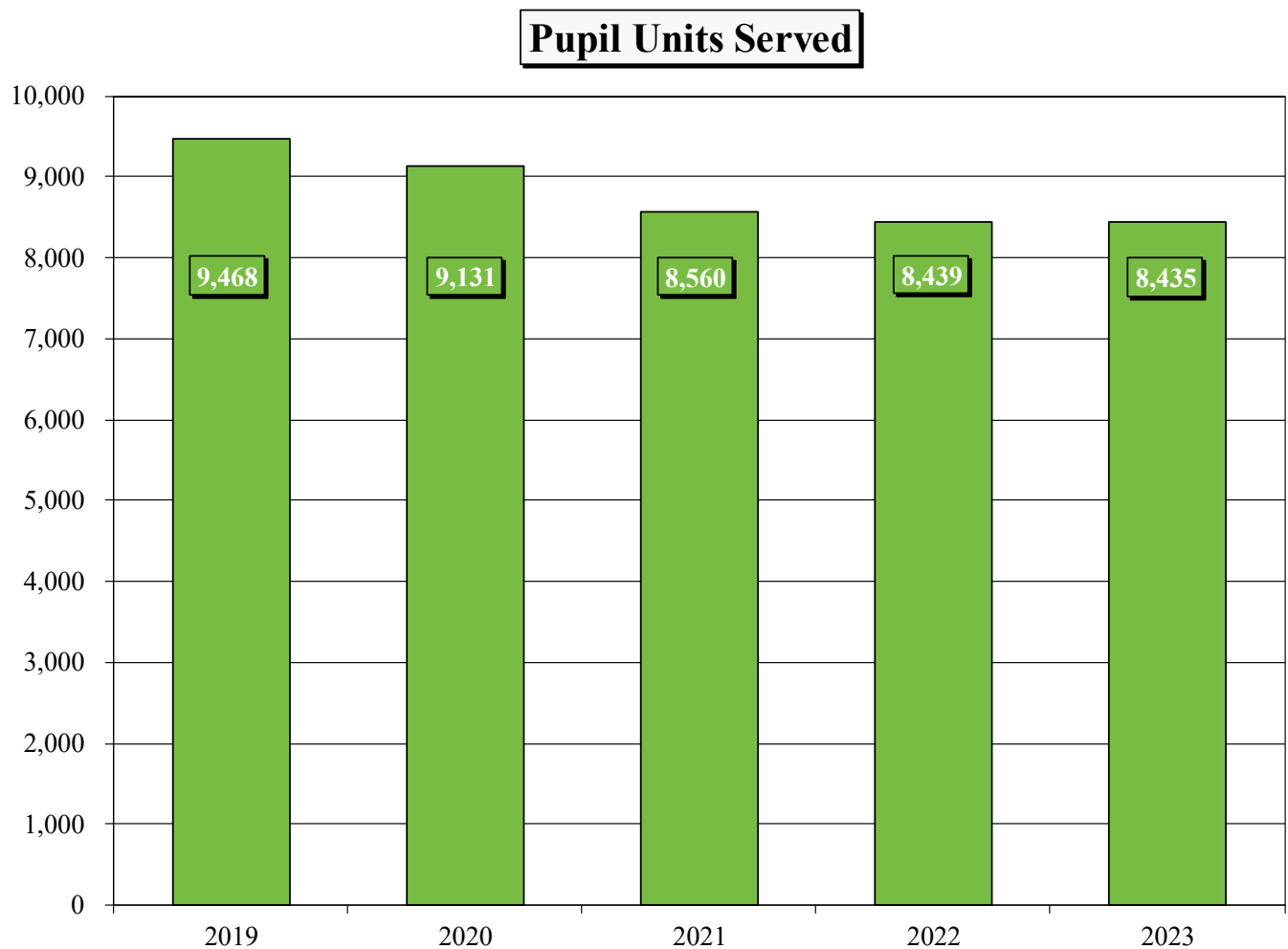
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Average Daily Membership and Adjusted Pupil Units

Pupil Units Weighting						
	Pre-Kindergarten	Part-Time	All-Day	Elementary	Secondary	
2018-2022	1.000	1.000	1.000	1.000	1.000	1.200

The following chart and graph convert the ADM into weighted average daily membership (WADM) or pupil units (PUN) for the same five year period, as noted on the previous page.

Adjusted Pupil Units	2019	2020	2021	2022	2023
Residents	11,598	11,523	11,265	11,209	11,194
Pupil unit gain	624	616	639	621	685
Pupil unit loss	(2,755)	(3,007)	(3,343)	(3,391)	(3,444)
Total Adjusted Pupil Units	9,468	9,131	8,560	8,439	8,435



* Estimate as of September 18, 2023

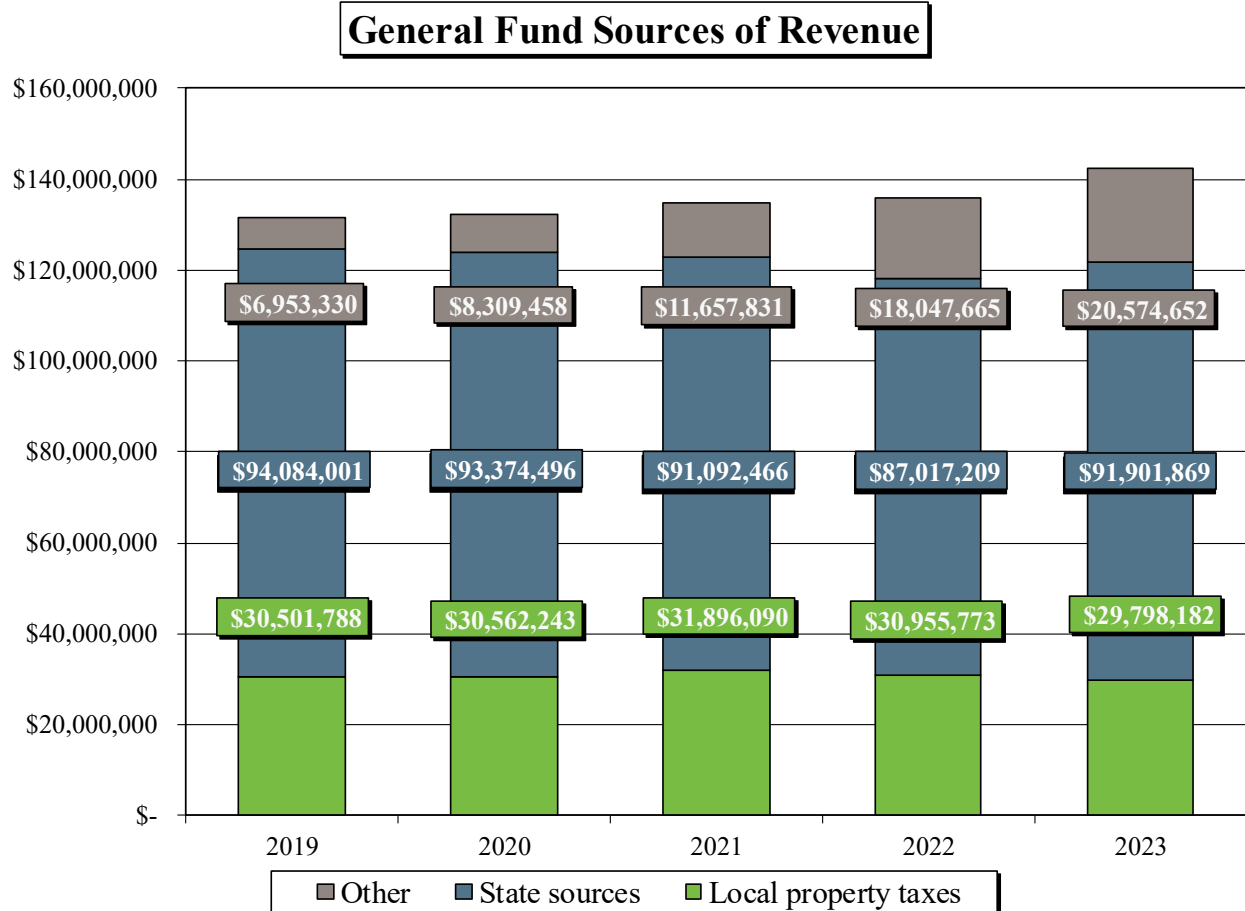
Independent School District No. 191 Financial Analysis

General Fund Sources of Revenue

General Fund sources of revenue are summarized as follows:

Year Ended June 30,	2019	2020	2021	2022	2023
Local property taxes	\$ 30,501,788	\$ 30,562,243	\$ 31,896,090	\$ 30,955,773	\$ 29,798,182
State sources	94,084,001	93,374,496	91,092,466	87,017,209	91,901,869
Other	6,953,330	8,309,458	11,657,831	18,047,665	20,574,652
Total	\$ 131,539,119	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703

General Fund revenues have increased in each of the five years presented. Total General Fund revenues increased \$6,254,056, or 4.6%, from 2022. In 2023, state sources made up 64.6% of General Fund revenues, local property taxes made up 20.9% and other sources made up 14.5%. Local property tax revenue decreased by \$1,157,591 based on a decrease in levy allocation for the fund. Revenue from state sources increased by \$4,884,660 due to an increase in aids for special education and general education. Other revenues increased \$2,526,987 as a result of improved market conditions resulting in higher investment earnings along with greater medical assistance revenue. This category also contains revenues from federal sources, which have fluctuated significantly over the past five years due in large part to the COVID pandemic-related funding. General Fund federal revenue for the past three years has been approximately \$9.0 million, \$15.0 million, and \$14.8 million for 2021, 2022, and 2023, respectively. General Fund revenues over the past five years are portrayed in the following graph.



Independent School District No. 191
Financial Analysis

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General Fund Budget and Actual Results

For the year ending June 30, 2023, the Board adopted a budget calling for nearly \$137.8 million in both revenues and expenditures. Actual revenues and other financing sources exceeded expenditures by \$5.0 million at June 30, 2023.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,513,500	\$29,798,182	\$ 284,682
Other local and county revenues	2,993,694	3,256,726	5,679,931	2,423,205
Revenue from state sources	88,078,102	89,150,610	91,901,869	2,751,259
Revenue from federal sources	14,703,264	15,794,874	14,827,230	(967,644)
Sales and other conversion of assets	40,000	40,000	67,491	27,491
Total revenues	<u>135,328,560</u>	<u>137,755,710</u>	<u>142,274,703</u>	<u>4,518,993</u>
Expenditures				
Administration	5,432,854	5,608,143	5,291,647	(316,496)
District support services	5,055,978	4,967,093	4,591,871	(375,222)
Regular instruction	58,408,759	56,476,642	56,761,715	285,073
Vocational education instruction	2,339,226	2,225,182	2,168,497	(56,685)
Special education instruction	26,882,126	26,875,771	26,718,001	(157,770)
Instructional support services	11,418,948	12,151,363	12,435,175	283,812
Pupil support services	11,938,782	12,275,306	12,688,513	413,207
Sites and buildings	10,239,493	11,522,518	11,735,834	213,316
Fiscal and other fixed cost programs	452,350	475,000	472,595	(2,405)
Capital outlay	4,885,337	5,070,141	4,326,406	(743,735)
Debt service	85,687	156,327	158,368	2,041
Total expenditures	<u>137,139,540</u>	<u>137,803,486</u>	<u>137,348,622</u>	<u>(454,864)</u>
Excess of revenues over (under) expenditures	<u>(1,810,980)</u>	<u>(47,776)</u>	<u>4,926,081</u>	<u>4,973,857</u>
Other Financing Sources				
Lease proceeds	-	-	35,235	35,235
Net Change in Fund Balances	<u>\$ (1,810,980)</u>	<u>\$ (47,776)</u>	<u>\$ 4,961,316</u>	<u>\$ 5,009,092</u>

Actual revenues of \$142,274,703 were \$4,518,993, or 3.3%, over the final budget. Revenue from state sources was over budget \$2,751,259 due to conservative budgeting for special education and general education aids. Other local and county revenues were over budget \$2,423,205 primarily due to improved market conditions and medical assistance revenue coming in higher than budgeted. Federal revenues were under budget \$967,644 due to a budgeted project using federal funding being delayed until after fiscal year end.

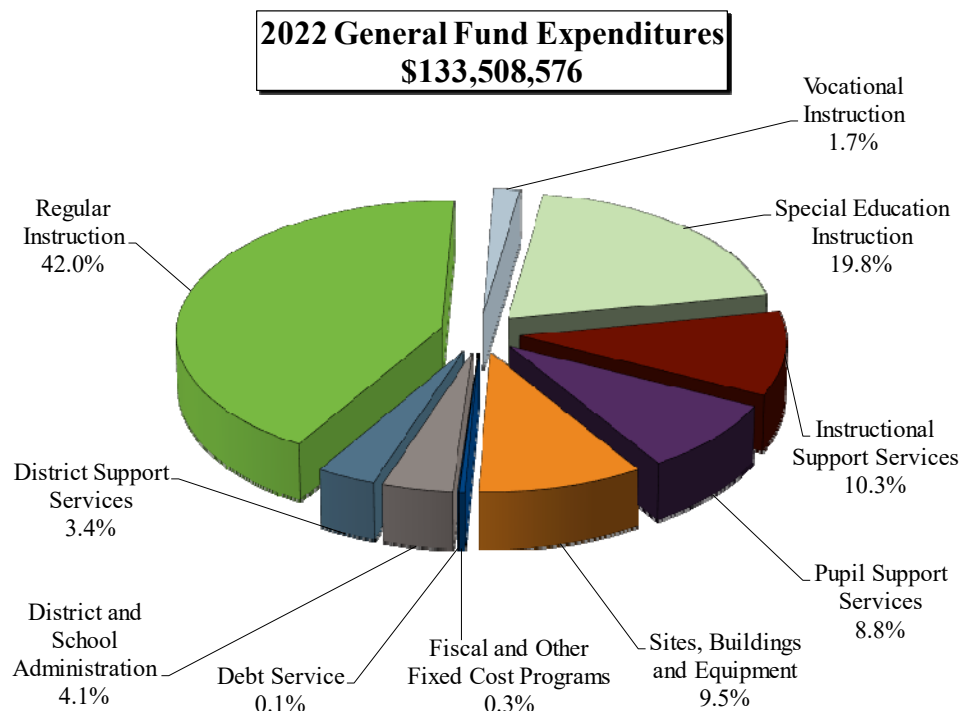
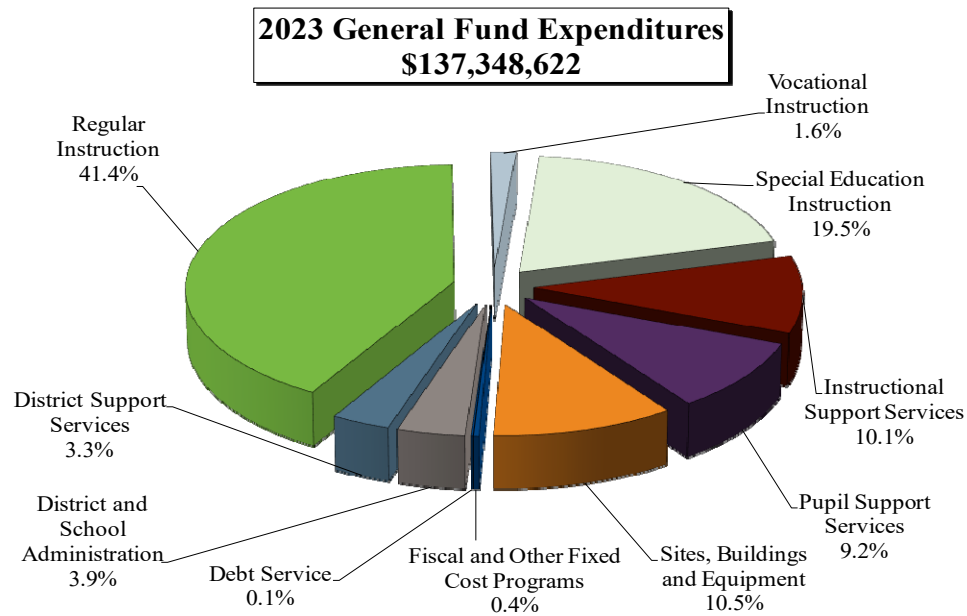
Overall, General Fund expenditures of \$137,348,622 were \$454,864, or 0.3%, under budget. Capital outlay was \$743,735 under budget due to delayed projects. Other expenditure categories were relatively in line with budgeted amounts.

Independent School District No. 191 Financial Analysis

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General Fund Expenditures

Below is the allocation of expenditures for the past two years. Overall, expenditures in the General Fund increased \$3,840,046, or 2.9%, from 2022 to 2023. A significant portion of the increase relates to expenditures for the sites and buildings category and long-term facility maintenance. The three instruction categories, regular, vocational, and special education comprise 62.5% of total expenditures for 2023 compared to 63.4% in 2022.



Independent School District No. 191 Financial Analysis

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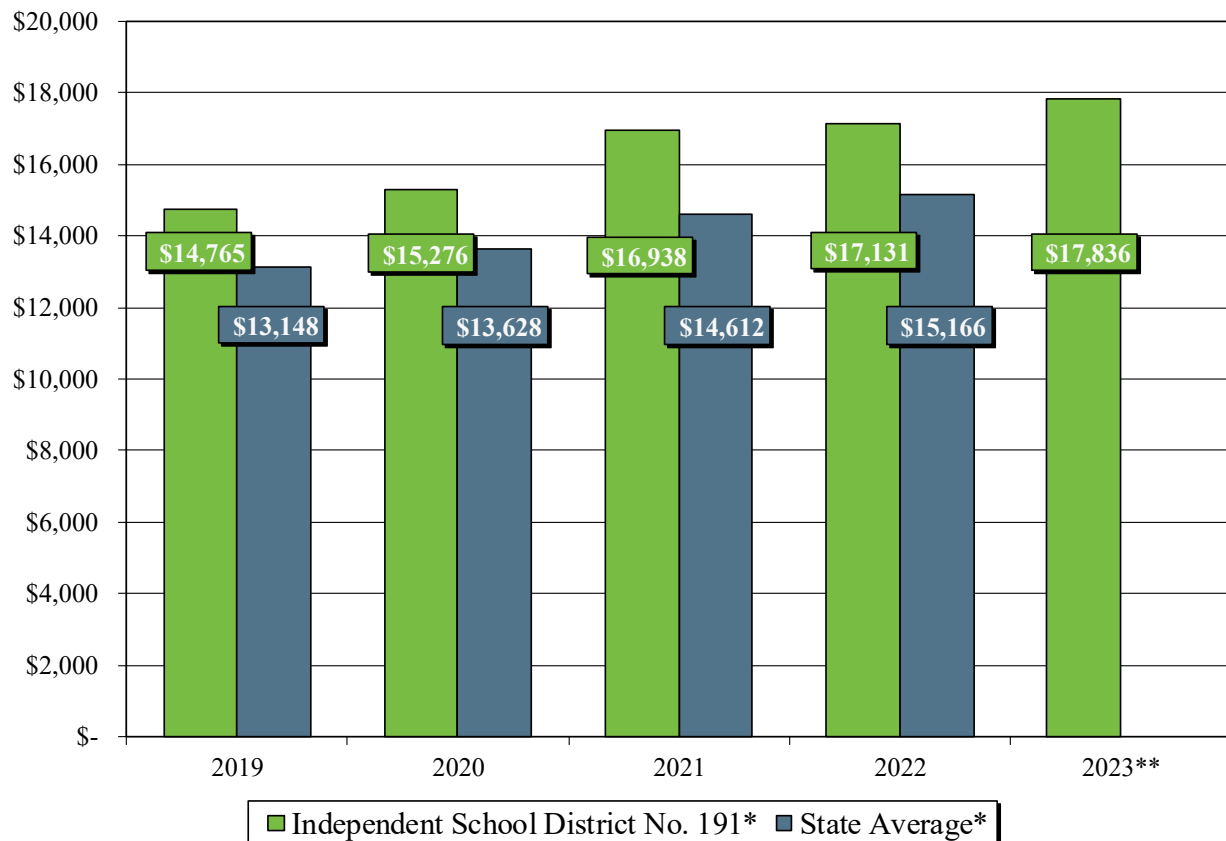
Revenues Per Student

Revenues per student (ADM served) are summarized as follows:

Independent School District No. 191*	2019	2020	2021	2022	2023**
General Fund	\$ 14,765	\$ 15,276	\$ 16,938	\$ 17,131	\$ 17,836
Food Service Fund	643	650	562	796	738
Community Service Fund	815	797	770	807	853
Building Construction Fund	7	4	-	-	-
Debt Service Fund	1,284	1,448	1,441	1,537	1,385
Total Revenues Per Student	\$ 17,514	\$ 18,175	\$ 19,711	\$ 20,271	\$ 20,812

State Average*	2019	2020	2021	2022	2023
General Fund	\$ 13,148	\$ 13,628	\$ 14,612	\$ 15,166	N/A
Food Service Fund	553	548	569	791	N/A
Community Service Fund	638	595	571	685	N/A
Building Construction Fund	112	134	82	35	N/A
Debt Service Fund	1,252	1,307	1,466	1,447	N/A
Total Revenues Per Student	\$ 15,703	\$ 16,212	\$ 17,300	\$ 18,124	N/A

General Fund Revenues Per ADM Served



* Source: *School District Profiles*; year 2023 is not yet available.

** Estimate as of September 18, 2023

Independent School District No. 191 Financial Analysis

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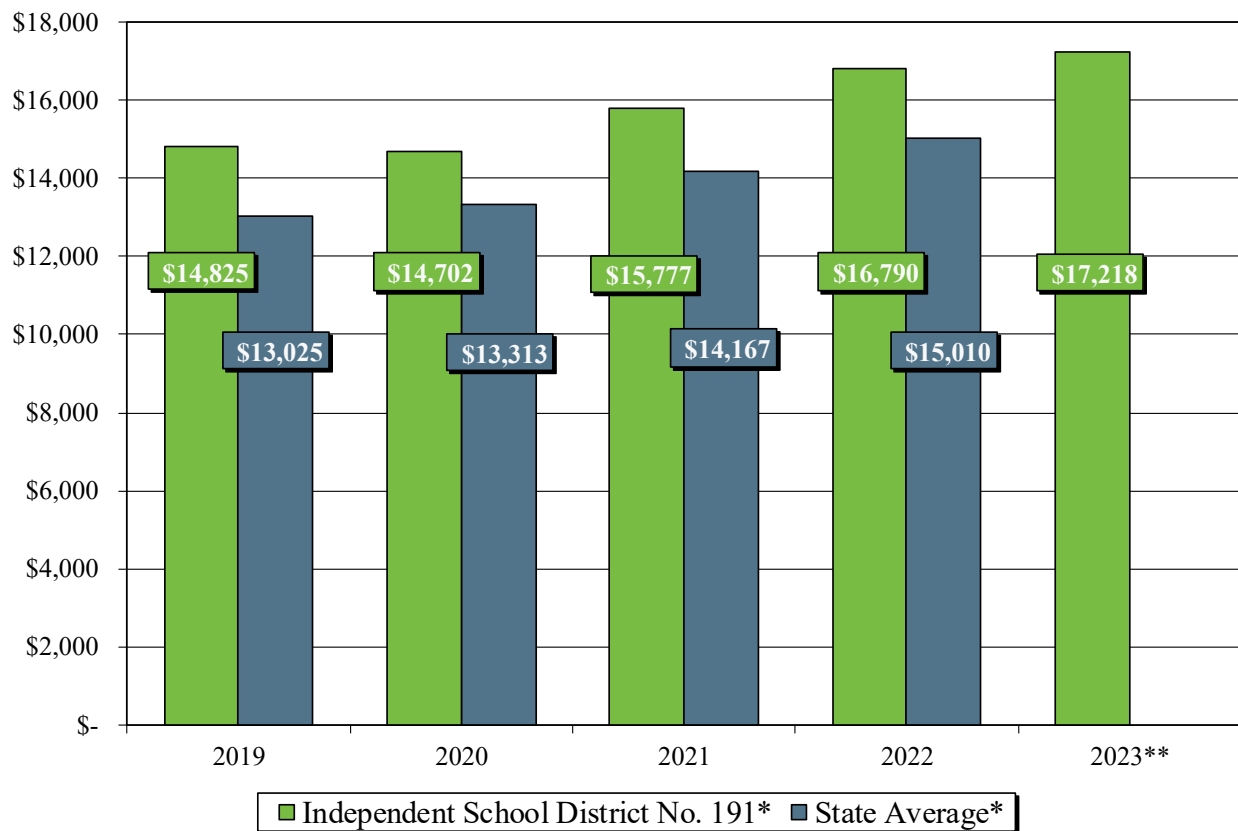
Expenditures Per Student

Expenditures per student (ADM served) are summarized as follows:

Independent School District No. 191*	2019	2020	2021	2022	2023**
General Fund	\$ 14,825	\$ 14,702	\$ 15,777	\$ 16,790	\$ 17,218
Food Service Fund	668	650	551	621	655
Community Service Fund	825	701	653	665	741
Building Construction Fund	114	86	55	209	-
Debt Service Funds	1,250	1,351	1,485	1,450	1,423
Total Expenditures Per Student	\$ 17,682	\$ 17,490	\$ 18,521	\$ 19,735	\$ 20,038

State Average*	2019	2020	2021	2022	2023
General Fund	\$ 13,025	\$ 13,313	\$ 14,167	\$ 15,010	N/A
Food Service Fund	559	554	529	666	N/A
Community Service Fund	638	622	571	646	N/A
Building Construction Fund	1,642	2,085	2,008	1,773	N/A
Debt Service Funds	1,354	1,345	1,522	1,531	N/A
Total Expenditures Per Student	\$ 17,218	\$ 17,919	\$ 18,797	\$ 19,626	N/A

General Fund Expenditures Per ADM Served



* Source: *School District Profiles*; year 2023 is not yet available.

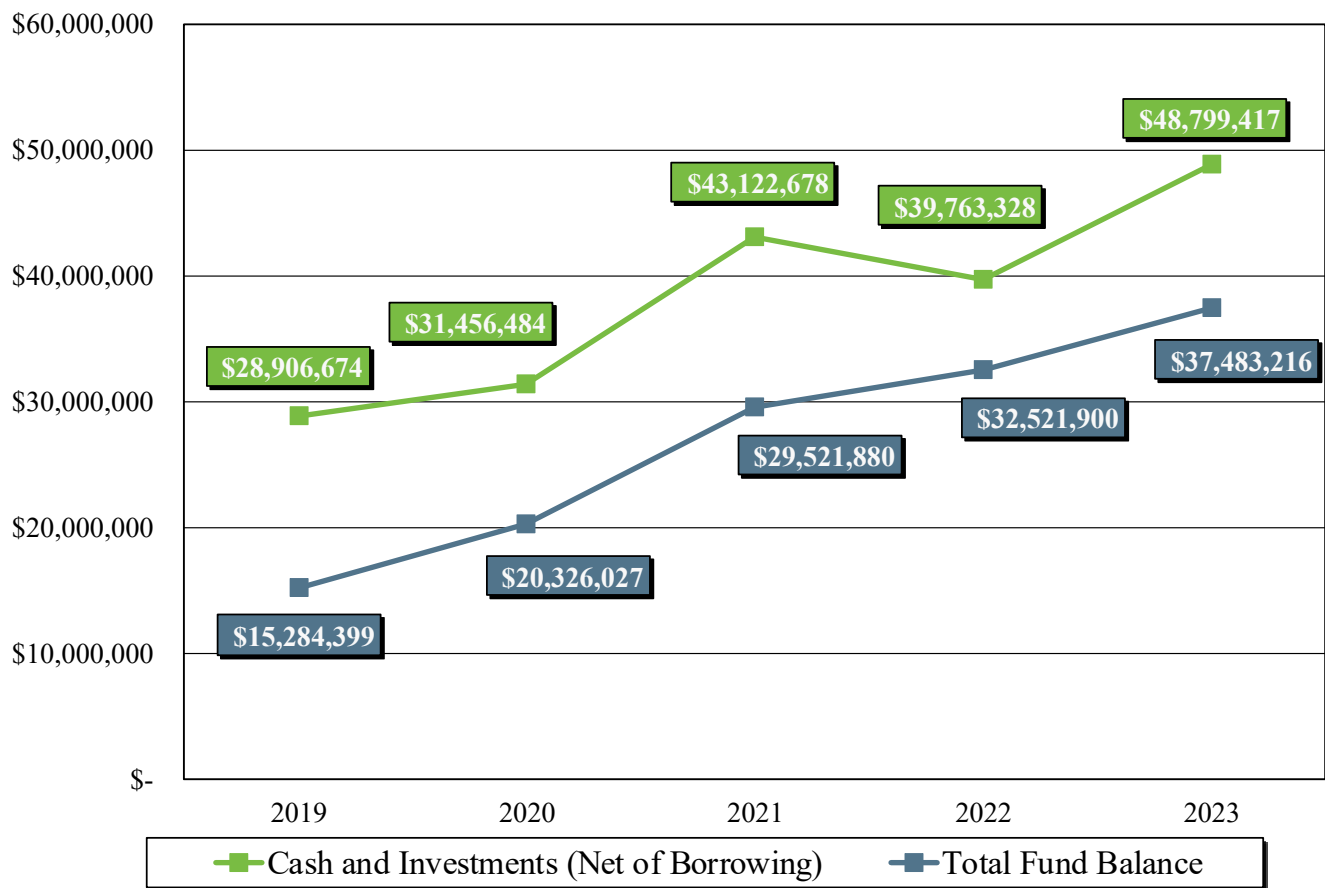
** Estimate as of September 18, 2023

Independent School District No. 191
Financial Analysis

General Fund Operations

The District's cash position and fund balance is presented below for the last five years. Changes in the timing of payments from the state and timing of requests for reimbursement of federal funds played a role in the gap between fund balance and cash and investments over the past five years.

Financial Position



Independent School District No. 191
Financial Analysis

General Fund Operations (Continued)

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

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 131,539,119	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703
Expenditures	(132,076,288)	(127,299,185)	(125,450,534)	(133,508,576)	(137,348,622)
Excess of revenues over (under) expenditures	(537,169)	4,947,012	9,195,853	2,512,071	4,926,081
Other financing sources	6,364	-	-	487,949	35,235
Fund balance, July 1	15,815,204	15,284,399	20,326,027	29,521,880	32,521,900
Change in accounting principle	-	94,616	-	-	-
Fund Balance, June 30	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880	\$ 32,521,900	\$ 37,483,216

Components of Fund Balance					
Year Ended June 30,	2019	2020	2021	2022	2023
Nonspendable	\$ 469,392	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936
Restricted for					
Student activities	-	252,499	215,674	231,296	249,669
Capital Project Levy	289,900	470,611	794,657	521,753	860,910
Area Learning Center	2,561,970	3,739,848	4,406,743	5,173,831	7,072,672
Medical assistance	-	149,917	204,234	376,714	1,991,314
Long-term facilities maintenance	-	88,742	114,943	212,365	(281,509)
Operating capital	2,995,868	3,177,211	3,284,531	3,325,929	2,962,681
Committed	1,550,194	1,735,209	1,849,490	1,837,017	1,505,311
Assigned	-	-	5,081,823	1,810,980	-
Unassigned	7,417,075	10,276,533	13,187,447	18,777,579	22,518,232
Fund Balance, June 30	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880	\$ 32,521,900	\$ 37,483,216

The chart above summarizes General Fund activity and financial position for each of the last five years. Total General Fund balance represents 27.3% of annual expenditures (based on 2023 spending levels) while the unassigned fund balance represents 16.4% of expenditures. Per the District's fund balance policy, the District should maintain a minimum unassigned general fund balance of 8 percent of the general fund expenditures.

Independent School District No. 191
Financial Analysis

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Food Service Fund

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

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 5,712,235	\$ 5,612,682	\$ 4,457,931	\$ 6,313,631	\$ 5,888,279
Expenditures	(5,934,489)	(5,609,449)	(4,364,348)	(4,921,294)	(5,227,056)
Excess of revenues over (under) expenditures	(222,254)	3,233	93,583	1,392,337	661,223
Other financing sources	-	7,793	338	-	1,807
Fund balance, July 1	1,236,342	1,014,178	1,025,204	1,119,125	2,511,462
Fund Balance, June 30	\$ 1,014,088	\$ 1,025,204	\$ 1,119,125	\$ 2,511,462	\$ 3,174,492

Food service revenues decreased by \$425,352 in 2023 as there was less federal funding for meal reimbursements. Food Service expenditures increased by \$305,762 in 2023 primarily the result of higher costs of goods and supplies.

Community Service Fund

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

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 7,246,347	\$ 6,889,843	\$ 6,114,709	\$ 6,396,433	\$ 6,800,786
Expenditures	(7,334,613)	(6,066,435)	(5,185,327)	(5,273,555)	(5,911,010)
Excess of revenues over (under) expenditures	(88,266)	823,408	929,382	1,122,878	889,776
Fund balance, July 1	408,108	319,842	1,143,250	2,072,632	3,195,510
Fund Balance, June 30	\$ 319,842	\$ 1,143,250	\$ 2,072,632	\$ 3,195,510	\$ 4,085,286
Nonspendable	\$ 1,348	\$ -	\$ -	\$ -	\$ -
Restricted for					
Community education	-	731,211	1,430,281	2,375,459	3,289,382
Adult basic education	-	-	-	29,077	-
ECFE	-	-	12,334	212,310	304,140
School readiness	318,494	380,855	588,050	577,712	459,219
Community service	-	31,184	41,967	952	32,545
Total Fund Balance, June 30	\$ 319,842	\$ 1,143,250	\$ 2,072,632	\$ 3,195,510	\$ 4,085,286

Revenues exceeded expenditures by \$889,776 during fiscal year 2023, which was the fourth straight year of the fund seeing a surplus. Revenues increased by 6.3% with additional state and federal funding during the year while expenditures increased by 12.1%. Expenditures increased with more activity in programming. The excess of \$889,776 during 2023 created a positive fund balance of \$4,085,286 at the end of the fiscal year.

Independent School District No. 191
Legislative Summary

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The following is a brief summary of current legislative changes and issues affecting the funding of Minnesota school districts. More detailed and extensive summaries are available from the Minnesota Department of Education (MDE).

American Indian Education Aid

Beginning in 2024, a school district or charter school enrolling at least 20 American Indian students will receive the greater of the sum of \$40,000 plus \$500 per American Indian student over the 20-count threshold or the amount of American Indian Education aid received in 2015.

American Rescue Plan (ARP) Act

The ARP Act was signed into law on March 11, 2021, and focuses on returning to, and maintaining, safe in-person learning for all students.

The ARP includes \$1.3 billion for E-12 education in ESSER funds for Minnesota to help schools returning to, and maintaining, safe in-person learning for all students. Per the federal law, 90% of these funds have been allocated to eligible districts and charter schools. 9.5% of these funds are for flexible use by each state education agency to create a plan to meet the needs of students. Funds are eligible for spending through September 30, 2024.

Area Learning Center (ALC) Transportation Aid

ALC transportation aid reimburses school districts for costs associated with transportation of students to and from an ALC program. Total statewide revenue is capped at \$1,000,000 annually. School districts can apply for this new funding stream for 2024 and beyond.

Basic Alternative Teacher Compensation Aid (Q-Comp)

The total cap for basic alternative teacher compensation aid increased from \$88,118,000 to \$88,461,000 for 2024 and 2025 and \$89,486,000 for 2026 and beyond.

Basic General Education Aid

The formula allowance for 2023 is set at \$6,863 and for 2024, the formula allowance is set at \$7,138, which is a 4% increase over 2023. The formula allowance for 2025 is \$7,281, or a 2% increase from 2024.

Basic Skills Revenue

The allowable uses for basic skills funding for 2024 and beyond have changed. Guidance on specific changes is included in the 2024 UFARS Manual.

Building and Cybersecurity

Local education agencies may apply for grants to improve security and cybersecurity. The grants may be used for security-related facility improvements and cybersecurity insurance premiums. State-wide funding of \$24,332,000 has been appropriated for these grants.

Safe school revenue has also been expanded to include cyber security measures.

Independent School District No. 191
Legislative Summary

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Compensatory Education Revenue

The compensatory allowance for 2024 was updated and corresponds to increases in the basic formula allowance. A hold-harmless provision has been added for 2025 so that compensatory revenue for each site is the greater of its calculated revenue for 2025 or the 2024 actual revenue.

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

The CRRSA Act was signed into law on December 27, 2020, and provided an additional \$2.75 billion for the Emergency Assistance for Nonpublic School Fund (EANS Fund) of which \$41,697,717 was awarded to Minnesota. Funds are eligible for spending through September 30, 2023.

Gender-Neutral Single-User Restroom Grants

Local education agencies may apply for grants to remodel, construct, or repurpose space for gender-neutral single-user restrooms. Grants to school districts are capped at \$75,000 per site. State-wide funding of \$1,000,000 has been appropriated for these grants.

Lease Levy Authority

Minnesota Statutes 2023 § 126C.40, subdivision 1 grants authority to intermediate, cooperative units, and joint powers districts to levy for the costs of leasing administrative and classroom space. Levy authority is capped at \$65 per adjusted pupil unit of the member district(s). The proportionate share of deferred maintenance expenditures of district-owned buildings or sites leased to an intermediate, cooperative unit, or joint powers district may also be levied.

Local Optional Revenue

The second-tier equalization threshold for 2024 remains at \$510,000 before increasing to \$587,244 for 2025, \$642,038 for 2026, and \$671,345 for 2027 and later.

Long-term Facilities Maintenance (LTFM) Revenue

Joint powers districts may be included in the LTFM program along with intermediate and secondary cooperative districts.

Additionally, LTFM plans must include provisions for gender-neutral bathrooms, which has been added to the allowable list of LTFM expenses. No new LTFM funding is available for these expenses.

Online Learning Students

The Online Instruction Act repeals and replaces the Online Learning Act. Local education agencies can provide online instruction to enrolled students with a limit of 40 students per course. Entities must apply to MDE to provide online instruction to non-enrolled students.

Operating Referendum

Minnesota Statutes 2023 § 126C.17, subdivision 9 has been added, which allows School Boards to renew an existing operating referendum authority one-time through board resolution using the same per-pupil amounts and length of time. Board approval must happen by June 15 in the fiscal year prior to the last fiscal year generating revenue.

Independent School District No. 191
Legislative Summary

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Pension Bill and Pension Adjustment Revenue

TRA required contributions have increased to 7.75% for employees effective for fiscal year 2024. Required employer contributions increase 0.2% in fiscal year 2024 until a required contribution rate of 8.75% is reached.

The pension adjustment rate for districts (besides ISD No. 625, St. Paul) is 1.25% for fiscal years 2024 and 2025 and 2.0% for fiscal year 2026 and 2027. For fiscal year 2028 and later, pension adjustment revenue must not exceed the fiscal year 2027 amount, and the revenue will be prorated, as necessary.

School Breakfast Program

Early childhood special education students are now eligible to participate in the School Breakfast program.

School Library Aid

New program revenue has been added to be used for school district libraries including media specialist salary and benefits, equipment, furniture, supplies, IT infrastructure, and electric and material resources.

For school districts, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$40,000, whichever is greater.

For charter schools, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$20,000, whichever is greater.

Special Education Aids

The Special Education Cross Subsidy Reduction Aid paid to districts increases from 6.43% to 44% beginning in 2024. A further increase to 50% begins in 2027.

An additional \$1,689 per ADM will be provided beginning in 2024 based on students served at special education sites where the federal instruction setting is greater than 3 for special education cooperatives, education districts, and intermediates.

Student Support Personnel Revenue

A new aid has been added to be used to hire new positions for student support services or to increase the full time equivalent of a current position, to maintain a position that would otherwise be eliminated, or to make a temporary position permanent.

"Student Support Services Personnel" means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.

Student support services personnel aid is calculated based on the fiscal year per pupil allocation multiplied by the district's total adjusted pupil units, or \$40,000, whichever is greater. The aid cannot exceed expenditures.

Independent School District No. 191
Legislative Summary

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Transportation Sparsity Revenue

Under *Minnesota Statutes* § 126C.10, subdivision 18a, qualifying districts with eligible expenses greater than revenue will receive an increase in additional revenue from 18.2% to 35% of calculated unfunded pupil transportation expenses beginning in 2024.

Unemployment Insurance Aid

Effective May 28, 2023, certain non-certified hourly school workers may qualify for "between term" summer unemployment benefits. A new aid has been created to reimburse districts for between term unemployment insurance costs, which are not eligible for levy reimbursement. The total aid available is \$135 million in fiscal year 2024 and is available until fiscal year 2027 or depletion.

Voluntary Prekindergarten (VPK)/School Readiness Plus

VPK seats are included in the calculation of general education revenue. Seats are funded at 0.6 ADM. The number of seats funded are set at 7,160 for 2024, 10,160 for 2025 with a state-wide cap of \$50 million, and 12,360 for 2026 and later.

Executive Summary

The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your District.

Implementation Guide No. 2021-1 – Amending Capitalization Requirements

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers. Information provided above was obtained from www.gasb.org.

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in Required Supplementary Information (RSI) and Supplementary Information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.



2022-23 Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

Prepared by the District 191 Business Office
200 W. Burnsville Pkwy.
Burnsville, MN 55337
952-707-2010

ANNUAL COMPREHENSIVE FINANCIAL REPORT

OF THE

INDEPENDENT SCHOOL DISTRICT

NO. 191

BURNSVILLE, MINNESOTA

For the Year Ended

June 30, 2023

Prepared by

THE BUSINESS OFFICE

Stacey Sovine, *Executive Director of Administrative Services*

Tyler Dehne, *Director of Finance*

INDEPENDENT SCHOOL DISTRICT NO. 191
200 W Burnsville Pkwy
Burnsville, Minnesota 55337

Independent School District No. 191
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**Independent School District No. 191
Board of Education and Administration
June 30, 2023**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Scott Hume	Chair	December 31, 2026
Anna Werb	Vice Chair	December 31, 2024
Lesley Chester	Clerk	December 31, 2026
Eric Miller	Treasurer	December 31, 2024
Abigail Alt	Director	December 31, 2026
Toni Conner	Director	December 31, 2024
Safio Mursal	Director	December 31, 2026
 <u>Administration</u>		
Dr. Theresa Battle	Superintendent	
Dr. Chris Bellmont	Assistant Superintendent	
Stacey Sovine	Executive Director of Administrative Services	
Tyler Dehne	Director of Finance	

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To: Citizens of ISD No. 191
ISD No. 191 Board of Education
Staff of ISD No. 191

Date: October 18, 2023

INTRODUCTION

The annual comprehensive financial report (ACFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2023, is hereby presented for your information and review. The ACFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. Every effort has been made to ensure the reliability and integrity of the data contained herein. Although that data was received from many sources, the accuracy and thoroughness of this report rests solely with the District. This report belongs to the citizens of the Burnsville – Eagan – Savage community, for it describes, in financial terms, the position and operating results of the District. Questions and comments are solicited and welcome.

REPORT FORMAT

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

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

DISTRICT ORGANIZATION

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

Each Student. Future Ready. Community Strong.

The District enrolled 7,721 students from a population of over 77,881 citizens residing in a 37 square mile area. During fiscal year 2022-23, the District operated 13 buildings: one high school, one alternative high school, two middle school schools, eight elementary schools, and one districtwide building. District buildings were built between 1950 and 1996 with the latest additions in 2016. The District also operated a Virtual Academy for elementary and secondary to receive instruction through a virtual environment. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8, and the high schools serving Grades 9-12.

The District provides general, special education and vocational instruction for Prek-12, a transitional program for students beyond grade 12, and one of the most extensive Community Education programs in the state serving newborns up through senior citizens.

REPORTING ENTITY

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

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

FINANCIAL STATEMENTS

The financial statements contained in this report disclose the financial position of the District as of June 30, 2023, and the financial operations for the fiscal year then ended. The District's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law. The accounting firm of BerganKDV performed the audit for the 2022-23 fiscal year. Their report is included in the financial section of this report. The auditor has given an unmodified opinion on the District's financial statements. An unmodified opinion means that, in the judgment of the auditor, the financial statements present fairly, in all material respects, the financial position of the District and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

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

ACCOUNTING AND BUDGETING

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

Regarding the legal level of budgetary control, budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget, approved by the board by June 30 of the previous year, serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The superintendent and executive director of administration services are authorized to make financial commitments within budgetary guidelines for contracts not requiring sealed bids. Additional expenditure controls are maintained by the business office in accordance with state statutes, i.e., the District cannot incur a negative unassigned balance in the General Fund in excess of 2.5% of the preceding year's expenditures. The budget is published annually to inform residents of the District's financial position and operating plan for the fiscal year. The School Board receives Board reports on monthly revenues and expenses. Program managers may receive budget reports via email which indicate the approved budget on a line item basis; the month-to-date and year-to-date revenues, expenditures, and encumbrances assigned to those line items; the budget remaining; and the percent earned or expended to date. The district utilizes the method of bottom-line budgeting and monthly monitoring of revenues and expenditures by the School Board as well as ongoing monitoring by program managers helps to ensure budget integrity and provides an opportunity to detect material budget variances before the end of the fiscal year.

ACCOUNTING AND BUDGETING (CONTINUED)

The budget is adopted by the School Board in the spring of each year for the following fiscal year beginning July 1. In the winter, the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, approximately 11,650 active accounts have been defined in the District's chart of accounts.

SIGNIFICANT EVENTS

The District's finances are largely dependent on student enrollment. Since 2002-2003 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. For fiscal year 2022-23, grades K-12 has a range in class size from a low of 468 to a high of 729 students. Although enrollment was flat with a slight increase of 0.40 ADMs for fiscal year 2022-23, the District continues to anticipate flat or declining enrollment in the next few years.

Declining enrollment and the lack of funding increase that keep up with inflation from the state have placed the District in the position of a need to reduce expenditures to balance the budget in recent years. Most of the District's operating revenue is directly related to the number of students enrolled in its schools. While revenues decline in direct proportion to the change in enrollment, expenditures decline at a much slower rate because the enrollment change is spread over all 14 schools and 13 grades. As student numbers decline, the number of teachers providing direct services to students can be reduced accordingly and some cost reduction occurs. Other costs, such as facility operations, are not proportionally related to enrollment and cannot be adjusted as readily. The closure of two elementary schools and one middle school is a direct result of the declining enrollment experienced over years. Although costs directly tied to ongoing enrollment shift to other buildings and are not reductions, the costs considered necessary for an additional building to function are reductions.

As needed, the district has taken strong expenditure curtailment measures during the years ended 2006, 2007, 2008, 2012, 2019, 2020, and 2022 in an effort to ensure a favorable financial result. During the 2022-2023 school year; our strategies for the planned budget included 4 main factors: 1) prioritize investment for instructional priorities, including PK-12 Pathways 2) rightsizing of the FTEs based upon enrollment; 3) use of restricted funds including federal pandemic relief funds before general undesignated funds; and 4) identify efficiencies in utilizing resources. This planning provided a good start toward balancing the budget. The experience of functioning through a post pandemic period saw an increase in expenditures for substitutes for both staff absences and coverage for vacant positions. Wages to attract casual and seasonal employees also experienced an increase with a challenging labor market. As a result, our 2022-2023 expenditures were approximately \$490,000 dollars less than budgeted while revenues were \$4.5 million more than budgeted. The result was an improvement to the total general fund balance of \$4,961,316.

FINANCIAL PROSPECTS FOR FUTURE YEARS

The District, like many districts within Minnesota experienced a significant drop in fall enrollment from Fall 2019 to Fall 2020. The steep decline in enrollment did not continue between the Fall of 2020 to the Fall of 2021 as the number of students declined less than 120 students. The Fall 2022 numbers were flat compared to the Fall 2021 numbers, which has not been experienced in over a decade. The unexpected flattening in enrollment decline will have lingering effect to levies and state aid formulas for a minimum of two years. It is still too early to determine whether this change in enrollment will become the norm or is an anomaly to recent years. Enrollment projections should remain conservative but may not need to be as severe as in previous years. The State Legislature has increased the general education formula some this past biennium which is appreciated.

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. In preparing the 2023-2024 budget, the District planned for a surplus due to the increase in state revenues from legislative changes. Additionally, federal funds have been incorporated into the general fund budget planning for fiscal year ending June 30, 2024. The District continues to review budgets in preparation for a long-range budget plan to manage the transition out of the pandemic and away from the federal funds we know will no longer be available beyond June 30, 2024.

Continued financial uncertainty is likely to be the major challenge of the next decade. While enrollment, staffing, and expenses can be projected, it is impossible to predict with any certainty the configuration or adequacy of funding formulas to be enacted in the future by the Legislature. The latest legislative session made significant investment in education for 23-24 and 24-25. Nonetheless, the District is committed to maintaining programs and services and to operating within its financial limitations. As the District approaches the 2023-2024 revised budget and the 2024-2025 adopted budget, enrollment projection adjustments and curriculum-based decisions will be at the forefront of the discussion. How best to utilize the remaining federal pandemic funds for programming which helps our students to recover from the lost learning time is paramount. Closing the achievement gap and increasing student achievement for all students served remains the District's priority. The District will continue to develop a long-range plan to adjust expenditures for a balanced budget in the upcoming years where current federal grants will no longer be available to assist with programming.

ECONOMIC FACTORS

The District is located in Dakota and Scott Counties, both of which are located in the seven-county metro area of Minneapolis/St. Paul. The cities that comprise the District are suburban communities. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program. The impact of the pandemic is ever fluctuating and remains to be seen; however, the resulting federal resources that have been made available will be utilized as required.

The taxable market value of property within the District is generally expected to improve. While the District is essentially fully developed residentially, commercial development and redevelopment is clearly evident throughout the community. Overall market improvement is evident in the increased 2023 total market value for the tenth year in a row.

ECONOMIC FACTORS (CONTINUED)

The state of Minnesota assumes major responsibility for funding public education. In the District, approximately 23% of our revenues in all funds are generated locally from the property tax and 50% of the property tax is the result of voter approved, local initiatives. This includes the referendum that was approved in November 2019.

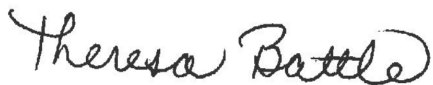
Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. In the 2023-2025 biennium, the Education Finance Bill provided a 4% increase for next year and 2% the year after and ties the funding to inflation. The bill decreases the Special Education Cross Subsidy by 50% over the biennium. There are a number of other increases in state funding, but with those increases comes additional state mandates. The District is working on understanding and implementing the additional mandates. The District continues to strive to be good stewards of all resources and respond to financial challenges by creating a structurally sustainable budget. The budget prioritizes investments for instructional priorities, maintaining current class size parameters, using restricted funds before general unassigned funds whenever possible, keeping abreast and understanding the ebb and flow of revenue streams and expenses and strategically using federal pandemic resources.

CERTIFICATE OF EXCELLENCE

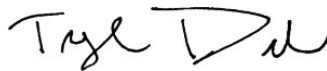
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 35 fiscal years and expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness acknowledged by the Certificate of Excellence program.

ACKNOWLEDGMENTS

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



Dr. Theresa Battle
Superintendent



Tyler Dehne
Director of Finance

Independent School District No. 191
ASBO Certificate of Excellence

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

ISD 191 Burnsville-Eagan-Savage

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style with a long, sweeping underline.

**John W. Hutchison
President**

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style with a long, sweeping underline.

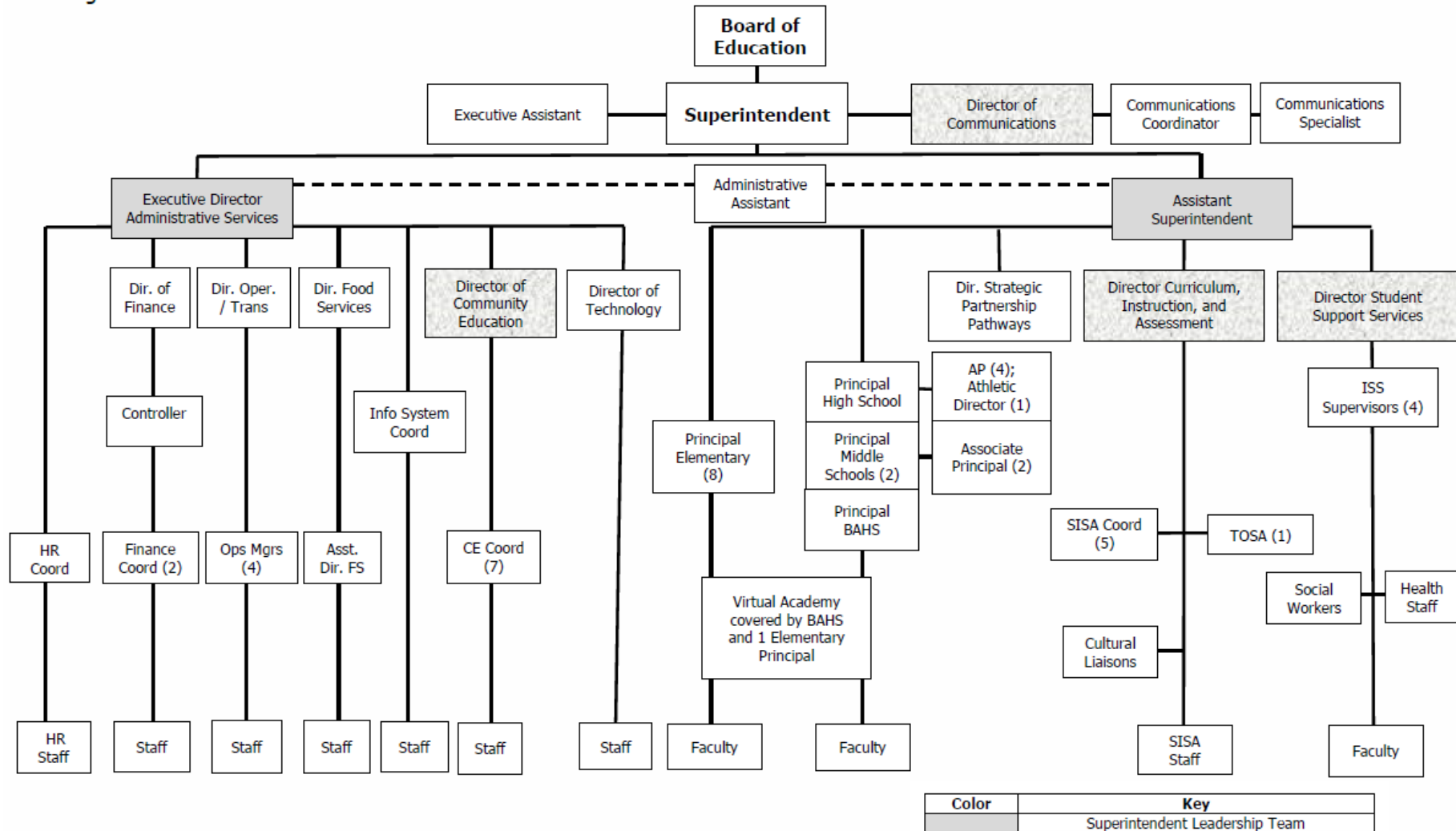
**Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director**

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Independent School District No. 191 Organizational Chart

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Organizational Chart 22.23



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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund and the Food Service and Community Service Special Revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Independent School District No. 191 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Implementation of GASB 96

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The management of Independent School District No. 191 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Report on Summarized Comparative Information

We did not audit the District's 2022 financial statements. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and they expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund and the aggregate remaining fund information in their report dated October 27, 2022. In our opinion, the summarized comparative information presented herein as of and for the year end June 30, 2022, is consistent, in all material respects, with the audited financial statements for which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

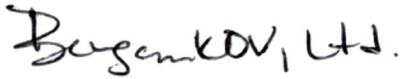
Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



St. Cloud, Minnesota
October 18, 2023

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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This section of Independent School District No. 191's annual comprehensive financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this letter.

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

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2022-23 fiscal year include the following:

- Government-wide net position, increased by \$34,075,432 or 59.41% better than June 30, 2022, resulting in total net position of (\$23,280,295). The increase in net position was primarily due to the fund level increase in fund balance, as well as a significant increase in net position from the net effect of the government-wide conversion entries related to pensions in relation to improvement in the funding of PERA and TRA.
- Government-wide revenues totaled \$166,459,233 and expenses were \$132,383,801.
- The total fund balance of the General Fund, as presented in the governmental funds, increased by \$4,961,316 from the prior year.
- The unassigned fund balance in the General Fund increased by \$3,459,144 from \$18,777,579 to \$22,236,723, which is 16.2% of total General Fund expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

The District has two kinds of funds:

- *Governmental Funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds statements to explain the relationship (or differences) between them.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements (Continued)

- *Proprietary Funds* – The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has four internal service funds for self-insured health and dental benefits and its severance and postemployment benefits liabilities.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was (\$23,280,295) on June 30, 2023. This was an improvement of 59.41% from the prior year (see Table A-1).

**Table A-1
Net Position - Governmental Activities**

	Year Ended 2023	Year Ended 2022	Percentage Change
Assets			
Current and other assets	\$ 137,050,691	\$ 127,205,617	7.74%
Capital assets	123,952,029	127,622,031	-2.88%
Total assets	261,002,720	254,827,648	2.42%
Deferred Outflows of Resources	29,159,378	31,964,457	-8.78%
Total assets and deferred outflows of resources	<u>\$ 290,162,098</u>	<u>\$ 286,792,105</u>	1.18%
Liabilities			
Other liabilities	\$ 22,771,587	\$ 25,082,579	-9.21%
Long-term liabilities	217,496,630	183,454,765	18.56%
Total liabilities	<u>\$ 240,268,217</u>	<u>\$ 208,537,344</u>	15.22%
Deferred Inflows of Resources	<u>\$ 73,174,176</u>	<u>\$ 135,610,488</u>	-46.04%
Net Position			
Net investment in capital assets	\$ 19,119,846	\$ 15,754,751	21.36%
Restricted	24,372,515	15,559,970	56.64%
Unrestricted	<u>(66,772,656)</u>	<u>(88,670,448)</u>	24.70%
Total net position	<u>\$ (23,280,295)</u>	<u>\$ (57,355,727)</u>	59.41%

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

The District's overall financial position increased from fiscal year 2022, as total net position increased \$34,075,432. The District is able to report positive balances in two of three categories of net position. The District's restricted net position represents resources that are subject to external restrictions on how they may be used. This portion of the District's net position increased by \$8,812,545 in the current year.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Net Position (Continued)

Another portion of the District's net position is its investment in capital assets (land, buildings, equipment, etc.) less any related debt used to acquire those assets that is still outstanding. This element of net position increased by \$3,365,095 in the current fiscal year, as the completion of some construction projects and payments on related debt exceeded depreciation and amortization of the capital assets. The remaining unrestricted net position is that which may be used to meet the District's ongoing obligations. This portion of net position increased \$21,897,792 in the current fiscal year.

Changes in Net Position

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

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

	Year Ended 2023	Year Ended 2022	Percentage Change
Revenues			
Program revenues			
Charges for services	\$ 6,816,593	\$ 4,445,935	53.32%
Operating grants and contributions	45,053,587	42,182,191	6.81%
Capital grants and contributions	984,766	1,948,280	-49.45%
General revenues			
Property taxes	41,790,897	44,382,476	-5.84%
General grants and aids	69,788,147	66,786,109	4.50%
Investment earnings	2,008,343	(892,610)	-325.00%
Other	16,900	1,538,853	-98.90%
Total revenues	<u>166,459,233</u>	<u>160,391,234</u>	<u>3.78%</u>
Expenses			
Administration	4,576,004	5,146,405	-11.08%
District support services	2,503,974	4,541,713	-44.87%
Elementary and secondary regular instruction	42,804,488	63,294,480	-32.37%
Vocational education instruction	1,777,613	2,107,317	-15.65%
Special education instruction	21,955,865	24,494,292	-10.36%
Instructional support services	14,855,402	13,021,759	14.08%
Pupil support services	12,180,617	11,406,634	6.79%
Sites and buildings	16,762,838	11,129,335	50.62%
Fiscal and other fixed cost programs	437,360	426,427	2.56%
Food service	5,318,407	4,955,498	7.32%
Community education and services	6,391,286	4,995,800	27.93%
Interest and fiscal charges on long-term debt	2,819,947	2,951,742	-4.46%
Total expenses	<u>132,383,801</u>	<u>148,471,402</u>	<u>-10.84%</u>
Increase (decrease) in net position	34,075,432	11,919,832	185.87%
Net Position			
Beginning of year	<u>(57,355,727)</u>	<u>(69,275,559)</u>	<u>17.21%</u>
End of year	<u>\$ (23,280,295)</u>	<u>\$ (57,355,727)</u>	<u>59.41%</u>

Total revenues were \$166,459,233 while total expenses were \$132,383,801, increasing net position by \$34,075,432.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

The cost of all *governmental* activities this year was \$132,383,801.

- Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$6,816,593). The majority of this category, approximately \$3.7 million, comes from food service meal sales and community education class tuition. \$2.1 million comes from third party billing revenue.
- The federal and state governments subsidized certain programs with grants and contributions (Table A-2, Operating and Capital Grants and Contributions, \$46,038,353).
- Most of the District's costs were paid for with local property taxes, unrestricted state aid, investment earnings, and other general revenues. Governmental activities were paid for with \$41,790,897 in property taxes, \$69,788,147 of unrestricted state aid, as well as investment earnings and other general revenues.

**Figure A-1
Source of Revenues for Fiscal Year 2023**

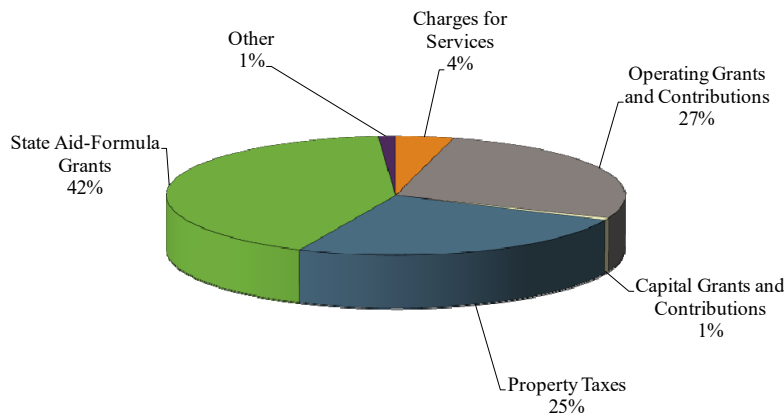
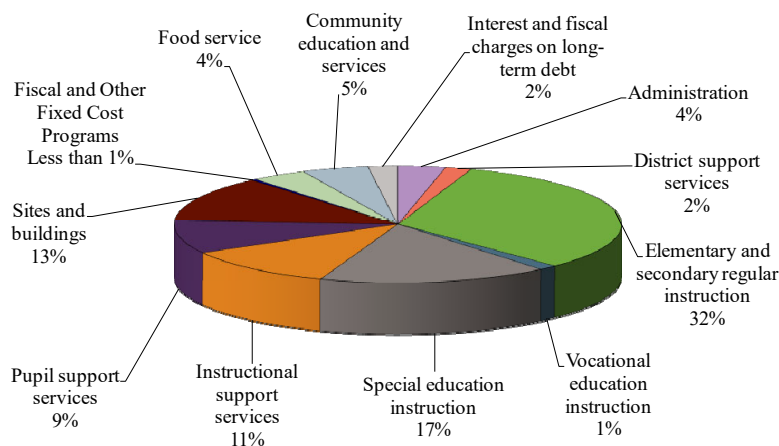


**Figure A-2
Expenses for Fiscal Year 2023**



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

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

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

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

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2023	2022		2023	2022	
Administrative	\$ 4,576,004	\$ 5,146,405	-11.08%	\$ 4,557,975	\$ 2,762,856	64.97%
District support services	2,503,974	4,541,713	-44.87%	1,695,775	4,534,973	-62.61%
Elementary and secondary regular instruction	42,804,488	63,294,480	-32.37%	27,509,708	49,186,765	-44.07%
Vocational education instruction	1,777,613	2,107,317	-15.65%	1,772,184	2,106,997	-15.89%
Special education instruction	21,955,865	24,494,292	-10.36%	(296,669)	6,211,859	-104.78%
Instructional support services	14,855,402	13,021,759	14.08%	12,896,781	11,573,696	11.43%
Pupil support services	12,180,617	11,406,634	6.79%	11,798,912	10,754,812	9.71%
Sites and buildings	16,762,838	11,129,335	50.62%	15,488,036	10,066,792	53.85%
Fiscal and other fixed cost programs	437,360	426,427	2.56%	437,360	426,427	2.56%
Food service	5,318,407	4,955,498	7.32%	(494,568)	(1,118,079)	-55.77%
Community education and services	6,391,286	4,995,800	27.93%	1,343,414	436,390	207.85%
Interest and fiscal charges on long-term debt	2,819,947	2,951,742	-4.46%	2,819,947	2,951,508	-4.46%
Total	<u>\$ 132,383,801</u>	<u>\$ 148,471,402</u>	-10.84%	<u>\$ 79,528,855</u>	<u>\$ 99,894,996</u>	-20.39%

The cost of all governmental activities this year was \$132,383,801, a decrease of \$16,087,601 from the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$79,528,855, or a decrease of \$20,366,141 from the prior year.

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. All of the governmental funds with the exception of the debt service fund had more revenue than expenditures in 2023, thereby contributing to the increase in individual fund balance in most funds. At the end of the 2022-23 fiscal year, the District's governmental funds reported combined fund balances of \$50,230,105. This is a 14.11% increase in comparison to the prior year. The increase is largely due to General Fund increases primarily related to revenue exceeding budget expectations. State Special Education Aid, third party billing receipts, and investment earnings significantly exceeded budget expectations. Expenses were slightly under budget. Additionally, an intense focus on the needs of our students during the pandemic resulted in a greater portion of the actual expenditures being reimbursable through federal pandemic relief funds allocated to our district during FY23.

Revenues and other financing sources (excluding transfers in) for the District's governmental funds were \$166,049,916, while total expenditures other financing uses (excluding transfers out) were \$159,840,575. As a result of this, the District completed the year with a net change in fund balances of \$6,209,341.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

General Fund

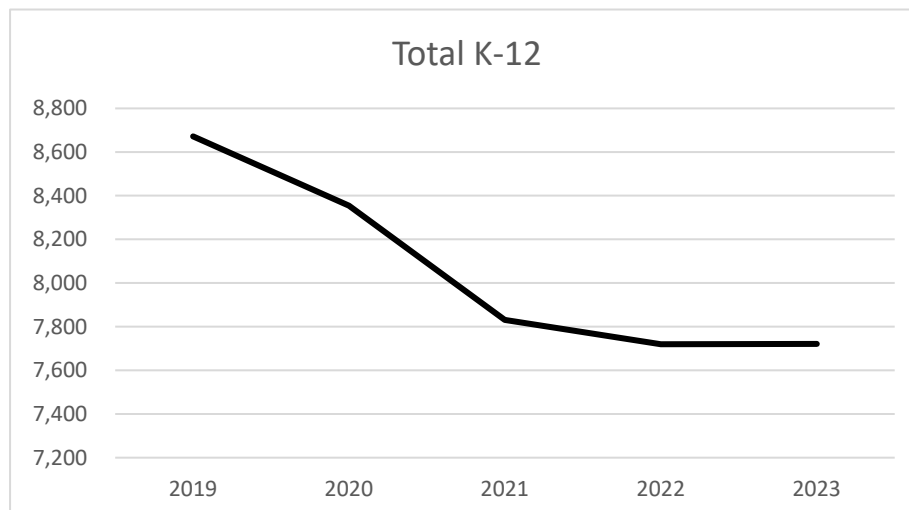
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities; district instructional and student support programs; expenditures for the superintendent; district administration;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

ENROLLMENT

Enrollment is a critical factor in determining revenue with approximately 69% of General Fund revenue being determined by enrollment. Like many Minnesota school districts, the District has been facing declining enrollment. During the last five years, the District has averaged a 2.6% decrease in students per year. Enrollment flattened out from 2022 to 2023 as the District only lost approximately one student. The following chart reflects that the number of students has decreased over the last 5 years.

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

Grade	2019	2020	2021	2022	2023
ECSE	134	126	101	137	142
School Readiness	133	138	134	126	121
Kdgt.	646	653	617	600	575
1-3	1,796	1,763	1,715	1,719	1,758
4-6	1,987	1,791	1,619	1,542	1,555
7-12	3,976	3,883	3,645	3,596	3,570
Total K-12	8,672	8,354	7,831	7,720	7,721
ADM Change	(169)	(318)	(523)	(111)	1
Percent Change	-1.9%	-3.7%	-6.3%	-1.4%	0.0%



**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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ENROLLMENT (CONTINUED)

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
Local property taxes	\$ 29,798,182	\$ 30,955,773	\$ (1,157,591)	-3.7%
Revenue from state sources	91,901,869	87,017,209	4,884,660	5.6%
Revenue from federal sources	14,827,230	14,965,232	(138,002)	-0.9%
Other	5,747,422	3,082,433	2,664,989	86.5%
Total	<u>\$ 142,274,703</u>	<u>\$ 136,020,647</u>	<u>\$ 6,254,056</u>	4.6%

General Fund revenue increased by \$6,254,056, or 4.6%, from the previous year.

Property taxes decreased \$1,157,591 or 3.7% due to decreases in the underlying property tax levies.

Other local revenues increased \$2,664,989, or 86.5%. This was primarily due to increases in third party billing revenue and investment earnings.

State Sources increased by \$4,884,660. State aid increased overall after consideration of the following factors. This is the net effect of enrollment flattening out and the increase in general education formula, resulting in a net increase in general education formula aid of \$1,980,390. There was an increase in state special education revenues in the amount of \$2,552,354 due to an increase in eligible expenditures from FY21 to FY22. Changes in other state aid categories were due to enrollment flattening out or costs incurred based on the needs of students.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources decreased by \$138,002 as the District continues to spend Federal Funding received in response to the COVID-19 pandemic.

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

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

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

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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ENROLLMENT (CONTINUED)

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
Salaries	\$ 73,739,152	\$ 73,254,291	\$ 484,861	0.7%
Employee benefits	30,673,902	30,043,103	630,799	2.1%
Purchased services	22,527,878	19,648,553	2,879,325	14.7%
Supplies and materials	5,258,510	6,131,231	(872,721)	-14.2%
Capital expenditures	4,326,481	3,656,490	669,991	18.3%
Debt service expenditures	158,368	96,876	61,492	63.5%
Other expenditures	664,331	678,032	(13,701)	-2.0%
Total	<u>\$ 137,348,622</u>	<u>\$ 133,508,576</u>	<u>\$ 3,840,046</u>	2.9%

Total General Fund expenditures increased \$3,840,046 or 2.9% from the previous year. The increase can be attributed mostly to purchased services as well as personnel and employee salaries and benefits.

Salaries expense increased mainly as a result of the annual contractual pay.

Purchased Services consist of expenditures for fees for service, substitutes, utilities, property insurance, maintenance repairs, leases, telephone, tuition, and transportation. These expenditures increased mainly due to the increased need for substitutes and increased transportation costs while the district was operating in-person for the entire school year. Utility costs also increased substantially due to inflation.

General Fund Budgetary Highlights

After initial approval of the budget, the District revised the budget based on changes in unbudgeted costs or revenue changes. While the District anticipated, in its final budget, that the net change in fund balance would be a decrease of \$47,776, total fund balance increased by \$4,961,316, resulting in a fund balance of \$37,483,216 at June 30, 2023.

Revenues were higher than budgeted by \$4,518,993 and expenditures were less than budgeted by \$454,864. The District was conservative with revenues given the history of declining enrollment. Where possible, expenditures were curtailed in the District's effort to reduce costs. Staffing changes as a result of changes in enrollment and unfilled positions led to expenditures being less than budgeted even while experiencing inflation and rising transportation and substitute costs.

Food Service Fund

The Food Service Fund revenue for 2022-23 totaled \$5,888,279 and expenditures were \$5,227,056. The June 30, 2023, fund balance is \$3,174,492, an increase of \$663,030 from fiscal year 2022. Actual revenues were \$97,737 higher than budget mainly due to more investment earnings and higher meal sales than expected after the free meals ended in 2023. Actual expenditures were \$71,793 lower than budget mainly due to less capital equipment purchases than expected. These variances resulted in fund balance ending the year \$169,337 higher than budgeted.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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ENROLLMENT (CONTINUED)

Community Service Fund

The Community Service Fund revenue for 2022-23 totaled \$6,800,786 and expenditures were \$5,911,010. The June 30, 2023, fund balance is \$4,085,286, an increase of \$889,776 from fiscal year 2021-2022. The District's Community Education programming planned significant expenditure adjustments and continued to focus their programming on childcare, early learners, youth, and adult programs. The Fund utilized new grant funding to provide additional programming for adult and pre-kindergarten students.

Capital Projects-Building Construction Fund

There was no activity in the Capital Projects-Building Construction Fund for 2022-23. The June 30, 2023, fund balance is \$0 is due to bond proceeds from the 2015A School Building Bonds being spent down as the building projects are completed for Vision One91.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction and improvements, or for initial or refunding bonds. The Debt Service Fund revenue and other financing sources for 2022-23 totaled \$11,049,106, a decrease of \$13,801,456 from fiscal year 2022 due to the issuance of the 2021A G.O. Alternative Facilities Refunding Bonds and proceeds from the sale of River Ridge that occurred in the prior year. The District did not have property sales or issue new bonds in fiscal year 2023. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds, including refunding bonds issued from 2012 through 2021.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2023, the District had invested approximately \$313.6 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table A-7). (More detailed information about capital assets can be found in Note 4 to the financial statements.) Total depreciation/amortization expense for the year was approximately \$11.9 million.

**Table A-7
Capital Assets**

	Year Ended 2023	Year Ended 2022	Percent Change
Land	\$ 3,102,468	\$ 3,102,468	0.0%
Land improvements	20,770,929	20,128,484	3.2%
Buildings and improvements	272,371,309	270,796,575	0.6%
Equipment	17,106,610	1,114,505	1434.9%
Leased equipment	223,184	197,466	13.0%
Less accumulated depreciation/amortization	(189,622,471)	(177,717,467)	6.7%
Total capital assets	<u>\$ 123,952,029</u>	<u>\$ 117,622,031</u>	5.4%

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 191
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Liabilities

At year-end, the District had \$112,218,101 in general obligation bonds, lease liabilities, and obligations under financed purchases payable outstanding as shown in Note 5 to the financial statements. The District also had an estimated total of \$9,645,933 in postemployment severance and health benefits payable at June 30, 2023, and \$95,632,596 in net pension liability.

Total long-term liabilities at June 30, 2023, increased 18.6% as compared to June 30, 2022, primarily due to the District's proportionate share of the increase of the State run pension (PERA and TRA) programs.

**Table A-8
Long-Term Liabilities**

	Year Ended 2023	Year Ended 2022	Percent Change
General obligation bonds	\$ 106,710,000	\$ 113,850,000	-6.3%
Net bond premium and discount	5,269,366	6,442,825	-18.2%
Finance purchases from direct borrowing	82,355	160,460	-48.7%
Lease liability	156,380	187,187	N/A
Net pension liability	95,632,596	52,043,161	83.8%
Total OPEB liability	8,631,776	9,289,131	-7.1%
Severance benefits payable	237,948	682,675	-65.1%
Compensated absences payable	776,209	799,326	-2.9%
 Total long-term liabilities	 <u>\$ 217,496,630</u>	 <u>\$ 183,454,765</u>	 18.6%
 Long-term liabilities			
Due within one year	\$ 8,587,891	\$ 8,246,124	
Due in more than one year	<u>208,908,739</u>	<u>175,208,641</u>	
 Total	 <u>\$ 217,496,630</u>	 <u>\$ 183,454,765</u>	

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for most of its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation. There is concern if the state special education aid formula changes will be sufficient to end the growing cross subsidy of special education services. In the 2023-2025 biennium, the MN Education Finance Bill provided improvements in funding, including a 4% increase next year and a 2% increase in FY 2025 on the funding formula. Additionally, increases in the Special Education and English Language Learners funding will aid districts in the growing cross subsidy.

**BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
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MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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FACTORS BEARING ON THE DISTRICT'S FUTURE (CONTINUED)

The funding formula has been below the current annual rate of inflation for the last 20 years. Accordingly, the District continues to utilize sophisticated enrollment and financial planning tools, along with detailed and conservative budgeting and budget monitoring processes. The COVID-19 pandemic continues to impact our instructional models and their delivery. The greatest concern is the lost learning time our students have experienced. The financial impact of this has been met with the federal ESSER (I, II, III), CARES, Coronavirus Relief Funding and American Rescue Plan allocation which we will use to meet our student needs and reduce the impact on fund balances. The District will continue to seek all available sources of funding, respond to enrollment decreases, balance revenue to expenditures, and maintain systems that ensure financial stability.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 191, 200 W. Burnsville Parkway, Burnsville, Minnesota 55337. The telephone number for the District is (952) 707-2010. Financial and other district information is also available on the District's website at isd191.org.

BASIC FINANCIAL STATEMENTS

Independent School District No. 191

Statement of Net Position

June 30, 2023

(With Summarized Financial Information as of June 30, 2022)

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	Governmental Activities	
	2023	2022
Assets		
Cash and investments	\$ 93,453,931	\$ 85,917,567
Current property taxes receivable	25,630,010	21,891,763
Delinquent property taxes receivable	322,174	359,284
Accounts receivable	656,622	170,302
Interest receivable	214,723	15,696
Lease receivable	259,105	503,819
Due from Department of Education	10,034,269	10,436,748
Due from other Minnesota school districts	92,393	205,378
Due from Federal Government through Department of Education	5,271,069	6,671,407
Due from other governmental units	242,927	525,277
Inventory	269,532	253,940
Prepaid items	603,936	254,436
Capital assets, not being depreciated		
Land	3,102,468	3,102,468
Capital assets, net of accumulated depreciation		
Buildings	108,650,069	114,670,970
Improvements other than buildings	6,071,313	6,233,554
Machinery and equipment	5,974,627	3,428,232
Leased assets, net of accumulated amortization		
Leased equipment	153,552	186,807
Total assets	<u>261,002,720</u>	<u>254,827,648</u>
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	27,986,744	30,778,839
Deferred outflows of resources related to OPEB	972,869	950,075
Losses on debt refunding	199,765	235,543
Total deferred outflows of resources	<u>29,159,378</u>	<u>31,964,457</u>
Total assets and deferred outflows of resources	<u>\$ 290,162,098</u>	<u>\$ 286,792,105</u>
Liabilities		
Accounts payable	\$ 9,093,171	\$ 10,811,314
Salaries and benefits payable	10,508,915	10,794,576
Interest payable	1,596,982	1,824,193
Due to other Minnesota school districts	1,251,919	1,312,268
Due to other governmental units	55,445	62,901
Unearned revenue	265,155	277,327
Bond principal, net of premium		
Payable within one year	7,550,000	7,140,000
Payable after one year	104,429,366	113,152,825
Lease liability		
Payable within one year	69,041	64,256
Payable after one year	87,339	122,931
Finance purchase from direct borrowing		
Payable within one year	82,355	78,105
Payable after one year	-	82,355
Compensated absences payable		
Payable within one year	776,209	799,326
Severance payable		
Payable within one year	110,286	164,167
Payable after one year	127,662	518,508
Total OPEB liability		
Payable after one year	8,631,776	9,289,131
Net pension liability	95,632,596	52,043,161
Total liabilities	<u>240,268,217</u>	<u>208,537,344</u>
Deferred Inflows of Resources		
Property taxes levied for subsequent year's expenditures	45,495,723	37,588,243
Deferred inflow of resources related to lease receivable	232,514	465,027
Deferred inflows of resources related to pensions	25,861,524	96,148,942
Deferred inflows of resources related to OPEB	1,285,333	1,065,925
Gains on debt refunding	299,082	342,351
Total deferred inflows of resources	<u>73,174,176</u>	<u>135,610,488</u>
Net Position		
Net investment in capital assets	19,119,846	15,754,751
Restricted for		
Debt service	3,964,729	-
Other purposes	20,407,786	15,559,970
Unrestricted	(66,772,656)	(88,670,448)
Total net position	<u>(23,280,295)</u>	<u>(57,355,727)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 290,162,098</u>	<u>\$ 286,792,105</u>

See notes to basic financial statements.

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Independent School District No. 191
Statement of Activities
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

Functions/Programs	2023				Net (Expense)	2022
	Expenses	Program Revenues		Capital Grants and Contributions	Revenues and Changes in Net Position	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		Governmental Activities	Governmental Activities
Governmental activities						
Administration	\$ 4,576,004	\$ 4,167	\$ 13,862	\$ -	\$ (4,557,975)	\$ (2,762,856)
District support services	2,503,974	1,345	806,854	-	(1,695,775)	(4,534,973)
Elementary and secondary regular instruction	42,804,488	516,575	14,778,205	-	(27,509,708)	(49,186,765)
Vocational education instruction	1,777,613	-	5,429	-	(1,772,184)	(2,106,997)
Special education instruction	21,955,865	2,107,749	20,144,785	-	296,669	(6,211,859)
Instructional support services	14,855,402	9,379	1,949,242	-	(12,896,781)	(11,573,696)
Pupil support services	12,180,617	182,824	198,881	-	(11,798,912)	(10,754,812)
Sites and buildings	16,762,838	289,291	745	984,766	(15,488,036)	(10,066,792)
Fiscal and other fixed cost programs	437,360	-	-	-	(437,360)	(426,427)
Food service	5,318,407	1,109,413	4,703,562	-	494,568	1,118,079
Community education and services	6,391,286	2,595,850	2,452,022	-	(1,343,414)	(436,390)
Interest and fiscal charges on long-term debt	2,819,947	-	-	-	(2,819,947)	(2,951,508)
Total governmental activities	<u>\$ 132,383,801</u>	<u>\$ 6,816,593</u>	<u>\$ 45,053,587</u>	<u>\$ 984,766</u>	(79,528,855)	(99,894,996)
General revenues						
Taxes						
Property taxes, levied for general purposes					29,793,091	30,967,231
Property taxes, levied for community service					1,597,814	1,636,161
Property taxes, levied for debt service					10,399,992	11,779,084
State aid-formula grants					69,788,147	66,786,109
Miscellaneous					-	1,538,853
Gain on sale of assets					16,900	-
Investment income					2,008,343	(892,610)
Total general revenues					<u>113,604,287</u>	<u>111,814,828</u>
Change in net position					34,075,432	11,919,832
Net position - beginning					<u>(57,355,727)</u>	<u>(69,275,559)</u>
Net position - ending					<u>\$ (23,280,295)</u>	<u>\$ (57,355,727)</u>

See notes to basic financial statements.

Independent School District No. 191
Balance Sheet - Governmental Funds
June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	General	Food Service	Community Service	Debt Service
Assets				
Cash and investments	\$ 48,799,417	\$ 2,508,191	\$ 5,080,294	\$ 10,153,624
Current property taxes receivable	19,633,422	-	844,788	5,151,800
Delinquent property taxes receivable	225,517	-	12,395	84,262
Accounts receivable	56,755	72,402	20,509	-
Interest receivable	192,544	-	-	-
Lease receivable	-	-	-	259,105
Due from Department of Education	9,847,937	36,882	141,522	7,928
Due from Federal Government through Department of Education	4,530,027	709,992	31,050	-
Due from other Minnesota school districts	74,176	-	18,217	-
Due from other governmental units	242,927	-	-	-
Due from other funds	529,083	-	-	-
Inventory	-	269,532	-	-
Prepaid items	603,936	-	-	-
Total assets	<u>\$ 84,735,741</u>	<u>\$ 3,596,999</u>	<u>\$ 6,148,775</u>	<u>\$ 15,656,719</u>
Liabilities				
Accounts payable	\$ 1,784,932	60,805	43,164	\$ -
Salaries and benefits payable	9,951,370	290,053	267,492	-
Due to other Minnesota school districts	1,248,857	-	3,062	-
Due to other governmental units	55,308	1	136	-
Unearned revenue	306	71,648	121,419	-
Total liabilities	<u>13,040,773</u>	<u>422,507</u>	<u>435,273</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for subsequent year's expenditures	34,015,775	-	1,617,454	9,862,494
Unavailable revenue - delinquent property taxes	195,977	-	10,762	74,600
Deferred inflow of resources related to lease receivable	-	-	-	232,514
Total deferred inflows of resources	<u>34,211,752</u>	<u>-</u>	<u>1,628,216</u>	<u>10,169,608</u>
Fund Balances				
Nonspendable	603,936	269,532	-	-
Restricted	13,137,246	2,904,960	4,085,286	5,487,111
Committed	1,505,311	-	-	-
Assigned	-	-	-	-
Unassigned	22,236,723	-	-	-
Total fund balances	<u>37,483,216</u>	<u>3,174,492</u>	<u>4,085,286</u>	<u>5,487,111</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 84,735,741</u>	<u>\$ 3,596,999</u>	<u>\$ 6,148,775</u>	<u>\$ 15,656,719</u>

See notes to basic financial statements.

Total Governmental Funds	
2023	2022
\$ 66,541,526	\$ 56,987,241
25,630,010	21,891,763
322,174	359,284
149,666	89,915
192,544	15,696
259,105	503,819
10,034,269	10,436,748
5,271,069	6,671,407
92,393	205,378
242,927	525,277
529,083	461,554
269,532	253,940
603,936	254,436
<u>\$ 110,138,234</u>	<u>\$ 98,656,458</u>
\$ 1,888,901	\$ 3,915,535
10,508,915	10,794,576
1,251,919	1,312,268
55,445	62,901
193,373	207,613
<u>13,898,553</u>	<u>16,292,893</u>
45,495,723	37,588,243
281,339	289,531
232,514	465,027
<u>46,009,576</u>	<u>38,342,801</u>
873,468	508,376
25,614,603	21,086,812
1,505,311	1,837,017
-	1,810,980
22,236,723	18,777,579
<u>50,230,105</u>	<u>44,020,764</u>
<u>\$ 110,138,234</u>	<u>\$ 98,656,458</u>

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Independent School District No. 191
Reconciliation of the Balance Sheet of Governmental
Funds to the Statement of Net Position
June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total fund balances - governmental funds	\$ 50,230,105	\$ 44,020,764
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.		
Cost of capital assets	313,351,316	305,142,032
Less accumulated depreciation	(189,552,839)	(177,706,808)
Leased assets	223,184	197,466
Less accumulated amortization	(69,632)	(10,659)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bond principal payable	(106,710,000)	(113,850,000)
Unamortized bond premium and discount	(5,269,366)	(6,442,825)
Deferred charge on refunding (net)	(99,317)	(106,808)
Lease liability	(156,380)	(187,187)
Finance purchase from direct borrowing	(82,355)	(160,460)
Compensated absences payable	(776,209)	(799,326)
Total OPEB liability	(8,631,776)	(9,289,131)
Net pension liability	(95,632,596)	(52,043,161)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.		
Deferred outflows of resources related to pensions	27,986,744	30,778,839
Deferred inflows of resources related to pensions	(25,861,524)	(96,148,942)
Deferred outflows of resources related to OPEB	972,869	950,075
Deferred inflows of resources related to OPEB	(1,285,333)	(1,065,925)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.	281,339	289,531
The self insured medical and dental internal service funds are used by management to charge the costs of the self-insured plans. The assets and liabilities of the internal service funds are included included in governmental activities in the Statement of Net Position and interfund activity is removed.	19,398,457	20,900,991
Governmental funds do not report a liability for accrued interest on bonds until due and payable.	<u>(1,596,982)</u>	<u>(1,824,193)</u>
Total net position - governmental activities	<u><u>\$(23,280,295)</u></u>	<u><u>\$(57,355,727)</u></u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	General	Food Service	Community Service	Debt Service
Revenues				
Local property taxes	\$ 29,798,182	\$ -	\$ 1,598,162	\$ 10,402,745
Other local and county revenues	5,679,931	97,671	3,077,009	561,232
Revenue from state sources	91,901,869	215,992	1,661,039	85,129
Revenue from federal sources	14,827,230	4,465,203	450,950	-
Sales and other conversion of assets	67,491	1,109,413	13,626	-
Total revenues	<u>142,274,703</u>	<u>5,888,279</u>	<u>6,800,786</u>	<u>11,049,106</u>
Expenditures				
Current				
Administration	5,291,647	-	-	-
District support services	4,591,871	-	-	-
Elementary and secondary regular instruction	56,761,715	-	-	-
Vocational education instruction	2,168,497	-	-	-
Special education instruction	26,717,926	-	-	-
Instructional support services	12,435,175	-	-	-
Pupil support services	12,688,513	-	-	-
Sites and buildings	11,735,834	-	-	-
Fiscal and other fixed cost programs	472,595	-	-	-
Food service	-	5,209,869	-	-
Community education and services	-	-	5,831,718	-
Capital outlay				
Administration	62,697	-	-	-
District support services	80	-	-	-
Elementary and secondary regular instruction	94,918	-	-	-
Vocational education instruction	30,383	-	-	-
Special education instruction	64,563	-	-	-
Instructional support services	1,478,105	-	-	-
Pupil support services	763	-	-	-
Sites and buildings	2,594,972	-	-	-
Food service	-	17,187	-	-
Community education and services	-	-	79,292	-
Debt service				
Principal	144,147	-	-	7,140,000
Interest and fiscal charges	14,221	-	-	4,213,887
Total expenditures	<u>137,348,622</u>	<u>5,227,056</u>	<u>5,911,010</u>	<u>11,353,887</u>
Excess of revenues over (under) expenditures	4,926,081	661,223	889,776	(304,781)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	1,807	-	-
Bond issuance	-	-	-	-
Bond premium	-	-	-	-
Lease proceeds	35,235	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>35,235</u>	<u>1,807</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,961,316	663,030	889,776	(304,781)
Fund Balances				
Beginning of year	<u>32,521,900</u>	<u>2,511,462</u>	<u>3,195,510</u>	<u>5,791,892</u>
End of year	<u>\$ 37,483,216</u>	<u>\$ 3,174,492</u>	<u>\$ 4,085,286</u>	<u>\$ 5,487,111</u>

Total Governmental Funds	
2023	2022
\$ 41,799,089	\$ 44,363,003
9,415,843	6,269,884
93,864,029	88,876,351
19,743,383	21,278,337
1,190,530	104,727
<u>166,012,874</u>	<u>160,892,302</u>
5,291,647	5,429,133
4,591,871	4,491,751
56,761,715	56,035,263
2,168,497	2,216,393
26,717,926	26,046,717
12,435,175	12,953,823
12,688,513	11,696,713
11,735,834	10,668,520
472,595	426,427
5,209,869	4,913,797
5,831,718	5,258,859
62,697	14,086
80	90,367
94,918	30,631
30,383	31,493
64,563	321,645
1,478,105	745,347
763	14,790
2,594,972	3,856,734
17,187	7,497
79,292	14,696
7,284,147	7,169,637
4,228,108	4,404,624
<u>159,840,575</u>	<u>156,838,943</u>
6,172,299	4,053,359
1,807	1,165,731
-	9,680,000
-	2,143,678
35,235	187,949
-	<u>(11,705,000)</u>
<u>37,042</u>	<u>1,472,358</u>
6,209,341	5,525,717
44,020,764	38,495,047
<u>\$ 50,230,105</u>	<u>\$ 44,020,764</u>

Independent School District No. 191
Reconciliation of the Statement of Revenues, Expenditures,
and changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	2023	2022
Net change in fund balances - total governmental funds	\$ 6,209,341	\$ 5,525,717
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.		
Capital outlays	8,244,519	4,502,043
Loss on disposal	-	(2,217,832)
Proceeds from the disposal of capital assets	-	(1,165,731)
Depreciation expense	(11,846,031)	(9,282,139)
Amortization expense	(68,490)	(10,659)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	23,117	(6,926)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no effect on net position in the Statement of Activities.	7,284,147	7,169,353
Refunded bond payments on long-term debt are recognized as an other financing use in the governmental funds but have no effect on net position in the statement of activities.	-	11,705,000
Governmental funds recognize OPEB contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to OPEB on a full accrual perspective.	460,741	128,643
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	227,211	15,393
Governmental funds report the effects of bond premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Net premium/deferred charge on new debt issuance and related amortization	1,180,950	(705,905)
The issuance of long-term debt provides current financial resources to governmental funds and has no effect on net position. These amounts are reported in the governmental funds as a source of financing. These amounts are not shown as revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.		
Bond issuance	-	(9,680,000)
Lease proceeds	(35,235)	(187,949)
The self-insured medical and dental internal service funds are used by management to charge the costs of the self insured plans. The increase in net position is reported within the governmental activities in the Statement of Activities.	(1,502,534)	(2,884,121)
Governmental funds recognize pension contributions as expenditures at the time of payment in the funds whereas the Statement of Activities factors in differences between actual and expected contributions and earnings on plan investments as well as changes in proportion.	23,905,888	8,995,472
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.	(8,192)	19,473
Change in net position - governmental activities	<u>\$ 34,075,432</u>	<u>\$ 11,919,832</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,513,500	\$ 29,798,182	\$ 284,682
Other local and county revenues	2,993,694	3,256,726	5,679,931	2,423,205
Revenue from state sources	88,078,102	89,150,610	91,901,869	2,751,259
Revenue from federal sources	14,703,264	15,794,874	14,827,230	(967,644)
Sales and other conversion of assets	40,000	40,000	67,491	27,491
Total revenues	<u>135,328,560</u>	<u>137,755,710</u>	<u>142,274,703</u>	<u>4,518,993</u>
Expenditures				
Current				
Administration	5,432,854	5,608,143	5,291,647	(316,496)
District support services	5,055,978	4,967,093	4,591,871	(375,222)
Elementary and secondary regular instruction	58,408,759	56,476,642	56,761,715	285,073
Vocational education instruction	2,339,226	2,225,182	2,168,497	(56,685)
Special education instruction	26,882,126	26,875,771	26,717,926	(157,845)
Instructional support services	11,418,948	12,151,363	12,435,175	283,812
Pupil support services	11,938,782	12,275,306	12,688,513	413,207
Sites and buildings	10,239,493	11,522,518	11,735,834	213,316
Fiscal and other fixed cost programs	452,350	475,000	472,595	(2,405)
Capital outlay				
Administration	65,226	68,230	62,697	(5,533)
District support services	100,902	100,902	80	(100,822)
Elementary and secondary regular instruction	48,728	79,011	94,918	15,907
Vocational education instruction	10,500	10,500	30,383	19,883
Special education instruction	321,000	60,926	64,563	3,637
Instructional support services	2,306,036	2,306,514	1,478,105	(828,409)
Pupil support services	-	-	763	763
Sites and buildings	2,032,945	2,444,058	2,594,972	150,914
Debt service				
Principal	78,105	148,745	144,147	(4,598)
Interest and fiscal charges	7,582	7,582	14,221	6,639
Total expenditures	<u>137,139,540</u>	<u>137,803,486</u>	<u>137,348,622</u>	<u>(454,864)</u>
Excess of revenues over (under) expenditures	(1,810,980)	(47,776)	4,926,081	4,973,857
Other Financing Sources				
Lease proceeds	-	-	35,235	35,235
Net change in fund balance	<u>\$ (1,810,980)</u>	<u>\$ (47,776)</u>	4,961,316	<u>\$ 5,009,092</u>
Fund Balance				
Beginning of year			<u>32,521,900</u>	
End of year			<u>\$ 37,483,216</u>	

Independent School District No. 191
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Food Service Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Other local and county revenues	\$ 27,250	\$ 27,250	\$ 97,671	\$ 70,421
Revenue from state sources	263,000	199,500	215,992	16,492
Revenue from federal sources	3,583,342	4,568,792	4,465,203	(103,589)
Sales and other conversion of assets	1,283,250	995,000	1,109,413	114,413
Total revenues	<u>5,156,842</u>	<u>5,790,542</u>	<u>5,888,279</u>	<u>97,737</u>
Expenditures				
Current				
Food service	5,090,762	5,198,849	5,209,869	11,020
Capital outlay				
Food service	100,000	100,000	17,187	(82,813)
Total expenditures	<u>5,190,762</u>	<u>5,298,849</u>	<u>5,227,056</u>	<u>(71,793)</u>
Excess of revenues over (under) expenditures	(33,920)	491,693	661,223	169,530
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	8,000	2,000	1,807	(193)
Net change in fund balance	<u>\$ (25,920)</u>	<u>\$ 493,693</u>	663,030	<u>\$ 169,337</u>
Fund Balance				
Beginning of year			<u>2,511,462</u>	
End of year			<u>\$ 3,174,492</u>	

Independent School District No. 191
Schedule of Revenue, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Community Service Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 1,602,379	\$ 1,602,379	\$ 1,598,162	\$ (4,217)
Other local and county revenues	2,910,000	2,889,400	3,077,009	187,609
Revenue from state sources	1,730,589	1,669,913	1,661,039	(8,874)
Revenue from federal sources	216,482	248,140	450,950	202,810
Sales and other conversion of assets	5,000	5,000	13,626	8,626
Total revenues	<u>6,464,450</u>	<u>6,414,832</u>	<u>6,800,786</u>	<u>385,954</u>
Expenditures				
Current				
Community education and services	5,693,190	5,916,944	5,831,718	(85,226)
Capital outlay				
Community education and services	47,500	122,191	79,292	(42,899)
Total expenditures	<u>5,740,690</u>	<u>6,039,135</u>	<u>5,911,010</u>	<u>(128,125)</u>
Net change in fund balance	<u>\$ 723,760</u>	<u>\$ 375,697</u>	889,776	<u>\$ 514,079</u>
Fund Balance				
Beginning of year			<u>3,195,510</u>	
End of year			<u>\$ 4,085,286</u>	

Independent School District No. 191
Statement of Net Position - Proprietary Funds
As of June 30, 2023
(With Summarized Financial Information as of June 30, 2022)

	Governmental Activities - Internal Service Funds	
	2023	2022
Assets		
Current assets		
Cash and investments	\$ 26,912,405	\$ 28,930,326
Interest receivable	22,179	9,694
Accounts receivable	506,956	70,693
Due from other funds	313,090	314,258
Total assets	<u>27,754,630</u>	<u>29,324,971</u>
Liabilities		
Current liabilities		
Health and dental claims payable	\$ 2,715,336	\$ 3,348,953
Due to plan participants	4,488,934	3,546,826
Severance benefits payable	110,286	164,167
Due to other funds	842,173	775,812
Unearned revenue	71,782	69,714
Total current liabilities	<u>8,228,511</u>	<u>7,905,472</u>
Noncurrent liabilities		
Severance benefits payable	<u>127,662</u>	<u>518,508</u>
Total liabilities	<u>8,356,173</u>	<u>8,423,980</u>
Net Position		
Unrestricted	<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	Governmental Activities - Internal Service Funds	
	2023	2022
Operating Revenue		
Charges for Services	\$ 22,320,153	\$ 21,953,862
Other services	638,618	611,828
Total operating revenue	<u>22,958,771</u>	<u>22,565,690</u>
Operating Expenses		
Health insurance claim payments	23,766,205	22,518,961
Dental insurance claim payments	845,634	835,266
Severance payments	51,009	460,363
OPEB payments	868,796	795,812
Total operating expenses	<u>25,531,644</u>	<u>24,610,402</u>
Operating income	(2,572,873)	(2,044,712)
Nonoperating Income		
Earnings on investments	<u>1,070,339</u>	<u>(839,409)</u>
Change in net position	(1,502,534)	(2,884,121)
Net Position		
Beginning of year	<u>20,900,991</u>	<u>23,785,112</u>
End of year	<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Statement of Cash Flows - Proprietary Funds
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

	Governmental Activities - Internal Service Funds	
	2023	2022
Cash Flows - Operating Activities		
Receipts from interfund services provided	\$ 22,525,744	\$ 22,617,533
Payments for health and dental claims	(24,303,348)	(23,436,398)
Payments to employee OPEB	(802,435)	(894,929)
Payments for severance benefits	(495,736)	(524,933)
Net cash flows - operating activities	<u>(3,075,775)</u>	<u>(2,238,727)</u>
Cash Flows - Investment Activities		
Interest received	<u>1,057,854</u>	<u>(799,986)</u>
Net change in cash and cash equivalents	(2,017,921)	(3,038,713)
Cash and Cash Equivalents		
Beginning of year	<u>28,930,326</u>	<u>31,969,039</u>
End of year	<u>\$ 26,912,405</u>	<u>\$ 28,930,326</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities		
Operating income (loss)	\$ (2,572,873)	\$ (2,044,712)
Adjustments to reconcile operating income (loss) to net cash		
Health and dental claims payable	(633,617)	493,999
Due to plan participants	942,108	(349,346)
Severance payable	(444,727)	(291,394)
Due to other funds	66,361	(99,117)
Accounts receivable	(436,263)	(45,679)
Due from other funds	1,168	84,520
Unearned revenue	2,068	13,002
Total adjustments	<u>(502,902)</u>	<u>(194,015)</u>
Net cash flows - operating activities	<u>\$ (3,075,775)</u>	<u>\$ (2,238,727)</u>

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a seven member board elected by the voters of the District to serve four-year staggered terms.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The basic financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under board control and are reported in the General Fund.

B. Basic Financial Statement Information

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

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

Depreciation and amortization expense that can be specifically identified by function is included in the direct expenses of that function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner.

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to *Minnesota Statutes* and accounting principles generally accepted in the United States of America. *Minnesota Statutes* include state aid funding formulas for specific years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within 60 days.

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences, and claims and judgments are recognized when payment is due.

The District applies restricted resources first when an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available. Further, the District applies unrestricted funds in this order if various levels of fund balances exist: committed, assigned, and unassigned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service Funds are employee and District contributions. Operating expenses for proprietary funds include claims paid and administrative expense. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds:

Major Funds:

General Fund – This fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds: (Continued)

Major Funds: (Continued)

Food Service Special Revenue Fund – This fund is used to account for food service revenues and expenditures.

Community Service Special Revenue Fund – This fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood, and family education, or other similar services.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general obligation (G.O.) bond and state loan principal, interest, and related costs. The regular debt service account is used for all general obligation bonds except for refunding bond issues, for which a separate refunding bond trust account is established.

Proprietary Funds:

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

D. Deposits and Investments

The District's total deposits and investments are comprised of two major components, each with its own set of legal and contractual provisions as described on the following pages.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments held by investment pools are measured at amortized cost.

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

For the purposes of the statement of cash flows, the District considers all demand accounts and savings accounts related to the Internal Service Funds to be cash and cash equivalents. Cash and cash equivalents are included in cash and investments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)

Cash and investments at June 30, 2023, were comprised of deposits and investments as outlined in Note 2.

Minnesota Statutes requires all deposits be protected by federal deposit insurance, corporate surety bonds or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Minnesota Statutes authorizes the District to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days.

In accordance with GASB Statement No. 79, the various MSDLAF and MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MSDLAF. Investments in the MSDLAF MAX must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the State of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions. Seven days' notice of redemption is required for withdrawals of investments in the MNTrust Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

E. Property Tax Receivable

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represents uncollected taxes for the past six years and is deferred and included in the deferred inflows of resources section of the fund financial statements because they are not available to finance the operations of the District in the current year.

F. Property Taxes Levied for Subsequent Year's Expenditures

Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2022, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2023. The remaining portion of the levy will be recognized when measurable and available.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

I. Property Taxes

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Dakota and Scott Counties are the collecting agencies for the levy and remits the collections to the District three times a year. The Tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the basic financial statements.

J. Capital Assets

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and benefit more than one fiscal year. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at its acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

Capital assets are depreciated or amortized using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation and amortization purposes. Useful lives vary from 20 to 50 years for land improvements and buildings and 5 to 15 years for equipment.

Capital assets not being depreciated include land. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Lease Receivable

The District is a lessor for numerous noncancellable leases. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date.

Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term in a systematic and rational manner.

Key estimates and judgments include how the District determines (1) the discount rate, (2) lease term, and (3) lease receipts.

The District determines the discount rate for leases based on the applicable State and Local Government Securities (SLGS) rate. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District, acting as lessor, leases the premises at 2140 Diffley Road, Eagan, Minnesota under a long-term, non-cancelable lease agreement. The lease expires at June 30, 2024. During the year ended June 30, 2023, the District recognized \$244,714 and \$14,834 in lease revenue and interest revenue, respectively, pursuant to the contract. Remaining amounts due in the year ending June 30, 2024, principal of \$259,105 and interest of \$4,769.

L. Right-to-Use Lease Assets/Lease Liabilities

The District recorded right-to-use lease assets as a result of implementing GASB Statement No. 87, Leases. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the lease liability plus any payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Key estimates and judgments related to leases include (1) the discount rate, (2) lease term, (3) lease payments, and (4) amortization.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District determines its estimated borrowing rate based on the applicable State and Local Government Securities rate. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a re-measurement of the leases and will remeasure the right-to-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has three items that qualify for reporting in this category. A deferred charge on refunding, deferred outflows of resources related to pensions, and deferred outflows of resources related to OPEB are reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources related to pensions and OPEB is recorded for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the Statement of Financial Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has six types of items which qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. Deferred inflows of resources related to pensions is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. The fourth, a deferred charge on refunding, results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt is recorded on the government-wide. The fifth, Deferred inflows of resources related to OPEB, is recorded for various estimate differences that will be amortized and recognized over future years. The sixth, deferred inflows of resources related to lease receivable is reported in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet.

N. Long-Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expenditure/expense in the period the bond is issued.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

O. Compensated Absences

Eligible employees accrue vacation and sick leave at varying rates as specified by contract, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in the governmental fund statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation is accrued as it is earned in the government-wide financial statements.

P. Post Employment Severance Benefits

Under the terms of collectively bargained employment contracts, certain district employee groups, including teachers, may become eligible to receive lump sum severance benefits. Eligibility is based on years of service and/or minimum age requirements. Severance benefits are calculated by converting a portion of unused, accrued sick leave times a pay rate specified in the employee's collectively bargained contract. Severance benefits based on convertible sick leave are recorded as a liability in the Internal Service Fund as they are earned, and it becomes probable they will vest at some point in the future. In accordance with *Minnesota Statutes*, no employee can receive severance or retirement incentive benefits that exceed one year's salary.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Fund Equity

In the fund financial statements, governmental funds report various levels of spending constraints.

- **Nonspendable Fund Balances** – These are amounts that cannot be spent because they are either not in spendable form as they are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- **Restricted Fund Balances** – These amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balances** – These amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the School Board and that remain binding unless removed by the School Board by subsequent formal action. The formal action to commit a fund balance must occur prior to year-end; however, the specific amounts actually committed can be determined in the subsequent year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change a constraint so adopted by the board.
- **Assigned Fund Balances** – These amounts are comprised of unrestricted funds constrained by the District's intent that they will be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the District's intended use of those resources. The action to assign fund balance may be taken after the end of the year. The School board, by majority vote, may assign balances to be used for specific purposes. The board also delegated the power to assign fund balances to the Executive Director of Administrative Services.
- **Unassigned Fund Balances** – Residual amount in the General Fund not reported in any other classification, available for expenditure of any purpose. Also, negative unassigned fund balance may be reported in other governmental funds if expenditures exceeded the restricted, committed, or assigned amounts available to those purposes.
- **Minimum Fund Balance** – The District will strive to maintain a minimum unassigned General Fund balance of 8% of the General Fund expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investments in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net Position is reported as restricted in the government-wide financial statement when there are limitations on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

T. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of expenditures/expense during the reporting period. Actual results could differ from those estimates.

U. Budgetary Information

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

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board. Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable *Minnesota Statutes*, the District maintains deposits at depository banks authorized by the School Board.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk – Deposits: For a deposit, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy that requires the District's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding federal deposit coverage. *Minnesota Statutes* require all deposits be protected by federal depository insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Certificates of deposit	\$ 11,813,927
Petty cash	980
Total deposits	<u><u>\$ 11,814,907</u></u>

B. Investments

As of June 30, 2023, the District had the following investments:

	Amount	Weighted Average Maturity (Years)	Credit Rating	Level
Brokered Money Market Accounts	\$ 48,929,230	N/A	N/A	N/A
Savings Deposit Accounts	15,863,311	N/A	N/A	N/A
Term Series	10,191,954	1.17	AAm	N/A
U.S. Treasury Securities	869,825	2.99	N/A	2
Municipal Bonds	3,587,377	2.58	AA - AAA	2
Negotiable Certificates of Deposit	<u>2,197,327</u>	1.59	Baa3 - Aa1	2
Total Investments	<u><u>\$ 81,639,024</u></u>			

At June 30, 2023, the District has a formal deposit and investment policy in place to address the following risks:

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. *Minnesota Statutes* §§ 118A.04 and 118A.05 limit investments based on type. The District's investment policy limits investments to those specified in the above statutes. Investments are rated as indicated above.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy states the District will diversify its investment to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. None of the District's investments were exposed to concentration of credit risk at June 30, 2023.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Interest Rate Risk: This is the risk that market value of securities will fall due to the changes in market interest rates. The District's policy states investment maturities should be scheduled to coincide with projected District cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. The policy also indicates investments shall be managed to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

Custodial Credit Risk – Investments: This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy on custodial credit risk states securities will be held in third party safekeeping by an institution designated as custodial agent. The custodial agent shall issue a safe keeping receipt to the District listing pertinent information related to the securities held.

The District has the following recurring fair value measurements as of June 30, 2023:

- \$6,654,529 of investments are valued using a quoted market price (Level 2 inputs).

C. Deposits and Investments

Summary of cash, deposits, and investments as of June 30, 2023:

District Governmental Funds	
Deposits (Note 2.A.)	\$ 11,814,907
Investments (Note 2.B.)	<u>81,639,024</u>
 Total deposits and investments	 <u><u>\$ 93,453,931</u></u>

Cash, deposits, and investments are presented in the June 30, 2023, basic financial statements as follows:

Statement of Net Position	
Cash and investments	<u><u>\$ 93,453,931</u></u>

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NOTE 3 – INTERFUND ACTIVITY

Due To/Due From Other Funds

The District had the following interfund receivables, or payables for the year ended June 30, 2023, due to the interrelationship of the self-insurance funds, the OPEB Revocable Trust, and the General Fund, and the year-end timing of the related payments of premiums and reimbursements for the implicit rate subsidy.

<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
	<u>Internal Service Fund: OPEB Revocable Trust</u>
General Fund	\$ 529,083
Internal Service Fund	
Self-Insured Dental	12,343
Self-Insured Health	<u>300,747</u>
Total	<u>\$ 842,173</u>

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NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 3,102,468	\$ -	\$ -	\$ 3,102,468
Other capital assets				
Buildings	270,796,575	1,574,734	-	272,371,309
Improvements other than buildings	20,128,484	642,445	-	20,770,929
Machinery and equipment	11,114,505	5,992,105	-	17,106,610
Leased equipment	197,466	35,235	9,517	223,184
Total capital assets at historical cost	302,237,030	8,244,519	9,517	310,472,032
Less accumulated depreciation for				
Buildings	156,125,605	7,595,635	-	163,721,240
Improvements other than buildings	13,894,930	804,686	-	14,699,616
Machinery and equipment	7,686,273	3,445,710	-	11,131,983
Less accumulated amortization for				
Leased equipment	10,659	68,490	9,517	69,632
Total accumulated depreciation and amortization	177,717,467	11,914,521	9,517	189,622,471
Total other capital assets, net	124,519,563	(3,670,002)	-	120,849,561
Governmental activities, capital assets, net	\$ 127,622,031	\$ (3,670,002)	\$ -	\$ 123,952,029

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NOTE 4 – CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense of \$11,914,521 for the year ended June 30, 2023, was charged to the following governmental functions:

Administration	\$ 15,668
District support services	1,592,431
Vocational	64,394
Special education instruction	72,218
Instructional support services	4,507,940
Sites and buildings	4,651,439
Food service	7,878
Community service	<u>1,002,553</u>
Total depreciation expense	<u><u>\$ 11,914,521</u></u>

NOTE 5 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

The long-term bond liabilities listed above were issued to finance acquisition and construction of capital facilities or to refinance (refund) previous bond issues. The lease liability was issued to finance instructional equipment.

	Issue Date	Interest Rates	Original Issue	Maturity Date	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. Bonds, including refunding bonds						
2015A G.O. School Building Bonds	05/07/15	2.0 - 4.0%	\$ 64,485,000	2036	\$ 55,210,000	\$ 1,780,000
2016A G.O. Alt Fac Refunding Bonds	03/15/16	2.0 - 3.0%	36,715,000	2033	25,350,000	2,535,000
2016B G.O. OPEB Refunding Bonds	02/01/17	0.6 - 2.8%	13,990,000	2029	7,685,000	1,215,000
2020A G.O. Alt Fac Refunding Bonds	11/04/20	2.0 - 4.0%	11,485,000	2030	9,575,000	1,075,000
2021A G.O. Alt Fac Refunding Bonds	11/04/21	5.00%	9,680,000	2030	8,890,000	945,000
Plus Unamortized Premium					<u>5,269,366</u>	<u>-</u>
Total G.O. Bonds					111,979,366	7,550,000
Financed purchase from direct borrowing					82,355	82,355
Lease liability					156,380	69,041
Severance benefits					237,948	110,286
Compensated absences					<u>776,209</u>	<u>776,209</u>
Total all long-term liabilities					<u><u>\$ 113,232,258</u></u>	<u><u>\$ 8,587,891</u></u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)

B. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance
Long-term liabilities				
G.O. bonds	\$ 113,850,000	\$ -	\$ 7,140,000	\$ 106,710,000
Bond premiums	6,422,825	-	1,173,459	5,269,366
Financed purchase from direct borrowing	160,460	-	78,105	82,355
Lease liability	187,187	35,235	66,042	156,380
Severance benefits	682,675	51,010	495,737	237,948
Compensated absences	799,326	46,172	69,289	776,209
	<u>\$ 122,102,473</u>	<u>\$ 132,417</u>	<u>\$ 9,022,632</u>	<u>\$ 113,232,258</u>
Total long-term liabilities	<u>\$ 122,102,473</u>	<u>\$ 132,417</u>	<u>\$ 9,022,632</u>	<u>\$ 113,232,258</u>

The General Fund typically liquidates the liability related to compensated absences. The Debt Service Funds typically liquidates the liability related to G.O. bonds. The General Fund typically liquidates the liability related to the lease and financed purchase from direct borrowing. Severance benefits are paid by the Severance Benefits Internal Service Fund.

C. Minimum Debt Payments

Minimum annual principal and interest payments required to retire bond, finance purchase, and lease liabilities:

Year Ending June 30	G.O. Bonds		
	Principal	Interest	Total
2024	\$ 7,550,000	\$ 3,802,240	\$ 11,352,240
2025	7,640,000	3,539,833	11,179,833
2026	7,935,000	3,247,945	11,182,945
2027	8,205,000	2,987,155	11,192,155
2028	8,595,000	2,687,583	11,282,583
2029-2033	41,215,000	8,662,430	49,877,430
2034-2038	25,570,000	1,745,763	27,315,763
	<u>\$ 106,710,000</u>	<u>\$ 26,672,949</u>	<u>\$ 133,382,949</u>
Total	<u>\$ 106,710,000</u>	<u>\$ 26,672,949</u>	<u>\$ 133,382,949</u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)

C. Minimum Debt Payments (Continued)

Year Ending June 30	Financed Purchase		
	Principal	Interest	Total
2024	\$ 82,355	\$ 3,332	\$ 85,687
Year Ending June 30	Lease Liability		
	Principal	Interest	Total
2024	\$ 69,041	\$ 4,999	\$ 74,040
2025	66,306	2,185	68,491
2026	6,733	719	7,452
2027	7,008	444	7,452
2028	7,292	159	7,451
Total	\$ 156,380	\$ 8,506	\$ 164,886

D. Financed Purchase from Direct Borrowing

During the fiscal year ended June 30, 2009, the District entered into a financed purchase agreement to finance improvements to the athletic facilities at Burnsville High School. The financed purchase proceeds of \$875,000 carry an interest rate of 5.37% with a final maturity of 2024. The assets acquired through the financed purchase agreement are included in land improvements as of June 30, 2023. The financed purchase agreement will be repaid through the General Fund.

E. Lease Liability

The District entered into lease agreements for equipment. The lease agreements include annual principal and interest payments that are shown above. The discount rate for the lease liabilities is 4.0%.

NOTE 6 – FUND BALANCES/NET POSITION

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities or as required by other outside parties.

A. Fund Equity

Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

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NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

	General Fund	Food Service	Community Service	Debt Service	Total
Nonspendable for					
Inventory	\$ -	\$ 269,532	\$ -	\$ -	\$ 269,532
Prepaid items	603,936	-	-	-	603,936
	<u>603,936</u>	<u>269,532</u>	<u>-</u>	<u>-</u>	<u>873,468</u>
Restricted for					
Student Activities	249,669	-	-	-	249,669
Capital Projects Levy	860,910	-	-	-	860,910
Medical Assistance	1,991,314	-	-	-	1,991,314
Operating Capital	2,962,681	-	-	-	2,962,681
Area Learning Center	7,072,672	-	-	-	7,072,672
Community Education	-	-	3,289,382	-	3,289,382
Early Childhood and Family Education	-	-	304,140	-	304,140
School Readiness	-	-	459,219	-	459,219
Food Service	-	2,904,960	-	-	2,904,960
Community Service	-	-	32,545	-	32,545
Debt Service	-	-	-	5,487,111	5,487,111
	<u>13,137,246</u>	<u>2,904,960</u>	<u>4,085,286</u>	<u>5,487,111</u>	<u>25,614,603</u>
Committed for					
Program Carryover					
- Noncapital	598,387	-	-	-	598,387
Program Carryover					
- Facilities Rental	404,657	-	-	-	404,657
Pro Pay Program	502,267	-	-	-	502,267
	<u>1,505,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,505,311</u>
Unassigned for					
General purposes	22,518,232	-	-	-	22,518,232
Long-Term Facilities Maintenance	(281,509)	-	-	-	(281,509)
	<u>22,236,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,236,723</u>
Total fund balance	<u>\$ 37,483,216</u>	<u>\$ 3,174,492</u>	<u>\$ 4,085,286</u>	<u>\$ 5,487,111</u>	<u>\$ 50,230,105</u>

Nonspendable for Inventory – This balance represents the portion of fund balance that is not available as amounts have already been spent on inventory.

Nonspendable for Prepaid Items – This balance represents the portion of fund balance that is not available as the amounts have already been spent by the District on items for the next year.

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

Restricted/Reserved for Student Activities – This balance represents available resources to be used for the extracurricular activity funds raised by the students.

Restricted/Reserved for Capital Projects Levy – This balance represents available resources from the capital projects levy to be used for building construction and other projects under *Minnesota Statutes* § 126C.10, subd. 14. All interest income attributable to the capital projects levy must be credited to this account.

Restricted for Medical Assistance – This balance represents available resources to be used for medical assistance expenditures (*Minnesota Statutes* § 125A.21, subd. 3).

Restricted/Reserved for Operating Capital – This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Restricted/Reserved for Area Learning Center – This balance represents amounts restricted for students attending area learning centers. Each district that sends students to an area learning center must restrict an amount equal to the sum of 1) at least 90 and no more than 100% of the district average General Education Revenue per adjusted pupil unit minus an amount equal to the product of the formula allowance according to *Minnesota Statutes* § 126C.10, subd. 2, times .0466, calculated without basic skills revenue, local optional revenue, and transportation sparsity revenue, times the number of pupil units attending a state-approved area learning center, plus (2) the amount of basic skills revenue generated by pupils attending the area learning center. The amount restricted may only be spent on program costs associated with the area learning center.

Restricted for Long-term Facilities Maintenance (LTFM) – This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* § 123B.595, subd. 12). While the state mandates tracking this restriction regardless of whether it has a negative balance, accounting principles generally accepted in the United States of America do not permit a negative restricted presentation.

Restricted for Food Service – This balance represents the accumulation of the activity to provide the food service program.

Restricted/Reserved for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education, and extended day programs.

Restricted/Reserved for Early Childhood and Family Education – This balance represents the resources available to provide for services for early childhood and family education programming.

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

Restricted/Reserved for School Readiness – This balance represents the resources available to provide for services for school readiness programs. Related to Finance Code 344, School Readiness *Minnesota Statutes* § 124D.16.

Restricted for Community Service – This balance represents the positive fund balance of the Community Service Fund.

Restricted for Debt Service – This balance represents the resources available for the payment of G.O. bond principal, interest, and related costs.

Committed for Program Carryover – Noncapital – Represents noncapital amounts allocated to the District's budget units which were unspent during the year.

Committed for Program Carryover – Facilities Rental – Represents facilities rental amounts allocated to the District's budget units which were unspent during the year.

Committed for Pro Pay Program – Represents amounts that are committed for professional development through the District's Q-Comp Program.

B. Net Position

Net Investment in Capital Assets – This amount represents the net book value of the District's capital assets less the balance of outstanding debt used to acquire them.

Restricted for Debt Service – This amount represents resources restricted for future debt service in accordance with bond covenants and other agreements.

Restricted for Other Purpose – This amount represents total positive General Fund restricted fund balances, plus the fund balances in the Community Service and Food Service Funds.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2023, was (\$16,597,708). The components of pension expense are noted in the following plan summaries.

The General Fund typically liquidates the Liability related to the pensions.

Teachers' Retirement Association

A. Plan Description

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with *Minnesota Statutes*, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association

A. Plan Description (Continued)

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCR) administered by the Minnesota State.

B. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by *Minnesota Statute* and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

Tier 1	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006, or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006, or after	1.9% per year

With these provisions:

- Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- 3% per year early retirement reduction factor for all years under normal retirement age.
- Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006, and after, a level formula of 1.9% per year for Coordinated members and 2.7% for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under *Minnesota Statute*. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after June 30, 1989, receive only the Tier II calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

C. Contribution Rate

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2021, June 30, 2022, and June 30, 2023, were:

	June 30, 2021		June 30, 2022		June 30, 2023	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.0%	12.13%	11.0%	12.34%	11.0%	12.55%
Coordinated	7.5%	8.13%	7.5%	8.34%	7.5%	8.55%

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

C. Contribution Rate (Continued)

The following is a reconciliation of employer contributions in TRA's fiscal year 2022 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	\$ 482,679
Deduct employer contributions not related to future contribution efforts	(2,178)
Deduct TRA's contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total non-employer contributions	<u>35,590</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 515,519</u></u>

Amounts reported in the allocation schedules may not precisely agree with basic financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Valuation date	July 1, 2022
Measurement date	June 30, 2022
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028.
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028.
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Mortality Assumptions

Pre-retirement	RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
Post-disability	RP 2014 disabled retiree mortality table, without adjustment.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic stocks	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	<u>25.0</u>	5.90
Total	<u><u>100.0 %</u></u>	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is six years. The "Difference Between Expected and Actual Experience," "Changes of Assumptions," and "Changes in Proportion" use the amortization period of six years in the schedule presented. The amortization period for "Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments" is five years as required by GASB 68.

Changes in actuarial assumptions since the 2021 valuation:

- None

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability

On June 30, 2023, the District reported a liability of \$74,451,548 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.9309% at the end of the measurement period and 0.9312% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid and total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of net pension liability	\$ 74,451,548
State's proportionate share of the net pension liability associated with the District	5,527,758

For the year ended June 30, 2023, the District recognized pension expense of (\$18,833,615). Included in this amount, the District recognized \$760,084 as pension expense for the support provided by direct aid.

On June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,158,787	\$ 692,444
Net difference between projected and actual earnings on plan investment	2,317,088	-
Changes of assumptions	11,947,779	17,692,722
Changes in proportion	655,312	6,485,595
Contributions to TRA subsequent to the measurement date	4,937,342	-
Total	<u>\$ 21,016,308</u>	<u>\$ 24,870,761</u>

The \$4,937,342 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2024	\$ (17,412,540)
2025	729,730
2026	(955,599)
2027	8,796,245
2028	50,369
Total	<u>\$ (8,791,795)</u>

G. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) and 1 percent higher (8.0%) than the current rate.

District proportionate share of NPL		
1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
\$ 117,510,691	\$ 74,541,548	\$ 39,320,248

The District's proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA's total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis, and Minneapolis School District.

H. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately issued TRA financial report. That can be obtained at www.minnesotatra.org, or by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000, or by calling (651) 296-2409 or (800) 657-3669.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association

A. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by PERA. PERA's defined benefit pension plan is established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plan is tax qualified plan under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

The General Employees Retirement Plan covers certain full time and part time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1 the annuity accrual rate for a Coordinated Plan member is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

C. Contributions

Minnesota Statutes Chapter 353 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023, were \$1,518,365. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At June 30, 2023, the District reported a liability of \$21,091,048 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$21,091,048.

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.2663% at the end of the measurement period and 0.2644% for the beginning of the period.

School's proportionate share of net pension liability	\$ 21,091,048
State of Minnesota's proportionate share of the net pension liability associated with the School	<u>618,310</u>
Total	<u><u>\$ 21,709,358</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$2,235,907 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized an additional \$92,390 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At June 30, 2023, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 176,168	\$ 225,123
Changes in actuarial assumptions	4,740,259	91,259
Difference between projected and actual investments earnings	474,789	-
Change in proportion	60,855	674,381
Contributions paid to PERA subsequent to the measurement date	<u>1,518,365</u>	<u>-</u>
Total	<u><u>\$ 6,970,436</u></u>	<u><u>\$ 990,763</u></u>

The \$1,518,365 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2024	\$ 1,496,030
2025	1,690,596
2026	(632,685)
2027	<u>1,907,367</u>
Total	<u><u>\$ 4,461,308</u></u>

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Final Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA's experience.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2022:

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

G. Discount Rates

The discount rate used to measure the total pension liability in 2022 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
District's proportionate share of the PERA net pension liability	\$ 33,314,415	\$ 21,091,048	\$ 11,066,001

I. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Fund's fiduciary net position is available in a separately-issued PERA financial report that includes the basic financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District provides postemployment insurance benefits to certain eligible employees through its Other Postemployment Benefits Plan, a single-employer defined benefit plan administered by the District. All postemployment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report.

B. Benefits Provided

Employees that meet certain age and/or length of service requirements are eligible for postretirement healthcare benefits. For teachers hired before July 1, 1989, and certain other employee groups, the District is contractually required to pay health insurance premiums for the period from retirement until eligibility for Medicare. The amount to be paid is equal to the single coverage insurance premium benefit available to full-time employees in the bargaining group.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

C. Members

As of July 1, 2021, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	48
Active employees	<u>1,085</u>
Total	<u><u>1,133</u></u>

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

D. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation measured as of July 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

20-year municipal bond yield	3.80%, net of investment expense
Salary increases	Service graded table
Inflation	2.50%
Healthcare cost trend increases	6.25% in 2022 grading to 5.00% over 5 years and then to 4.00% over the next 48 years.
Mortality Assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2020 through June 30, 2021.

Changes in actuarial assumptions for the fiscal year ending June 30, 2023:

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 3.80%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Changes in Total OPEB Liability

	Total OPEB Liability <u>(a)</u>
Balances at June 30, 2022	<u>\$ 9,289,131</u>
Changes for the year	
Service cost	519,720
Interest	197,882
Assumption changes	(599,145)
Benefit payments	(775,812)
Net changes	<u>(657,355)</u>
Balances at June 30, 2023	<u><u>\$ 8,631,776</u></u>

G. OPEB Liability Sensitivity

The following presents the District's total OPEB liability calculated using the discount rate of 3.80% as well as the liability measured using 1 percent lower and 1 percent higher than the current discount rate.

	1% Decrease in Discount Rate (2.80%)	Current Discount Rate (3.80%)	1% Increase in Discount Rate (4.80%)
Total OPEB liability (asset)	\$ 9,064,788	\$ 8,631,776	\$ 8,210,550

The following presents the total OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower and 1 percent higher than the current healthcare cost trend rates.

	1% Decrease (5.25% Decreasing to 4.00%)	Current (6.25% Decreasing to 5.00%)	1% Increase (7.25% Decreasing to 6.00%)
Total OPEB liability (asset)	\$ 7,930,787	\$ 8,631,776	\$ 9,445,293

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$381,435. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability gains/losses	\$ -	\$ 566,702
Changes of assumptions	130,696	718,631
Contributions made subsequent to the measurement date	<u>842,173</u>	<u>-</u>
Total	<u>\$ 972,869</u>	<u>\$ 1,285,333</u>

The \$842,173 reported as deferred outflows of resources related to OPEB resulting from District contributions made subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ending June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Total
2024	\$ (336,167)
2025	(336,160)
2026	(169,448)
2027	(213,007)
2028	<u>(99,855)</u>
Total	<u>\$ (1,154,637)</u>

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years.

NOTE 9 – RISK MANAGEMENT

A. Dental Self-Insurance Plan

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental costs as described in the plan. There have been no significant reductions in insurance coverage from the prior year.

The District makes premium payments to the Internal Service Fund on behalf of the program participants based on provisional rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

District claim liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Changes in the fund's claims liability amounts for the past three years are as listed:

Year	Beginning Balance	Claims Expense and Estimates	Claims Payments	Ending Balance
2021	\$ 20,404	\$ 877,372	\$ 846,644	\$ 51,132
2022	51,132	835,266	834,825	51,573
2023	51,573	845,634	858,319	38,888

B. Health Self-Insurance Plan

The District's health benefits plan is a partially self-insured plan and maintains an Internal Service Fund to account for and finance a program for health benefits. District management believes it is more economical to manage its risks internally and set aside assets for claim settlement. The Internal Service Fund currently services all claims and risk of loss to which the District is exposed for health expenses. There have been no significant reductions in insurance coverage from the prior year.

Participants in the program make premium payments to the fund based on the composite insurance premium. The excess amount received above current year claims is used to establish a reserve for future claims. The District had pre-funded the self-insurance fund with an initial transfer of \$2,600,000 at June 30, 2010. At June 30, 2023, there is a reserve of \$5,436,051 resulting from fund operations.

NOTE 9 – RISK MANAGEMENT (CONTINUED)

B. Health Self-Insurance Plan (Continued)

District liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

There is a possibility for loss if claims are in excess of the premiums collected up to the amounts covered by the District for single and family coverage. The District held \$11,856,989 in cash and investments at June 30, 2023, for payment of claims and carryover balances.

Changes in the fund's claims liability amounts since inception of the fund are as follows:

Year	Beginning Balance	Claims Expense and Estimates	Claims Payments	Ending Balance
2021	\$ 1,843,205	\$ 21,655,372	\$ 20,846,369	\$ 2,652,208
2022	2,652,208	22,518,961	22,252,227	2,918,942
2023	2,918,942	23,766,205	24,008,699	2,676,448

REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 191
Schedule of Changes in Total OPEB Liability
and Related Ratios

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	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Total OPEB Liability			
Service cost	\$ 588,543	\$ 606,199	\$ 588,655
Interest	334,217	338,690	338,166
Differences between expected and actual experience	-	-	(848,509)
Changes of assumptions	-	-	(151,810)
Changes in plans	-	-	711,831
Benefit payments	(901,552)	(714,584)	(1,174,779)
Other changes	-	-	-
Net change in total OPEB liability	<u>21,208</u>	<u>230,305</u>	<u>(536,446)</u>
Beginning of year	<u>9,688,366</u>	<u>9,709,574</u>	<u>9,939,879</u>
End of year	<u><u>\$ 9,709,574</u></u>	<u><u>\$ 9,939,879</u></u>	<u><u>\$ 9,403,433</u></u>
 Covered-employee payroll	 \$ 73,187,817	 \$ 75,383,452	 \$ 71,912,868
Total OPEB liability as a percentage of covered-employee payroll	13.27%	13.19%	13.08%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
\$ 669,075	\$ 639,535	\$ 519,720
300,786	243,940	197,882
-	(425,805)	-
261,394	(253,114)	(599,145)
70,000	-	-
(745,184)	(874,929)	(775,812)
-	-	-
<u>556,071</u>	<u>(670,373)</u>	<u>(657,355)</u>
<u>9,403,433</u>	<u>9,959,504</u>	<u>9,289,131</u>
<u>\$ 9,959,504</u>	<u>\$ 9,289,131</u>	<u>\$ 8,631,776</u>
\$ 74,070,254	\$ 70,214,895	\$ 72,321,342
13.45%	13.23%	11.94%

Independent School District No. 191
Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
General Employees Retirement Fund
Last Ten Years

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.3144%	\$ 14,768,937	\$ -	\$ 14,768,937	\$ 16,502,952	89.5%	78.7%
2015	0.3049%	15,801,500	-	15,801,500	17,625,160	89.7%	78.2%
2016	0.2932%	23,806,386	310,890	24,117,276	18,288,267	131.9%	68.9%
2017	0.3073%	19,617,829	246,666	19,864,495	9,584,547	207.3%	75.9%
2018	0.3028%	16,798,103	550,951	17,349,054	20,481,240	84.7%	79.5%
2019	0.2911%	16,094,267	500,224	16,594,491	20,176,920	82.2%	80.2%
2020	0.2833%	16,985,130	523,696	17,508,826	20,203,947	86.7%	79.1%
2021	0.2644%	11,291,065	344,172	11,635,237	19,104,933	60.9%	87.0%
2022	0.2663%	21,091,048	618,310	21,709,358	19,947,693	108.8%	76.7%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
TRA Retirement Fund
Last Ten Years

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	1.1800%	\$ 54,373,550	\$ 3,825,072	\$ 58,198,622	\$ 30,951,565	175.7%	81.5%
2015	1.1189%	69,215,031	8,489,588	77,704,619	56,788,600	121.9%	76.8%
2016	1.0785%	257,247,983	25,822,002	283,069,985	56,085,280	458.7%	44.9%
2017	1.0605%	211,695,037	20,463,614	232,158,651	36,546,720	579.2%	51.6%
2018	1.0441%	65,576,988	6,161,373	71,738,361	57,861,520	113.3%	78.1%
2019	1.0754%	68,546,222	6,066,291	74,612,513	60,324,630	113.6%	78.2%
2020	1.0079%	74,465,003	6,240,583	80,705,586	58,151,692	128.1%	75.5%
2021	0.9312%	40,752,096	3,436,859	44,188,955	56,610,246	72.0%	86.6%
2022	0.9309%	74,541,548	5,527,758	80,069,306	57,540,036	129.5%	76.2%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Independent School District No. 191
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 1,196,464	\$ 1,196,464	\$ -	\$ 16,502,952	7.25%
2015	1,321,887	1,321,887	-	17,625,160	7.50%
2016	1,371,620	1,371,620	-	18,288,267	7.50%
2017	1,491,993	1,491,993	-	19,893,240	7.50%
2018	1,536,093	1,536,093	-	20,481,240	7.50%
2019	1,513,269	1,513,269	-	20,176,920	7.50%
2020	1,515,296	1,515,296	-	20,203,947	7.50%
2021	1,432,870	1,432,870	-	19,104,933	7.50%
2022	1,496,077	1,496,077	-	19,947,693	7.50%
2023	1,518,365	1,518,365	-	20,244,867	7.50%

**Schedule of District Contributions
TRA Retirement Fund
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 3,770,439	\$ 3,770,439	\$ -	\$ 53,863,414	7.00%
2015	4,259,145	4,259,145	-	56,788,600	7.50%
2016	4,206,396	4,206,396	-	56,085,280	7.50%
2017	4,295,983	4,295,983	-	57,279,773	7.50%
2018	4,339,614	4,339,614	-	57,861,520	7.50%
2019	4,651,029	4,651,029	-	60,324,630	7.71%
2020	4,605,614	4,605,614	-	58,151,692	7.92%
2021	4,602,413	4,602,413	-	56,610,246	8.13%
2022	4,798,839	4,798,839	-	57,540,036	8.34%
2023	4,937,342	4,937,342	-	57,746,690	8.55%

TRA Retirement Fund

2022 Changes

Changes in Actuarial Assumptions

- None

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.5% to 7.0%.

2020 Changes

Changes in Actuarial Assumptions

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019 Changes

Changes in Actuarial Assumptions

- None

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 7.5% from 5.12%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0.0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

TRA Retirement Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

2015 Changes

Changes of Benefit Terms

- The DTRFA was merged into TRA on June 30, 2015.

TRA Retirement Fund (Continued)

2015 Changes (Continued)

Changes in Actuarial Assumption

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%.

General Employees Fund

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

General Employees Fund (Continued)

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changes prospectively, requiring \$16 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.0%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

Post-Employment Health Care Plan

2023 Changes

Changes in Actuarial Assumptions

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

2022 Changes

Changes in Actuarial Assumptions

- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.
- The healthcare trend rates, mortality tables, and salary increase rates for non-teachers, termination rates, and percentage of future retirees not eligible for subsidy who are assumed to continue on the District's medical plan post-employment were updated.

2021 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.10% to 2.40%.

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.40% to 3.10%.
- The health care trend rates, mortality tables, and salary increase rates were updated.

2019 Changes

Changes in Actuarial Assumptions

- None noted.

SUPPLEMENTARY INFORMATION

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

(With Summarized Financial Information for Year Ended June 30, 2022)

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	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Revenues				
Local property taxes	\$ 29,513,500	\$ 29,798,182	\$ 284,682	\$ 30,955,773
Other local and county revenues	3,256,726	5,679,931	2,423,205	3,025,801
Revenue from state sources	89,150,610	91,901,869	2,751,259	87,017,209
Revenue from federal sources	15,794,874	14,827,230	(967,644)	14,965,232
Sales and other conversion of assets	40,000	67,491	27,491	56,632
Total revenues	137,755,710	142,274,703	4,518,993	136,020,647
Expenditures				
Current				
Administration				
Salaries	3,825,570	3,721,482	(104,088)	3,756,271
Employee benefits	1,416,695	1,324,101	(92,594)	1,382,197
Purchased services	189,346	76,042	(113,304)	109,436
Supplies and materials	109,362	107,885	(1,477)	119,774
Other expenditures	67,170	62,137	(5,033)	61,455
Total administration	5,608,143	5,291,647	(316,496)	5,429,133
District support services				
Salaries	2,045,257	1,964,104	(81,153)	2,051,684
Employee benefits	1,609,945	1,558,252	(51,693)	1,554,975
Purchased services	811,547	643,031	(168,516)	643,399
Supplies and materials	465,518	394,666	(70,852)	205,321
Other expenditures	34,826	31,818	(3,008)	36,372
Total District support services	4,967,093	4,591,871	(375,222)	4,491,751
Elementary and secondary regular instruction				
Salaries	35,364,307	35,939,690	575,383	35,811,566
Employee benefits	15,413,181	15,110,890	(302,291)	14,742,066
Purchased services	3,997,927	3,509,166	(488,761)	3,185,996
Supplies and materials	1,382,337	1,949,428	567,091	2,005,710
Other expenditures	318,890	252,541	(66,349)	289,925
Total elementary and secondary regular instruction	56,476,642	56,761,715	285,073	56,035,263
Vocational education instruction				
Salaries	1,348,521	1,374,829	26,308	1,423,344
Employee benefits	649,832	599,775	(50,057)	594,090
Purchased services	100,501	69,463	(31,038)	91,514
Supplies and materials	119,275	115,418	(3,857)	99,655
Other expenditures	7,053	9,012	1,959	7,790
Total vocational education instruction	2,225,182	2,168,497	(56,685)	2,216,393
Special education instruction				
Salaries	16,971,453	16,648,179	(323,274)	16,400,544
Employee benefits	7,642,700	7,280,362	(362,338)	7,226,727
Purchased services	1,810,160	2,428,946	618,786	2,018,544
Supplies and materials	282,850	205,609	(77,241)	256,585
Other expenditures	168,608	154,830	(13,778)	144,317
Total special education instruction	26,875,771	26,717,926	(157,845)	26,046,717

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

		2023		2022
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Expenditures (Continued)				
Current (Continued)				
Instructional support services				
Salaries	\$ 8,512,002	\$ 8,453,781	\$ (58,221)	\$ 8,197,181
Employee benefits	2,573,253	2,383,927	(189,326)	2,235,149
Purchased services	432,146	222,668	(209,478)	141,993
Supplies and materials	562,358	1,298,894	736,536	2,302,816
Other expenditures	71,604	75,905	4,301	76,684
Total instructional support services	<u>12,151,363</u>	<u>12,435,175</u>	<u>283,812</u>	<u>12,953,823</u>
Pupil support services				
Salaries	1,602,267	1,712,379	110,112	1,812,793
Employee benefits	691,141	737,904	46,763	739,460
Purchased services	9,394,076	9,807,562	413,486	8,889,981
Supplies and materials	534,857	387,241	(147,616)	212,091
Other expenditures	52,965	43,427	(9,538)	42,388
Total pupil support services	<u>12,275,306</u>	<u>12,688,513</u>	<u>413,207</u>	<u>11,696,713</u>
Sites and buildings				
Salaries	4,183,010	3,924,717	(258,293)	3,800,908
Employee benefits	1,691,067	1,666,792	(24,275)	1,568,439
Purchased services	4,827,420	5,285,230	457,810	4,141,263
Supplies and materials	761,160	811,240	50,080	929,279
Other expenditures	59,861	47,855	(12,006)	19,101
Total sites and buildings	<u>11,522,518</u>	<u>11,735,834</u>	<u>213,316</u>	<u>10,458,990</u>
Fiscal and other fixed cost programs				
Purchased services	<u>475,000</u>	<u>472,595</u>	<u>(2,405)</u>	<u>426,427</u>
Capital outlay				
Administration	68,230	62,697	(5,533)	14,086
District support services	100,902	80	(100,822)	90,367
Elementary and secondary regular instruction	79,011	94,918	15,907	30,631
Vocational education instruction	10,500	30,383	19,883	31,493
Special education instruction	60,926	64,563	3,637	321,645
Instructional support services	2,306,514	1,478,105	(828,409)	745,347
Pupil support services	-	763	763	14,790
Sites and buildings	<u>2,444,058</u>	<u>2,594,972</u>	<u>150,914</u>	<u>2,408,131</u>
Total capital outlay	<u>5,070,141</u>	<u>4,326,481</u>	<u>(743,660)</u>	<u>3,656,490</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Expenditures (Continued)				
Debt service				
Principal	\$ 148,745	\$ 144,147	\$ (4,598)	\$ 84,637
Interest and fiscal charges	7,582	14,221	6,639	12,239
Total debt service	<u>156,327</u>	<u>158,368</u>	<u>2,041</u>	<u>96,876</u>
 Total expenditures	 <u>137,803,486</u>	 <u>137,348,622</u>	 <u>(454,864)</u>	 <u>133,508,576</u>
 Excess of revenues over (under) expenditures	 (47,776)	 4,926,081	 4,973,857	 2,512,071
Other Financing Sources				
Proceeds from sale of capital assets	-	-	-	300,000
Lease proceeds	-	35,235	35,235	187,949
Total other financing sources	<u>-</u>	<u>35,235</u>	<u>35,235</u>	<u>487,949</u>
 Net change in fund balance	 <u>\$ (47,776)</u>	 4,961,316	 <u>\$ 5,009,092</u>	 3,000,020
 Fund Balance				
Beginning of year		<u>32,521,900</u>		<u>29,521,880</u>
End of year		<u>\$ 37,483,216</u>		<u>\$ 32,521,900</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - Food Service Fund
Year Ended June 30, 2023

158

(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Revenues				
Other local and county revenues	\$ 27,250	\$ 97,671	\$ 70,421	\$ 34,972
Revenue from state sources	199,500	215,992	16,492	168,745
Revenue from federal sources	4,568,792	4,465,203	(103,589)	6,053,199
Sales and other conversion of assets	995,000	1,109,413	114,413	47,740
Total revenues	<u>5,790,542</u>	<u>5,888,279</u>	<u>97,737</u>	<u>6,304,656</u>
Expenditures				
Current				
Food service				
Salaries	2,080,846	2,046,067	(34,779)	1,994,326
Employee benefits	582,293	588,358	6,065	566,599
Purchased services	137,314	141,333	4,019	95,112
Supplies and materials	2,390,896	2,426,294	35,398	2,250,328
Other expenditures	7,500	7,817	317	7,432
Capital outlay				
Food service	<u>100,000</u>	<u>17,187</u>	<u>(82,813)</u>	<u>7,497</u>
Total expenditures	<u>5,298,849</u>	<u>5,227,056</u>	<u>(71,793)</u>	<u>4,921,294</u>
Excess of revenues over (under) expenditures	491,693	661,223	169,530	1,383,362
Other Financing Sources				
Proceeds from sale of capital assets	<u>2,000</u>	<u>1,807</u>	<u>(193)</u>	<u>8,975</u>
Net change in fund balance	<u>\$ 493,693</u>	<u>663,030</u>	<u>\$ 169,337</u>	<u>1,392,337</u>
Fund Balance				
Beginning of year		<u>2,511,462</u>		<u>1,119,125</u>
End of year		<u>\$ 3,174,492</u>		<u>\$ 2,511,462</u>

Independent School District No. 191
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - Community Service Fund
Year Ended June 30, 2023
(With Summarized Financial Information for Year Ended June 30, 2022)

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	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Revenues				
Local property taxes	\$ 1,602,379	\$ 1,598,162	\$ (4,217)	\$ 1,635,122
Other local and county revenues	2,889,400	3,077,009	187,609	2,968,199
Revenue from state sources	1,669,913	1,661,039	(8,874)	1,532,851
Revenue from federal sources	248,140	450,950	202,810	259,906
Sales and other conversion of assets	5,000	13,626	8,626	355
Total revenues	<u>6,414,832</u>	<u>6,800,786</u>	<u>385,954</u>	<u>6,396,433</u>
Expenditures				
Current				
Community education and services				
Salaries	3,693,564	3,540,309	(153,255)	3,321,122
Employee benefits	1,193,200	1,137,009	(56,191)	1,089,103
Purchased services	676,149	673,036	(3,113)	509,555
Supplies and materials	316,848	460,277	143,429	312,618
Other expenditures	37,183	21,087	(16,096)	26,461
Capital outlay				
Community education and services	<u>122,191</u>	<u>79,292</u>	<u>(42,899)</u>	<u>14,696</u>
Total expenditures	<u>6,039,135</u>	<u>5,911,010</u>	<u>(128,125)</u>	<u>5,273,555</u>
Net change in fund balance	<u>\$ 375,697</u>	<u>889,776</u>	<u>\$ 514,079</u>	<u>1,122,878</u>
Fund Balance				
Beginning of year		<u>3,195,510</u>		<u>2,072,632</u>
End of year		<u>\$ 4,085,286</u>		<u>\$ 3,195,510</u>

Independent School District No. 191
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Debt Service Fund
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	2023		2022	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
Revenues				
Local property taxes	\$ 10,429,564	\$ 10,402,745	\$ (26,819)	\$ 11,772,108
Other local and county revenues	271,155	561,232	290,077	240,474
Revenue from state sources	79,281	85,129	5,848	157,546
Total revenues	<u>10,780,000</u>	<u>11,049,106</u>	<u>269,106</u>	<u>12,170,128</u>
Expenditures				
Debt service				
Principal	7,140,000	7,140,000	-	7,085,000
Interest and fiscal charges	4,220,000	4,213,887	(6,113)	4,392,385
Total expenditures	<u>11,360,000</u>	<u>11,353,887</u>	<u>(6,113)</u>	<u>11,477,385</u>
Excess of revenues over (under) expenditures	<u>\$ (580,000)</u>	<u>(304,781)</u>	<u>\$ 275,219</u>	<u>692,743</u>
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	856,756
Bond issuance	-	-	-	9,680,000
Bond premium	-	-	-	2,143,678
Payment to refunded bond escrow agent	-	-	-	(11,705,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>975,434</u>
Net change in fund balance	<u>\$ (580,000)</u>	<u>(304,781)</u>	<u>\$ 275,219</u>	<u>1,668,177</u>
Fund Balance				
Beginning of year		<u>5,791,892</u>		<u>4,123,715</u>
End of year		<u>\$ 5,487,111</u>		<u>\$ 5,791,892</u>

Independent School District No. 191
Combining Statement of
Net Position - Internal Service Funds
June 30, 2023

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(With Summarized Financial Information as of June 30, 2022)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
Assets				
Current assets				
Cash and investments	\$ 560,951	\$ 11,856,989	\$ 3,009,763	\$ 11,484,702
Interest receivable	-	-	-	22,179
Accounts receivable	-	506,956	-	-
Due from other funds	12,343	300,747	-	-
Total assets	<u>573,294</u>	<u>12,664,692</u>	<u>3,009,763</u>	<u>11,506,881</u>
Liabilities				
Current liabilities				
Health and dental claims payable	38,888	2,676,448	-	-
Due to plan participants	-	4,488,934	-	-
Severance benefits payable	-	-	110,286	-
Due to other funds	-	-	-	842,173
Unearned revenue	8,523	63,259	-	-
Total current liabilities	<u>47,411</u>	<u>7,228,641</u>	<u>110,286</u>	<u>842,173</u>
Noncurrent liabilities				
Severance benefits payable	-	-	127,662	-
Total liabilities	<u>47,411</u>	<u>7,228,641</u>	<u>237,948</u>	<u>842,173</u>
Net Position				
Unrestricted	<u>\$ 525,883</u>	<u>\$ 5,436,051</u>	<u>\$ 2,771,815</u>	<u>\$ 10,664,708</u>

Totals	
2023	2022
\$ 26,912,405	\$ 28,930,326
22,179	9,694
506,956	70,693
313,090	314,258
<u>27,754,630</u>	<u>29,324,971</u>
2,715,336	3,348,953
4,488,934	3,546,826
110,286	164,167
842,173	775,812
71,782	69,714
<u>8,228,511</u>	<u>7,905,472</u>
127,662	518,508
<u>8,356,173</u>	<u>8,423,980</u>
<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Combining Statement of Revenues, Expenses, and Changes
in Fund Net Position - Internal Service Funds
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
Operating Revenues				
Charges for services	\$ 820,785	\$ 21,054,641	\$ 444,727	\$ -
Other services	35,261	603,357	-	-
Total operating revenues	<u>856,046</u>	<u>21,657,998</u>	<u>444,727</u>	<u>-</u>
Operating Expenses				
Health insurance claim payments	-	23,766,205	-	-
Dental insurance claim payments	845,634	-	-	-
Severance payments	-	-	51,009	-
OPEB payments	-	-	-	868,796
Total operating expenses	<u>845,634</u>	<u>23,766,205</u>	<u>51,009</u>	<u>868,796</u>
Operating income	10,412	(2,108,207)	393,718	(868,796)
Nonoperating Income				
Earnings on investments	<u>18,274</u>	<u>193,798</u>	<u>99,484</u>	<u>758,783</u>
Change in net position	28,686	(1,914,409)	493,202	(110,013)
Net Position				
Beginning of year	<u>497,197</u>	<u>7,350,460</u>	<u>2,278,613</u>	<u>10,774,721</u>
End of year	<u>\$ 525,883</u>	<u>\$ 5,436,051</u>	<u>\$ 2,771,815</u>	<u>\$ 10,664,708</u>

Totals	
2023	2022
\$ 22,320,153	\$ 21,953,862
638,618	611,828
<u>22,958,771</u>	<u>22,565,690</u>
23,766,205	22,518,961
845,634	835,266
51,009	460,363
868,796	795,812
<u>25,531,644</u>	<u>24,610,402</u>
(2,572,873)	(2,044,712)
<u>1,070,339</u>	<u>(839,409)</u>
(1,502,534)	(2,884,121)
<u>20,900,991</u>	<u>23,785,112</u>
<u>\$ 19,398,457</u>	<u>\$ 20,900,991</u>

Independent School District No. 191
Combining Statement of Cash Flows -
Internal Service Funds
Year Ended June 30, 2023

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(With Summarized Financial Information for Year Ended June 30, 2022)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
Cash Flows - Operating Activities				
Receipts from interfund services provided	\$ 847,930	\$ 21,233,087	\$ 444,727	\$ -
Payments for health and dental claims	(858,319)	(23,066,591)	(378,438)	-
Payments to employee OPEB	-	-	-	(802,435)
Payments for severance benefits	-	-	(495,736)	-
Net cash flows - operating activities	(10,389)	(1,833,504)	(429,447)	(802,435)
Cash Flows - Investment Activities				
Interest received	18,274	193,798	99,484	746,298
Net change in cash and cash equivalents	7,885	(1,639,706)	(329,963)	(56,137)
Cash and Cash Equivalents				
Beginning of year	553,066	13,496,695	3,339,726	11,540,839
End of year	<u>\$ 560,951</u>	<u>\$ 11,856,989</u>	<u>\$ 3,009,763</u>	<u>\$ 11,484,702</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	\$ 10,412	\$ (2,108,207)	\$ 393,718	\$ (868,796)
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Health and dental claims payable	(12,685)	(242,494)	(378,438)	-
Due to plan participants	-	942,108	-	-
Severance payable	-	-	(444,727)	-
Due to other funds	-	-	-	66,361
Accounts receivable	460	(436,723)	-	-
Due from other funds	(6,468)	7,636	-	-
Unearned revenue	(2,108)	4,176	-	-
Net adjustments	(20,801)	274,703	(823,165)	66,361
Net cash flows - operating activities	<u>\$ (10,389)</u>	<u>\$ (1,833,504)</u>	<u>\$ (429,447)</u>	<u>\$ (802,435)</u>

Totals	
2023	2022
\$ 22,525,744	\$ 22,617,533
(24,303,348)	(23,436,398)
(802,435)	(894,929)
(495,736)	(524,933)
(3,075,775)	(2,238,727)
1,057,854	(799,986)
(2,017,921)	(3,038,713)
28,930,326	31,969,039
<u>\$ 26,912,405</u>	<u>\$ 28,930,326</u>
\$ (2,572,873)	\$ (2,044,712)
(633,617)	493,999
942,108	(349,346)
(444,727)	(291,394)
66,361	(99,117)
(436,263)	(45,679)
1,168	84,520
2,068	13,002
(502,902)	(194,015)
<u>\$ (3,075,775)</u>	<u>\$ (2,238,727)</u>

Independent School District No. 191
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2023

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	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 142,274,703	\$ 142,274,703	\$ -	Total revenue	\$ -	\$ -	\$ -
Total expenditures	137,348,622	137,348,623	(1)	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable fund balance	603,936	603,936	-	460 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
401 Student Activities	249,669	249,669	-	407 Capital Projects Levy	-	-	-
402 Scholarships	-	-	-	413 Building Projects Funded by COP	-	-	-
403 Staff Development	-	-	-	467 Long-term Facilities Maintenance	-	-	-
407 Capital Projects Levy	860,910	860,910	-	<i>Restricted:</i>			
408 Cooperative Programs	-	-	-	464 Restricted fund balance	-	-	-
409 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
414 Operating Debt	-	-	-	463 Unassigned fund balance	-	-	-
416 Levy Reduction	-	-	-				
417 Taconite Building Maintenance	-	-	-	07 DEBT SERVICE FUND			
424 Operating Capital	2,962,681	2,962,681	-	Total revenue	\$ 9,724,881	\$ 9,724,881	\$ -
426 \$25 Taconite	-	-	-	Total expenditures	9,946,029	9,946,029	-
427 Disabled Accessibility	-	-	-	<i>Nonspendable:</i>			
428 Learning and Development	-	-	-	460 Nonspendable fund balance	-	-	-
434 Area Learning Center	7,072,672	7,072,672	-	<i>Restricted/reserved:</i>			
435 Contracted Alternative Programs	-	-	-	425 Bond refundings	-	-	-
436 State Approved Alternative Program	-	-	-	433 Maximum effort loan aid	-	-	-
438 Gifted and Talented	-	-	-	451 QZAB payments	-	-	-
440 Teacher Development and Evaluation	-	-	-	467 LTFM	-	-	-
441 Basic Skills Programs	-	-	-	<i>Restricted:</i>			
445 Career Technical Programs	-	-	-	464 Restricted fund balance	5,165,070	5,165,070	-
448 Achievement of Integration Revenue	-	-	-	<i>Unassigned:</i>			
449 Safe School Crime	-	-	-	463 Unassigned fund balance	-	-	-
451 QZAB payments	-	-	-				
452 OPEB Liabilities not Held in Trust	-	-	-	08 TRUST FUND			
453 Unfunded Severance and Retirement Levy	-	-	-	Total revenue	\$ -	\$ -	\$ -
459 Basic Skills Extended Time	-	-	-	Total expenditures	-	-	-
467 Long-term Facilities Maintenance	(281,509)	(281,509)	-	<i>Unassigned:</i>			
<i>Restricted:</i>				401 Student Activities	-	-	-
472 Medical Assistance	1,991,314	1,991,314	-	402 Scholarships	-	-	-
464 Restricted fund balance	-	-	-	422 Net position	-	-	-
475 Title VII - Impact Aid	-	-	-				
476 Payments in Lieu of Taxes	-	-	-	18 CUSTODIAL FUND			
<i>Committed:</i>				Total revenue	\$ -	\$ -	\$ -
461 Committed for separation	1,505,311	1,505,311	-	Total expenditures	-	-	-
418 Committed for separation	-	-	-	<i>Restricted/Reserved</i>			
<i>Assigned:</i>				401 Student Activities	-	-	-
462 Assigned fund balance	-	-	-	402 Scholarships	-	-	-
<i>Unassigned:</i>				448 Achievement and Integration	-	-	-
422 Unassigned fund balance	22,518,232	22,518,230	2	464 Restricted	-	-	-
02 FOOD SERVICES FUND				20 INTERNAL SERVICE FUND			
Total revenue	\$ 5,888,279	\$ 5,888,278	\$ 1	Total revenue	\$ 23,270,327	\$ 23,270,326	\$ 1
Total expenditures	5,227,056	5,227,052	4	Total expenditures	24,662,848	24,662,845	3
<i>Nonspendable:</i>				<i>Unassigned:</i>			
460 Nonspendable fund balance	269,532	269,531	1	422 Net position	8,733,749	8,733,749	-
<i>Restricted/reserved:</i>							
452 OPEB Liabilities not Held in Trust	-	-	-	25 OPEB REVOCABLE TRUST			
<i>Restricted:</i>				Total revenue	\$ 758,783	\$ 758,783	\$ -
464 Restricted fund balance	2,904,960	2,904,962	(2)	Total expenditures	868,796	868,796	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
463 Unassigned fund balance	-	-	-	422 Net position	10,664,708	10,664,708	-
04 COMMUNITY SERVICE FUND				45 OPEB IRREVOCABLE TRUST			
Total revenue	\$ 6,800,786	\$ 6,800,783	\$ 3	Total revenue	\$ -	\$ -	\$ -
Total expenditures	5,911,010	5,911,008	2	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
460 Nonspendable fund balance	-	-	-	422 Net position	-	-	-
<i>Restricted/reserved:</i>							
426 \$25 Taconite	-	-	-	47 OPEB DEBT SERVICE			
431 Community Education	3,289,382	3,289,382	-	Total revenue	\$ 1,324,225	\$ 1,324,225	\$ -
432 ECFE	304,140	304,140	-	Total expenditures	1,407,858	1,407,858	-
444 School Readiness	459,219	459,219	-	<i>Nonspendable:</i>			
447 Adult Basic Education	-	-	-	460 Nonspendable fund balance	-	-	-
452 OPEB Liabilities not Held in Trust	-	-	-	<i>Restricted:</i>			
<i>Restricted:</i>				425 Bond refundings	-	-	-
464 Restricted fund balance	32,545	32,545	-	464 Restricted fund balance	322,041	322,041	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
463 Unassigned fund balance	-	-	-	463 Unassigned fund balance	-	-	-

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STATISTICAL SECTION

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**Independent School District No. 191
Statistical Section (Unaudited)**

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This part of the Independent School District No. 191's annual comprehensive financial report presents detailed information as a context for understanding what the information in the basic financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	108
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	116
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	124
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	130
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	133

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Independent School District No. 191
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)
(unaudited)

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	Fiscal Year			
	2014	2015	2016	2017
Governmental Activities				
Net investment in capital assets	\$ 30,452,283	\$ 27,062,458	\$ 22,196,478	\$ 17,935,621
Restricted	5,749,042	7,527,306	6,488,027	6,015,244
Unrestricted	<u>21,984,806</u>	<u>(58,671,372)</u>	<u>(51,635,923)</u>	<u>(82,095,271)</u>
Total governmental activities net assets	<u>\$ 58,186,131</u>	<u>\$ (24,081,608)</u>	<u>\$ (22,951,418)</u>	<u>\$ (58,144,406)</u>

Table 1

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 21,465,486	\$ 17,556,925	\$ 18,169,748	\$ 18,451,265	\$ 15,754,751	\$ 19,119,846
5,821,544	7,213,277	10,055,184	12,222,610	15,559,970	24,372,515
<u>(132,084,628)</u>	<u>(102,679,715)</u>	<u>(104,737,977)</u>	<u>(99,949,434)</u>	<u>(88,670,448)</u>	<u>(66,772,656)</u>
<u>\$ (104,797,598)</u>	<u>\$ (77,909,513)</u>	<u>\$ (76,513,045)</u>	<u>\$ (69,275,559)</u>	<u>\$ (57,355,727)</u>	<u>\$ (23,280,295)</u>

Independent School District No. 191
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities				
Administration	\$ 5,222,596	\$ 5,495,447	\$ 5,372,409	\$ 7,177,258
District support services	3,395,055	3,719,700	2,732,153	4,591,300
Elementary and secondary regular instruction	51,729,124	52,233,831	51,786,010	84,957,113
Vocational education instruction	1,236,118	1,376,740	1,399,185	2,662,664
Special education instruction	22,197,325	24,497,781	23,575,099	32,487,928
Instructional support services	10,268,318	10,962,774	10,534,435	15,404,303
Pupil support services	10,347,505	10,621,468	9,691,454	12,265,084
Sites and buildings	15,688,853	16,747,542	19,295,728	9,334,739
Fiscal and other fixed cost programs	359,332	378,575	398,068	353,822
Food service	4,945,020	5,059,060	5,535,377	5,989,896
Community education and services	5,852,106	6,151,189	6,580,796	7,763,673
Interest and fiscal charges on long-term debt	4,487,298	6,948,424	6,781,498	7,150,741
Total governmental activities expenses	<u>135,728,650</u>	<u>144,192,531</u>	<u>143,682,212</u>	<u>190,138,521</u>
Program Revenues				
Governmental activities				
Charges for services				
Administration	3,075	194,914	210,784	226,224
District support services	107,339	-	-	-
Elementary and secondary regular instruction	835,616	716,947	800,869	640,147
Vocational education instruction	-	-	-	-
Special education instruction	401,262	351,834	381,559	363,885
Instructional support services	725	262	112	-
Pupil support services	52,946	164,802	64,797	79,865
Sites and buildings	399,322	273,804	223,790	278,415
Fiscal and other fixed cost programs	-	-	-	-
Food service	1,807,330	1,688,935	1,621,218	1,653,583
Community education and services	3,389,114	3,457,191	3,390,724	3,266,333
Operating grants and contributions	29,387,695	29,737,748	29,394,748	32,886,488
Capital grants and contributions	985,391	1,398,776	1,236,991	1,153,072
Total governmental activities program revenues	<u>37,369,815</u>	<u>37,985,213</u>	<u>37,325,592</u>	<u>40,548,012</u>
Net expense	(98,358,835)	(106,207,318)	(106,356,620)	(149,590,509)
General Revenues				
Governmental activities				
Taxes				
Property taxes, levied for general purposes	15,967,774	21,784,467	22,877,675	25,712,820
Property taxes, levied for capital projects	-	-	1,200,000	-
Property taxes, levied for community service	484,038	1,077,297	1,238,633	1,545,989
Property taxes, levied for debt service	9,373,229	10,125,067	9,742,800	11,915,513
General grants and aids	71,455,903	68,576,907	70,513,775	72,447,212
Gain on sale of capital assets	-	-	-	-
Other general revenues	294,357	728,393	1,071,088	1,259,886
Investment earnings	348,647	322,603	842,839	1,516,101
Total governmental activities	<u>97,923,948</u>	<u>102,614,734</u>	<u>107,486,810</u>	<u>114,397,521</u>
Change in net position	<u>\$ (434,887)</u>	<u>\$ (3,592,584)</u>	<u>\$ 1,130,190</u>	<u>\$ (35,192,988)</u>

Table 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 7,064,664	\$ 4,498,702	\$ 6,283,726	\$ 5,166,623	\$ 5,146,405	\$4,576,004
5,416,849	3,580,259	4,499,129	4,169,348	4,541,713	2,503,974
84,580,748	46,871,276	67,088,099	64,783,060	63,294,480	42,804,488
2,727,220	1,425,163	2,291,553	2,236,379	2,107,317	1,777,613
31,733,029	17,808,445	26,266,898	26,088,835	24,494,292	21,955,865
15,039,975	11,229,401	13,321,257	15,008,017	13,021,759	14,855,402
12,947,885	10,957,678	12,442,456	9,996,462	11,406,634	12,180,617
10,134,372	11,424,974	7,998,838	9,705,716	11,129,335	16,762,838
313,683	336,761	393,852	391,943	426,427	437,360
5,952,121	5,940,220	5,603,072	4,397,704	4,955,498	5,318,407
8,255,773	6,684,160	6,232,992	5,246,669	4,995,800	6,391,286
5,109,211	4,401,719	4,254,002	3,968,235	2,951,742	2,819,947
189,275,530	125,158,758	156,675,874	151,158,991	148,471,402	132,383,801
222,431	190,346	212,676	217,776	272,600	\$4,167
4,349	5,225	11,610	3,040	4,207	1,345
541,823	560,837	303,228	203,657	307,145	516,575
420	490	560	-	-	-
531,289	384,019	381,426	568,522	784,954	2,107,749
15	534	12,818	1,102	17,383	9,379
88,931	87,135	61,562	22,230	67,427	182,824
276,796	307,817	310,907	315,763	336,262	289,291
-	-	-	-	-	-
1,679,706	1,578,052	1,118,791	-	47,741	1,109,413
3,495,283	3,630,543	3,011,600	2,021,666	2,608,216	2,595,850
30,630,308	27,140,691	33,011,399	37,491,428	42,182,191	45,053,587
1,417,759	1,464,809	1,353,380	1,085,774	1,948,280	984,766
38,889,110	35,350,498	39,789,957	41,930,958	48,576,406	52,854,946
(150,386,420)	(89,808,260)	(116,885,917)	(109,228,033)	(99,894,996)	(79,528,855)
26,224,210	30,350,044	30,536,476	31,931,034	30,967,231	29,793,091
-	-	-	-	-	-
1,554,844	1,403,837	1,536,763	1,807,827	1,636,161	1,597,814
10,476,105	10,401,754	11,720,386	10,931,280	11,779,084	10,399,992
72,254,897	72,209,515	71,259,679	68,832,548	66,786,109	69,788,147
-	-	-	-	-	16,900
843,809	571,326	1,729,530	1,357,592	1,538,853	-
1,603,649	1,759,869	1,404,935	1,605,238	(892,610)	2,008,343
112,957,514	116,696,345	118,187,769	116,465,519	111,814,828	113,604,287
\$ (37,428,906)	\$ 26,888,085	\$ 1,301,852	\$ 7,237,486	\$ 11,919,832	\$ 34,075,432

Independent School District No. 191
Fund Balances of Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 256,197	\$ 647,352	\$ -	\$ 328,969
Restricted	3,633,869	3,831,642	4,196,553	4,027,713
Committed	2,067,348	1,393,434	1,176,269	1,293,948
Assigned	-	-	-	-
Unassigned	16,003,177	14,805,438	15,748,008	14,466,101
Total general fund	<u>\$ 21,960,591</u>	<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>	<u>\$ 20,116,731</u>
All Other Governmental Funds				
Nonspendable	\$ 26,984	\$ 67,157	\$ 122,264	\$ 177,574
Restricted	15,889,247	77,192,716	74,776,954	40,759,460
Total all other governmental funds	<u>\$ 15,916,231</u>	<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>	<u>\$ 40,937,034</u>
Total all funds	<u>\$ 37,876,822</u>	<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>	<u>\$ 61,053,765</u>

Table 3

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 374,535	\$ 469,392	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936
4,158,407	5,847,738	7,878,828	9,020,782	9,841,888	13,137,246
1,257,804	1,550,194	1,735,209	1,849,490	1,837,017	1,505,311
-	-	-	5,081,823	1,810,980	-
10,024,458	7,417,075	10,276,533	13,187,447	18,777,579	22,236,723
<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>	<u>\$ 20,326,027</u>	<u>\$ 29,521,880</u>	<u>\$ 32,521,900</u>	<u>\$ 37,483,216</u>
\$ 190,617	\$ 2,452,384	\$ 244,230	\$ 182,267	\$ 253,940	\$ 269,532
8,370,219	5,147,420	8,312,697	8,790,900	11,244,924	12,477,357
<u>\$ 8,560,836</u>	<u>\$ 7,599,804</u>	<u>\$ 8,556,927</u>	<u>\$ 8,973,167</u>	<u>\$ 11,498,864</u>	<u>\$ 12,746,889</u>
<u>\$ 24,376,040</u>	<u>\$ 22,884,203</u>	<u>\$ 28,882,954</u>	<u>\$ 38,495,047</u>	<u>\$ 44,020,764</u>	<u>\$ 50,230,105</u>

Independent School District No. 191
Changes in Fund Balances of Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)
(unaudited)

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Local sources				
Taxes	\$ 25,795,703	\$ 33,212,333	\$ 35,053,016	\$ 39,094,623
Investment earnings	73,673	68,245	454,848	540,031
Other	8,627,885	8,026,353	8,191,071	8,484,173
State sources	92,656,912	91,607,137	92,498,905	93,346,633
Federal sources	7,584,795	7,654,305	7,860,618	8,631,725
Total revenues	<u>134,738,968</u>	<u>140,568,373</u>	<u>144,058,458</u>	<u>150,097,185</u>
Expenditures				
Current				
Administration	5,165,097	5,381,925	5,536,309	5,519,388
District support services	3,413,639	3,683,322	3,531,663	4,185,606
Elementary and secondary regular instruction	51,801,948	53,893,564	54,043,785	54,976,422
Vocational education instruction	1,239,045	1,363,572	1,452,112	1,876,990
Special education instruction	22,223,518	24,169,675	24,455,459	24,027,079
Instructional support services	10,207,507	10,702,294	10,819,656	10,862,353
Pupil support services	10,358,327	10,576,978	9,766,662	11,000,503
Sites and buildings	10,722,992	9,415,493	9,573,137	9,302,350
Fiscal and other fixed cost programs	359,332	378,575	398,068	353,822
Food service	4,934,679	5,016,679	5,546,232	5,733,255
Community service	5,879,995	6,069,954	6,615,805	6,875,455
Capital outlay	7,425,642	5,597,264	42,659,773	28,169,017
Debt service				
Principal	5,921,060	6,037,478	6,133,104	6,726,213
Interest and fiscal charges	4,780,920	5,753,097	6,263,031	7,520,641
Total expenditures	<u>144,433,701</u>	<u>148,039,870</u>	<u>186,794,796</u>	<u>177,129,094</u>
Excess of revenues over (under) expenditures	(9,694,733)	(7,471,497)	(42,736,338)	(27,031,909)
Other financing sources (uses)				
Bonds issued	-	68,450,000	36,715,000	13,990,000
Premium on bonds issued	-	2,609,184	3,913,835	-
Payments to refunded bond escrow agent	-	(4,015,000)	-	(22,620,346)
Capital lease/certificates of participation	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Lease issuance	5,535	503,645	318,585	187,105
Proceeds from insurance recovery	245,297	4,818	359,861	-
Transfer in	-	-	-	27,082
Transfer out	-	-	-	(27,082)
Total other financing sources (uses)	<u>250,832</u>	<u>67,552,647</u>	<u>41,307,281</u>	<u>(8,443,241)</u>
Net change in fund balances	<u>\$ (9,443,901)</u>	<u>\$ 60,081,150</u>	<u>\$ (1,429,057)</u>	<u>\$ (35,475,150)</u>
Debt services as a percentage of noncapital expenditures	<u>7.81%</u>	<u>8.28%</u>	<u>8.45%</u>	<u>9.42%</u>

Table 4

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 38,097,535	\$ 42,385,297	\$ 43,831,187	\$ 44,624,245	\$ 44,363,003	\$ 41,799,089
653,809	911,976	735,602	110,430	(53,201)	2,008,343
8,609,002	7,919,917	7,905,510	5,144,941	6,427,812	8,598,030
95,558,484	96,762,424	95,745,693	93,225,958	88,876,351	93,864,029
7,806,378	7,985,785	9,050,890	13,536,886	21,278,337	19,743,383
150,725,208	155,965,399	157,268,882	156,642,460	160,892,302	166,012,874
5,680,528	5,774,945	5,933,083	5,002,830	5,429,133	5,291,647
5,027,862	3,396,407	4,170,798	4,090,450	4,491,751	4,591,871
55,398,654	55,816,055	53,440,674	51,987,520	56,035,263	56,761,715
2,150,295	2,036,313	2,138,054	2,088,358	2,216,393	2,168,497
24,767,930	25,398,748	24,625,186	24,311,718	26,046,717	26,718,001
10,888,211	12,205,567	11,014,880	13,513,379	12,953,823	12,435,175
11,877,743	11,884,787	12,120,045	9,835,715	11,696,713	12,688,513
9,535,036	10,138,616	9,787,117	10,097,808	10,668,520	11,735,834
313,683	336,761	393,852	391,943	426,427	472,595
5,829,895	5,902,901	5,536,006	4,345,690	4,913,797	5,209,869
7,443,701	7,324,705	6,050,923	5,184,290	5,258,859	5,831,718
6,718,409	5,699,115	4,060,380	4,319,224	5,127,286	4,422,885
6,037,595	6,720,495	7,409,689	7,335,430	7,169,637	7,284,147
6,444,307	4,828,185	4,691,853	4,703,396	4,404,624	4,228,108
158,113,849	157,463,600	151,372,540	147,207,751	156,838,943	159,840,575
(7,388,641)	(1,498,201)	5,896,342	9,434,709	4,053,359	6,172,299
-	-	-	11,485,000	9,680,000	-
-	-	-	1,477,046	2,143,678	-
(29,330,000)	-	-	(12,785,000)	(11,705,000)	-
-	-	-	-	187,949	-
-	-	7,793	338	1,165,731	1,807
40,916	6,364	-	-	-	35,235
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(29,289,084)	6,364	7,793	177,384	1,472,358	37,042
\$ (36,677,725)	\$ (1,491,837)	\$ 5,904,135	\$ 9,612,093	\$ 5,525,717	\$ 6,209,341
8.12%	7.44%	8.22%	8.37%	7.60%	7.59%

Independent School District No. 191
General Governmental Tax Revenues by Source and Levy Type
Last Ten Years

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Table 5

Fiscal Year	General Fund	Community Service	Property Tax		Total
			Capital Projects - Building Construction Fund	Debt Service	
2014	\$ 15,949,634	\$ 483,488	\$ -	\$ 9,362,581	\$ 25,795,703
2015	21,933,388	1,084,662	-	10,194,283	33,212,333
2016	22,874,885	1,237,759	1,200,000	9,740,372	35,053,016
2017	25,663,259	1,542,386	-	11,888,978	39,094,623
2018	26,115,668	1,548,150	-	10,433,697	38,097,515
2019	30,501,787	1,413,236	-	10,470,273	42,385,296
2020	30,562,242	1,538,149	-	11,730,795	43,831,186
2021	31,896,091	1,805,658	-	10,922,497	44,624,246
2022	30,955,773	1,635,122	-	11,772,107	44,363,002
2023	29,798,182	1,598,162	-	10,402,745	41,799,089

Independent School District No. 191
Tax Capacities and Market Value
Last Ten Years

Table 6

For Taxes Collectible	Tax Capacity Valuation						Taxable Market Value	Tax Capacity as a Percentage of Market Value	
	Agricultural	Non-Agricultural	Fiscal Disparities		Tax Increment	Total Taxable			
			Contribution	Distribution					
Dakota County									
2014	\$	-	\$ 52,188,920	\$ (8,671,256)	\$ 5,990,040	\$ (1,304,367)	\$ 48,203,337	\$ 4,345,185,225	1.11
2015		-	56,421,607	(8,676,317)	5,954,015	(1,832,040)	51,867,265	4,692,482,625	1.11
2016		-	58,689,449	(9,336,149)	6,108,398	(3,169,684)	52,292,014	4,865,451,265	1.07
2017		-	59,771,813	(9,204,390)	6,571,222	(3,378,035)	54,661,226	5,003,279,610	1.09
2018		-	65,136,255	(9,024,255)	6,931,010	(3,902,924)	60,088,642	5,447,134,772	1.10
2019		-	70,058,732	(9,590,323)	7,349,467	(4,413,182)	64,337,435	5,840,024,400	1.10
2020		-	75,835,267	(10,407,209)	7,943,503	(3,891,891)	70,881,145	6,276,544,125	1.13
2021		-	79,720,661	(11,208,648)	8,293,216	(3,836,225)	74,366,311	6,562,525,800	1.13
2022		-	84,184,980	(12,005,956)	9,055,616	(4,097,927)	78,023,994	6,905,405,825	1.13
2023		-	95,650,885	(11,972,075)	9,205,170	(4,621,448)	89,199,988	7,871,121,243	1.13
Scott County									
2014	\$	52,993	\$ 15,700,702	\$ (2,700,526)	\$ 1,377,863	\$ (25,738)	\$ 14,405,294	\$ 1,318,625,200	1.09
2015		43,898	17,077,271	(2,698,085)	1,416,364	-	15,839,448	1,430,354,300	1.11
2016		76,637	18,097,758	(3,064,523)	1,523,727	(81,937)	16,551,662	1,505,076,100	1.10
2017		37,415	19,869,873	(3,175,091)	1,709,580	(138,187)	18,729,804	1,618,071,200	1.16
2018		29,841	21,039,808	(3,770,912)	1,782,864	(159,437)	19,467,664	1,704,789,900	1.14
2019		20,259	22,823,684	(3,868,467)	1,871,118	(166,937)	21,231,291	1,844,550,200	1.15
2020		3,959	24,655,629	(4,053,563)	2,031,820	(188,073)	23,059,234	1,988,017,400	1.16
2021		4,110	27,223,848	(4,506,916)	2,175,584	(218,881)	25,313,649	2,155,452,700	1.17
2022		4,012	28,767,419	(5,226,294)	2,372,103	(234,595)	26,494,935	2,288,792,997	1.16
2023		28,590	33,673,632	(5,443,134)	2,264,207	(275,727)	30,682,064	2,667,771,400	1.15

Source: School Tax Report issued by the Minnesota Department of Education and Scott and Dakota Counties

Independent School District No. 191
Direct and Overlapping Tax Capacity Rates
Last Ten Years

Rate	Tax Collection Year	ISD No. 191	Overlapping Rates				
			Municipalities				
			Apple Valley	Burnsville	Eagan	Savage	Shakopee
Tax Capacity Rate	2014	25.661%	47.891%	46.670%	38.250%	55.278%	41.437%
Market Value Rate	2014	0.26308%	0.02124%	--	0.01696%	0.01609%	0.00524%
Tax Capacity Rate	2015	24.554%	45.274%	44.790%	36.525%	51.742%	37.862%
Market Value Rate	2015	0.26015%	0.02036%	--	0.00016%	0.01482%	0.00536%
Tax Capacity Rate	2016	31.065%	44.721%	46.525%	37.097%	49.905%	37.902%
Market Value Rate	2016	0.24692%	0.01994%	--	0.01490%	0.01410%	0.00605%
Tax Capacity Rate	2017	27.529%	44.473%	46.557%	37.385%	47.841%	38.522%
Market Value Rate	2017	0.23336%	0.23336%	--	0.01451%	0.01344%	--
Tax Capacity Rate	2018	25.759%	42.475%	46.670%	36.378%	47.117%	37.212%
Market Value Rate	2018	0.29246%	0.01798%	--	0.01359%	0.01100%	--
Tax Capacity Rate	2019	26.202%	39.603%	43.595%	35.227%	44.474%	34.943%
Market Value Rate	2019	0.24409%	0.01719%	--	0.01235%	0.01000%	--
Tax Capacity Rate	2020	23.765%	38.782%	43.148%	35.262%	42.357%	33.965%
Market Value Rate	2020	0.23263%	0.01646%	--	0.01159%	0.00900%	--
Tax Capacity Rate	2021	23.699%	38.192%	42.853%	36.333%	42.254%	32.105%
Market Value Rate	2021	0.20745%	0.01622%	--	--	0.00600%	--
Tax Capacity Rate	2022	20.273%	38.182%	43.054%	36.119%	40.326%	32.111%
Market Value Rate	2022	0.19053%	0.01591%	--	--	--	--
Tax Capacity Rate	2023	19.403%	35.273%	42.274%	33.566%	35.986%	28.585%
Market Value Rate	2023	0.22396%	0.01424%	--	--	--	--

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

Table 7

Overlapping Rates					
Counties		Special Taxing Jurisdictions		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
31.827%	39.720%	4.993%	5.568%	109.151%	126.227%
--	--	--	--	0.26308%	0.27917%
29.633%	36.638%	4.567%	5.169%	103.544%	118.103%
--	--	--	--	0.26015%	0.27497%
28.570%	36.175%	4.614%	5.130%	110.774%	122.275%
--	--	--	--	0.24692%	0.26102%
28.004%	35.896%	4.458%	4.979%	106.548%	116.245%
--	--	--	--	0.23336%	0.24680%
26.580%	35.114%	3.878%	5.090%	102.887%	113.080%
--	--	--	--	0.29246%	0.30346%
25.386%	33.841%	3.824%	4.891%	99.007%	109.408%
--	--	--	--	0.24409%	0.25409%
24.133%	32.718%	3.767%	4.583%	94.813%	103.423%
--	--	--	--	0.23263%	0.24163%
22.716%	31.025%	4.342%	4.768%	93.610%	101.746%
--	--	--	--	0.20745%	0.21345%
21.630%	30.492%	4.252%	5.026%	89.209%	96.117%
--	--	--	--	0.19053%	0.19053%
18.816%	26.578%	3.906%	6.294%	84.399%	88.261%
--	--	--	--	0.22396%	0.22396%

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**Independent School District No. 191
Principal Property Taxpapers**

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Table 8

Taxpayer	2023			2014		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 3,850,198	1	2.94%	\$ 2,181,818	1	3.16%
Paragon Outlets Eagan	1,699,250	2	1.30%			
Flats at Cedar Grove LLC	641,885	3	0.49%	467,196	3	0.68%
FLT Summit Park Apartments LLC	609,775	4	0.47%			
PRCP-Minnesota Stone LLC	596,656	5	0.49%			
Bigos Willow Pond	576,036	6	0.46%			
GEP X West Park LLC	552,294	7	0.42%			
View Pointe Apartments LLC	552,088	8	0.44%			
Centerpoint Energy	529,318	9	0.40%			
PC Felix LLC	523,980	10	0.42%			
Individual				295,066	7	0.43%
Kraus Anderson, Inc.				358,536	4	0.52%
Shakopee Crossings Ltd Partnership				237,824	9	0.34%
Cargill Inc.				316,375	5	0.46%
Walmart				209,250	10	0.30%
Medardes, Inc.				296,204	6	0.43%
Minnegasco, Inc.				520,024	2	0.75%
Aurora Investments LLC				292,530	8	0.42%
Total	\$ 10,131,480		7.84%	\$ 5,174,823		7.49%

Source: Certificates as to Taxes and Taxable Property, furnished by Dakota and Scott Counties.

Independent School District No. 191
Property Tax Levies, Collections, and Receivables
Last Ten Years

For Taxes Collectible	Original Levy			Collections	
	Local Spread	Fiscal Disparities	Total Spread	First Year Levy Recognized	
				Amount	Percentage of Levy
2014	\$ 29,362,825	\$ 4,222,030	\$ 33,584,855	\$ 15,248,908	45.4
2015	31,025,345	3,839,822	34,865,167	16,303,858	46.8
2016	35,119,563	3,851,095	38,970,658	18,419,963	47.3
2017	33,374,272	4,659,195	38,033,467	17,616,603	46.3
2018	37,936,271	4,466,731	42,403,002	19,671,004	46.4
2019	38,771,436	4,929,600	43,701,036	20,547,965	47.0
2020	39,179,819	5,063,180	44,242,999	20,222,791	45.7
2021	39,226,223	4,884,931	44,111,154	21,109,293	47.9
2022	36,389,401	5,008,766	41,398,167	19,506,403	47.1
2023	44,640,414	4,430,239	49,070,653	23,440,645	47.8

Note 1: A portion of the total spread levy is paid through various property tax credits which are paid through state aids and have been included in collections.

Note 2: Delinquent taxes receivable are written off after seven years. The amount of collections has been adjusted to reflect the write off of delinquent taxes receivable.

Note 3: Only a portion of the taxes levied for the most recent fiscal year is collected by June 30.

Source: *State of Minnesota School Tax Report*

Table 9

Collections				Uncollected Taxes Receivable as of June 30, 2023			
Received in Subsequent Years	Total to Date			Delinquent		Current	
		Percentage					
	Amount	of Levy		Amount	Percent	Amount	Percent
\$ 18,335,947	\$ 33,584,855	100.0	\$ -	-	\$ -	-	
18,561,309	34,865,167	100.0	-	-	-	-	
20,550,695	38,970,658	100.0	-	-	-	-	
20,377,656	37,994,259	99.9	39,208	0.1	-	-	
22,723,304	42,394,308	100.0	8,694	0.0	-	-	
23,135,699	43,683,664	100.0	17,372	0.0	-	-	
23,993,598	44,216,389	99.9	26,610	0.1	-	-	
22,952,697	44,061,990	99.9	49,164	0.1	-	-	
21,710,638	41,217,041	99.6	181,125	0.4	-	-	
-	23,440,645	47.8	-	-	25,630,008	52.2	
			\$ 322,174		\$ 25,630,008		

Independent School District No. 191
Ratios of Outstanding Debt By Type

187

Table 10

Fiscal Year	Governmental Activities			Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Lease Liability and Financed Purchases	Total Primary Government		
2014	\$ 103,405,000	\$ 2,875,088	\$ 106,280,088	3.64 %	\$ 1,578
2015	162,490,000	2,691,255	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	187,901,272	5.83	2,789
2018	150,839,845	1,270,148	152,109,993	4.19	2,258
2019	144,096,605	884,653	144,981,258	3.82	2,152
2020	136,683,365	479,964	137,163,329	3.52	2,009
2021	129,054,114	234,534	129,288,648	3.18	1,894
2022	120,292,825	160,460	120,453,285	2.89	1,765
2023	111,979,366	238,735	112,218,101	2.56	1,441

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the District's outstanding debt can be found in the notes to basic financial statements.

Independent School District No. 191
Ratio of Net General Obligation Bonded Debt to Tax Capacity and Net Obligation Bonded Debt Per Capita
Last Ten Years

Table 11

<u>Fiscal Year</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds on Hand (1)</u>	<u>Net Bonded Debt</u>	<u>Tax Capacity</u>	<u>Percent Net Debt to Tax Capacity</u>	<u>Percent of Estimated Actual Market Value of Property (2)</u>	<u>Estimated Population</u>	<u>Net Bonded Debt per Capita</u>
2014	\$ 103,405,000	\$ 1,524,486	\$ 101,880,514	\$ 62,608,631	162.73 %	1.84 %	67,370	\$ 1,512
2015	162,490,000	3,168,468	159,321,532	67,706,713	235.31	2.81	67,370	2,365
2016	193,640,000	42,042,331	151,597,669	68,843,676	220.21	2.48	67,370	2,250
2017	186,029,667	32,620,732	153,408,935	73,391,030	209.03	2.32	67,370	2,277
2018	150,839,845	3,161,989	147,677,856	79,556,306	185.63	2.06	67,370	2,192
2019	144,096,605	3,331,940	140,764,665	85,568,726	164.50	1.83	67,370	2,089
2020	136,683,365	4,297,210	132,386,155	93,940,379	140.93	1.62	68,261	1,939
2021	129,054,114	4,123,715	124,930,399	108,981,830	114.63	1.43	68,261	1,830
2022	120,292,825	5,753,099	114,539,726	104,518,929	109.59	1.25	68,261	1,678
2023	111,979,366	5,212,246	106,767,120	119,882,052	89.06	1.01	77,881	1,371

(1) - Debt service monies available include amounts restricted in the debt service funds repaying the related debt.

(2) - See the Schedule of Tax Capacities and Market Value for information on the market value of the District's property.

Source: Annual school district census, U.S. census, National Center for Education Statistics

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**Independent School District No. 191
Direct and Overlapping Debt
June 30, 2023**

Table 12

Governmental Unit	2022/23 Taxable Net Tax Capacity	Bonded Debt ¹	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 103,953,471	\$ 111,979,366	100.000 %	\$ 111,979,366
Overlapping Debt				
Dakota County	700,778,020	-	11.4151%	-
Scott County	144,865,723	105,915,000	10.1842%	107,866
City of Apple Valley	77,073,426	22,760,000	0.7868%	1,791
City of Burnsville	97,125,703	45,560,000	68.4889%	312,035
City of Eagan	125,562,555	35,220,000	10.2483%	36,095
City of Savage	28,408,853	29,590,000	47.1489%	139,514
City of Shakopee	38,881,186	43,960,000	3.4953%	15,365
Metropolitan Council	5,878,109,833	238,225,000 ²	1.6119%	38,399
Total Overlapping Debt				<u>651,065</u>
Total Direct and Overlapping Debt				<u><u>\$ 112,630,431</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.

Independent School District No. 191
Legal Debt Margin Information
Last Ten Fiscal Years

191

	Fiscal Year			
	2014	2015	2016	2017
Debt Limit	\$ 906,296,696	\$ 951,986,716	\$ 1,011,131,704	\$ 1,067,125,043
Total Net Debt Applicable to Limit	165,642,782	143,240,787	142,090,806	153,878,208
Legal Debt Margin	<u>\$ 740,653,914</u>	<u>\$ 808,745,929</u>	<u>\$ 869,040,898</u>	<u>\$ 913,246,835</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	18.28%	15.05%	14.05%	14.42%

Legal Debt Margin Calculation for Fiscal Year 2023

Economic Market Value

Debt Limit (15% of Market Value)

Debt Applicable to Limit:

General Obligation Bonds

Annual Appropriation Debt

Less: Amount Set Aside for Repayment of

General Obligation Debt

Total Net Debt Applicable to Limit

Legal Debt Margin

(1) Economic Market Value - Assessment Year 2022
for taxes payable in 2023

Source: Minnesota Department of Revenue.

Table 13

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,150,340,516	\$ 1,239,580,812	\$ 1,249,694,940	\$ 1,384,802,766	\$ 1,389,585,525	\$ 1,391,697,690
131,225,000	126,015,000	107,540,180	116,293,249	119,603,099	90,025,000
<u>\$ 1,019,115,516</u>	<u>\$ 1,113,565,812</u>	<u>\$ 1,142,154,760</u>	<u>\$ 1,268,509,517</u>	<u>\$ 1,269,982,426</u>	<u>\$ 1,301,672,690</u>
11.41%	10.17%	8.61%	8.40%	8.61%	6.47%

\$ 9,277,984,600 ⁽¹⁾
1,391,697,690

99,025,000
-

(5,487,111)
93,537,889

\$ 1,298,159,801

**Independent School District No. 191
Demographic and Economic Statistics
Last Ten Years**

Table 14

<u>Calendar Year</u>	<u>City of Burnsville Population (1)</u>	<u>Estimated Personal Income (1)</u>	<u>Per Capita Personal Income (1)</u>	<u>Total ISD No. 191 Population (3)</u>	<u>School Enrollment (4)</u>	<u>City of Burnsville Unemployment Rate (1)</u>
2013	61,300	\$ 2,933,572,800	\$ 47,856	67,370	9,341	4.5
2014	61,747	3,007,758,117	48,711	67,370	9,213	3.7
2015	61,908	3,128,892,228	50,541	67,370	8,989	3.5
2016	61,849	3,223,384,333	52,117	67,370	8,914	3.5
2017	62,239	3,628,844,895	58,305	67,370	8,563	3.2
2018	62,657	3,793,192,123	60,539	67,370	8,874	2.5
2019	62,785	3,891,225,945	61,977	67,370	8,603	3.0
2020	62,785	4,065,203,180	64,748	68,261	8,010	6.8
2021	64,317	4,164,397,116	64,748	68,261	7,744	3.9
2022	64,627	4,389,918,229	67,927	77,881	7,721	2.5

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: Annual average unemployment rates compiled by the Minnesota Department of Employment and Economic Development.

Sources:

- (1) *City of Burnsville Comprehensive Annual Financial Report for the year ended December 31, 2022*
- (2) *Estimated personal income is calculated by multiplying the per capital personal income by the City of Burnsville population*
- (3) *Annual school district census, U.S. census, and National Center for Education Statistics*
- (4) *ISD No. 191 - average daily membership (for students served or tuition paid)*

**Independent School District No. 191
Principal Employers**

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Table 15

Employer	2023		2014	
	Employees	Rank	Employees	Rank
UTC Aerospace Systems	1,800	1	1,200	2
Independent School District No. 191	1,361	2	1,507	1
Pepsi Bottling Group	500	3	500	4
City of Burnsville	433	4	520	3
Ames Construction	400	5	400	5
Northern Tool & Equipment	300	6	500	6
Target Stores	300	7	300	8
Telex Communications	300	8	300	9
Fabcon Precast	275	9	275	10
Rollx Vans	120	10		
YRC Freight			300	7
Total	5,789		5,802	

Note: Information regarding the percentage of total employment for each employer was not available.

Sources: Ehlers

Independent School District No. 191
Employees by Classification
Last Ten Years

Table 16

Employees	Fiscal Years									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Administrators/Principals	54	60	43	51	49	50	50	48	47	47
Confidential/Support Specialist*	-	-	24	43	47	48	51	49	43	57
Teachers	773	779	732	730	741	721	680	649	612	615
Clerical	66	66	63	64	65	58	59	51	47	47
Paraprofessionals	209	211	211	214	213	214	221	190	163	179
Nurses	16	18	16	15	14	14	11	10	13	15
Operations/Maintenance Supervisors	3	3	3	3	3	3	2	2	3	3
Technical Specialists	5	5	10	10	10	11	12	14	13	13
Community Education	36	36	39	51	60	61	56	59	55	60
Cafeteria	75	74	78	76	73	79	88	68	47	56
Custodians	72	73	74	82	80	77	78	73	66	70
Total	<u>1,309</u>	<u>1,325</u>	<u>1,293</u>	<u>1,339</u>	<u>1,355</u>	<u>1,336</u>	<u>1,308</u>	<u>1,213</u>	<u>1,109</u>	<u>1,162</u>

Note 1: This schedule is a headcount based on contract group. If an employee has multiple contract groups, they are reflected multiple times. Full and part-time employees count the same.

* New Category effective for 2016

Source: STAR report and District payroll records

**Independent School District No. 191
Student to Staff Ratios
Last Ten Years**

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Table 17

Fiscal Year	ISD No. 191 Student to Teacher Ratios (1)	Minnesota Department of Education Student to Staff Ratio (2)		
		ISD No. 191	Dakota County Average	State Average
2013	15.62	13.31	14.34	13.33
2014	14.92	12.57	14.33	13.17
2015	14.37	11.95	13.89	12.92
2016	14.83	12.43	14.04	12.84
2017	15.27	12.41	13.82	12.72
2018	15.00	12.00	13.36	13.00
2019	15.00	12.00	13.40	13.00
2020	16.00	13.00	13.45	13.00
2021	15.00	12.00	13.00	12.00
2022	16.00	12.00	13.55	11.73

Note 1: Information is not yet available for 2023

Sources: Minnesota Department of Education

- (1) This data is computed using only full-time equivalent licensed classroom teaching staff
- (2) This data is computed by dividing total students (MDE enrollment numbers pre-kindergarten through Grade 12) by total certified staff. Certified staff includes classroom teachers, administrators, special education teachers, and all other licensed professionals measured in full-time equivalents.

Independent School District No. 191
Operating Indicators by Function – Standardized Testing
Last Ten Years

Table 18

	Fiscal Years									
	2014	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023 (4)
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%
Grade 5	60.0	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7%
Grade 7	50.0	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4%
Grade 10	61.0	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2%
MCA Math (See Note 1)										
Grade 3	64.0	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8%
Grade 5	50.0	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2%
Grade 7	48.0	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0%
Grade 11	40.0	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2%
ACT										
Independent School District No. 191										
Average Composite Score	23.0	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3
State Average Composite Score (1)	22.9	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.6	

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test

Note 2: Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT
Average Composite Scores are available through MN Office of Higher Education

(2) - Due to COVID-19 Pandemic, MCA and ACT testing did not occur in the 2019-2020 school year. Tests were administered fall of 2020 for the class of 2020

(3) - Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(4) The State Average Composite Score for the ACT Test was not yet available for FY23

Source: MDE Report Card

**Independent School District No. 191
School Facilities**

198

Table 19

Facility	Use	Constructed	Acres	Classrooms	Square Footage	Capacity	Enrollment (1)
Gideon Pond Elementary	School	1965/1971/1995	13.00	17	75,700	488	381
Edward Neill Elementary	School	1968/1976/1995 1950/1954/1957	10.00	19	68,550	488	386
Vista View Elementary	School	1963/1971/1995	16.50	18	80,069	488	313
Williams Byrne Elementary	School	1967/1971/1995/2016	10.50	24	79,856	650	554
Rahn Elementary	School	1969/1995	16.00	18	67,448	488	366
Sky Oaks Elementary	School	1975	11.00	24	85,850	650	437
Hidden Valley Elementary	School	1989	16.00	24	89,525	650	462
Harriet Bishop Elementary	School	1996	17.36	25	78,107	650	570
Eagle Ridge Junior High	School	1996	31.00	45	132,000	950	553
Nicollet Junior High	School	1970/1995 1955/1958/1962	35.00	50	188,772	1,100	688
Burnsville Senior High	School	1971/1976/1977 1980/1993/1998/2016	63.50	112	524,283	2,750	2,051
Cedar School-Burnsville Alt HS	School	1961/1971	10.00	12	60,952	300	209
Diamondhead Education-Ready to Learn, Early Education, BES Transition Program	Office/ School/ Programs	1971	11.50	16	140,000	430	147
WH/Maintenance		1958/1962/1980	Part of BHS Acreage	N/A	20,780	N/A	N/A

(1) Source: 2022-23 MN Department of Education School ADM Served Report

**Independent School District No. 191
School Lunch Program Data
Last Ten Years**

Table 20

<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>	<u>Free Lunch</u>		<u>Reduced Lunch</u>	
						<u>Number Served</u>	<u>Percent of Total</u>	<u>Number Served</u>	<u>Percent of Total</u>
2014	8,901	1,057,173	166	6,369	71.55	520,432	49.23	87,674	8.29
2015	8,792	1,074,200	169	6,356	72.30	533,864	49.70	102,744	9.56
2016	8,752	1,067,859	170	6,282	71.77	545,887	51.12	97,590	9.14
2017	8,693	1,082,421	174	6,221	71.56	545,677	50.41	110,524	10.21
2018	8,563	1,040,408	174	5,979	69.83	512,908	49.30	115,231	11.08
2019	8,336	1,030,144	169	6,096	73.12	475,065	46.12	134,711	13.08
2020 (2)	8,086	697,480	116	6,013	74.36	322,177	46.19	100,312	14.38
2021 (3)	-	-	-	-	-	-	-	-	-
2022 (4)	-	-	-	-	-	-	-	-	-
2023	7,096	821,143	165	4,977	70.14	485,216	59.09	89,394	10.89

(1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of enrollment.

(2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding

(3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 395,527 breakfasts, 465,531 lunches in 2020-21

(4) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 550,409 breakfasts, 816,238 lunches, and 27,813 snacks in 2021-22

**Independent School District No. 191
Schedule of Insurance Coverage**

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Table 21

Type of Coverage	Amount of Coverage
Property Coverage:	
Real and Personal Property (Blanketed)	\$ 400,000,000
Unscheduled Locations	None
Valuable Papers and Records	5,000,000
Accounts Receivable - On Premises	1,000,000
Boiler and Machinery Coverage:	
Property Damage	Included in Property Limit
Crime Coverage:	
Employee Dishonesty	500,000
Forgery or Alteration	500,000
Computer Fraud	500,000
Theft of Money and Securities - Inside the Premises	135,000
Theft of Money and Securities - Outside the Premises	270,000
General Liability Coverages:	
General:	
Each Occurrence	1,000,000
General Aggregate Limit	3,000,000
Medical Expense Limit - Any One Person	10,000
Damage to Premises Rented to You	1,000,000
Products/Completed Operations Aggregate	3,000,000
Personal & Advertising Injury	1,000,000
Umbrella Liability:	
Each Occurrence	4,000,000
Aggregate	4,000,000
Self-Insured Retention	-
Business Automobile Liability Coverage:	
Bodily Injury and Property Damage	1,000,000
Personal Injury Protection	Basic
Uninsured Motorists	1,000,000
Underinsured Motorists	1,000,000
Collision	1,000
Comprehensive	500
Educators Legal Liability (Professional)/Employment Practices Liability	
Each Wrongful Act	1,000,000
Aggregate	3,000,000
Educators Legal Liability Deductible	25,000
Employment Practices Liability Decuctible	25,000
Storage Tank Environmental Impairment Liability	
Per Pollution Condition	1,000,000
Aggregate	1,000,000
Self-Insured Retention	50,000
Cyber Risk Liability	
Policy Aggregate Limit of Liability	1,000,000

**Independent School District No. 191
Student Enrollment
Last Ten Years**

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Table 22

Year Ended June 30,	Early Childhood and Voluntary Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2013	211	768	4,295	4,302	9,576	10,976
2014	191	730	4,323	4,224	9,468	10,864
2015	192	670	4,319	4,122	9,303	10,127
2016	209	600	4,253	4,059	9,121	9,933
2017	180	642	4,174	4,113	9,109	9,932
2018	251	657	3,918	4,015	8,841	9,644
2019	268	646	3,784	3,976	8,673	9,468
2020	264	653	3,555	3,883	8,355	9,131
2021	235	618	3,334	3,644	7,831	8,560
2022	263	600	3,261	3,596	7,720	8,439
2023	263	575	3,313	3,570	7,721	8,407

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: Beginning in fiscal 2004, ADM is limited to 1.0 ADM per student.

Note 3: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2009 through 2014	1.250	1.000	0.612	1.115	1.060	1.300
Fiscal 2015 through 2023	1.000	1.000	1.00	1.00	1.00	1.20

Source: Minnesota Department of Education student reporting system - School ADM Served Report

Independent School District No. 191
Expenditures per Student

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Table 23

	State Average 2022	ISD No. 191 2022
Expenditures Per Student (ADM) (1)		
General Fund:		
District Level Administration	\$ 757	\$ 674
School Level Administration	553	703
Regular Instruction	6,075	6,800
Career and Technical Instruction	194	279
Special Education	2,743	3,279
Student Activities/Athletics	386	251
Instructional Support Services	788	1,508
Pupil Support Services	545	452
Operations, Maintenance, and Other	1,104	1,258
Student Transportation	890	1,024
Equipment	743	447
Land and Buildings	230	116
Total General Fund Expenditures	<u>\$ 15,010</u>	<u>\$ 16,790</u>
ADM Used Per Profile Model Format		<u>7,919</u>

(1) Average daily membership (ADM) is a measure of student attendance

Note: School District Profiles Report not available for June 30, 2023

Source: Minnesota Department of Education School District Profiles Report - Expenditure Per Average Daily Membership (ADM) Served Plus Tuitioned Out

Independent School District No. 191

**Reports on Government Auditing
Standards, Uniform Guidance
and Legal Compliance**

June 30, 2023

Independent School District No. 191
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Independent School District No. 191
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

205

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
Child Nutrition Cluster		
Commodities Programs	10.555	\$ 433,486
School Breakfast	10.553	790,866
Type A Lunch	10.555	2,875,824
Summer Food Service	10.559	242,711
Total Child Nutrition Cluster and		<u>4,342,887</u>
 Fresh Fruit and Vegetable Grant	 10.582	 57,258
Child and Adult Care Food Program	10.558	<u>32,575</u>
 Total U.S. Department of Agriculture		 <u>4,432,720</u>
U.S. Department of Treasury		
Through Minnesota Department of Education		
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>945,545</u>
U.S. Department of Education		
Through Minnesota Department of Education		
Title I, Part A	84.010	1,855,803
Title II, Part A - Improving Teacher Quality	84.367	417,663
Title III, Part A - Language Enhancement	84.365	197,826
Title IV, Part A - Student Support and Academic Enrichment	84.424	124,856
Title VIII: Education for Homeless Children and Youths	84.196	35,001
Federal Adult Basic Education	84.002	68,925
Carl Perkins Career and Technical Education	84.048	91,925
Indian Elementary and Secondary School Assistance	84.060	14,746
Special Education - Infants and Toddlers	84.181	58,356
Javits Gifted and Talented Students Education	84.206	110,643
 Special Education Cluster		
Special Education	84.027	1,995,897
Handicapped Early Education	84.173	121,523
Total Special Education Cluster		<u>2,117,420</u>
 COVID - Elementary and Secondary Schools Education Relief (ESSER)	84.425D	1,088,995
COVID - ARP Elementary and Secondary Schools Education Relief (ESSER)	84.425U	7,743,263
COVID - ARP Homeless	84.425W	32,968
Total Education Stabilization Funds		<u>8,865,226</u>
 Total U.S. Department of Education		 <u>13,958,390</u>
U.S. Department of Health and Human Services		
Through Minnesota Department of Education		
COVID - Minnesota Covid-19 Testing	93.323	<u>185,957</u>
 Total Federal Expenditures		 <u>\$ 19,522,612</u>

See notes to schedule of expenditures of federal awards.

Independent School District No. 191
Notes to Schedule of Expenditures of Federal Awards

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NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 – INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

NOTE 5 – INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Basic Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ending June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 18, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

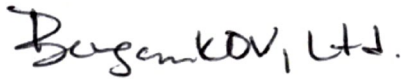
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



St. Cloud, Minnesota
October 18, 2023

**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

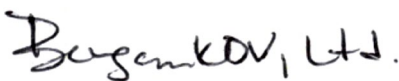
Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 18, 2023, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



St. Cloud, Minnesota
October 18, 2023

**Independent School District No. 191
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

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SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?	No

Identification of Major Programs

Assistance Listing No:	21.027
Name of Federal Program or Cluster:	Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing No:	84.010
Name of Federal Program or Cluster:	Title I, Part A
Assistance Listing No:	84.425
Name of Federal Program or Cluster:	Education Stabilization Funds
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low risk auditee?	Yes

**Independent School District No. 191
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

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SECTION II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs.

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Audit Finding 2022-001

Criteria:

The District should have controls in place to ensure compliance with procurement requirements of the State and Local Fiscal Recovery Fund program. This includes approving all purchases and performing a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.

Corrective action was taken for the fiscal year ended June 30, 2023.

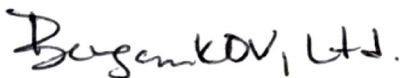
Minnesota Legal Compliance**Independent Auditor's Report**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 191, Burnsville, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, and have issued our report thereon dated October 18, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.



St. Cloud, Minnesota
October 18, 2023

**Agenda III.B.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Imina Oftedahl, Director of Curriculum, Instruction and Assessment, and Isis Buchanan, Director of Educational Equity

Date: October 26, 2023

Re: World's Best Workforce: Achievement & Integration Progress Report

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

2022-2023²¹⁶ World's Best Workforce Achievement & Integration Progress Report

**Imina Oftedahl,
Director of Curriculum,
Instruction and Assessment**

**Isis Buchanan,
Director of Educational Equity**



October 26, 2023

Overview

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- World's Best Workforce (WBWF)
- Achievement and Integration (A&I)
- Goals and Results
- Strategies and Programming



Strategic Goals

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World's Best Workforce

- All children ready for school
- All third-graders read at grade level
- All racial and economic gaps between students closed
- All students ready for career and college
- All students graduate

Achievement & Integration

- Pursue racial and economic integration
- Increase student achievement
- Create equitable educational opportunities
- Reduce academic disparities based on racial, ethnic, and economic backgrounds

WBWF - Ready for Kindergarten

219



Goal: Increase percentage of incoming Kindergartners meeting benchmark on the FASTBridge earlyReading Fall assessment from 46% to 50%

Results: 43% of incoming Kindergartners met Fall benchmark

A&I - Ready for Kindergarten

220

Increase percentage of racially and economically diverse incoming Kindergartners meeting benchmark on Early Reading Composite from fall 2022 to fall 2023

Goal: All Black, Indigenous, People of Color (BIPOC) 35% to 41%

Result: 34%

Goal: Native/Indigenous 20% to 27%

Result: 46% (n=11)

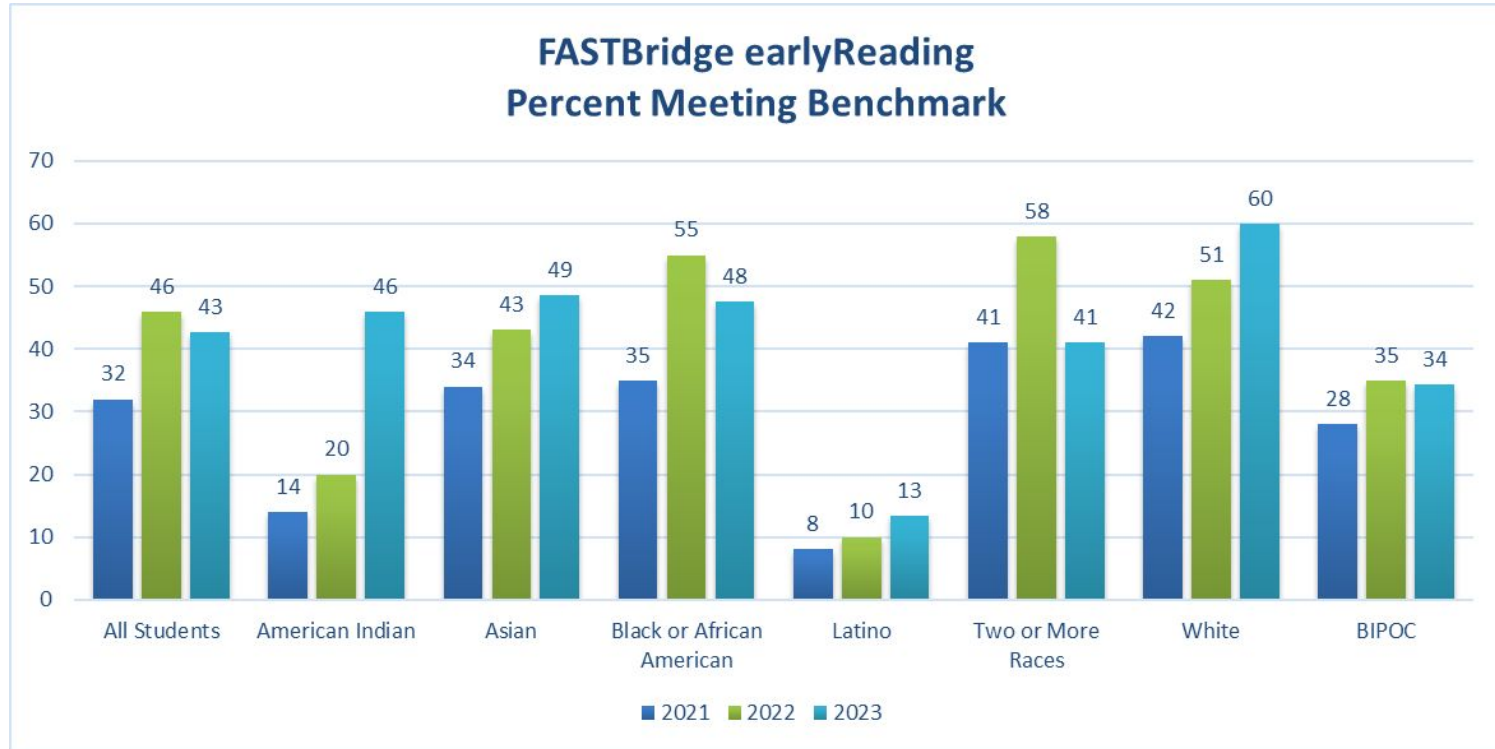
Goal: Latino 10% to 17%

Result: 13%



Early Reading - Incoming Kindergarten

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WBWF - Reading Proficiency in Grade 3

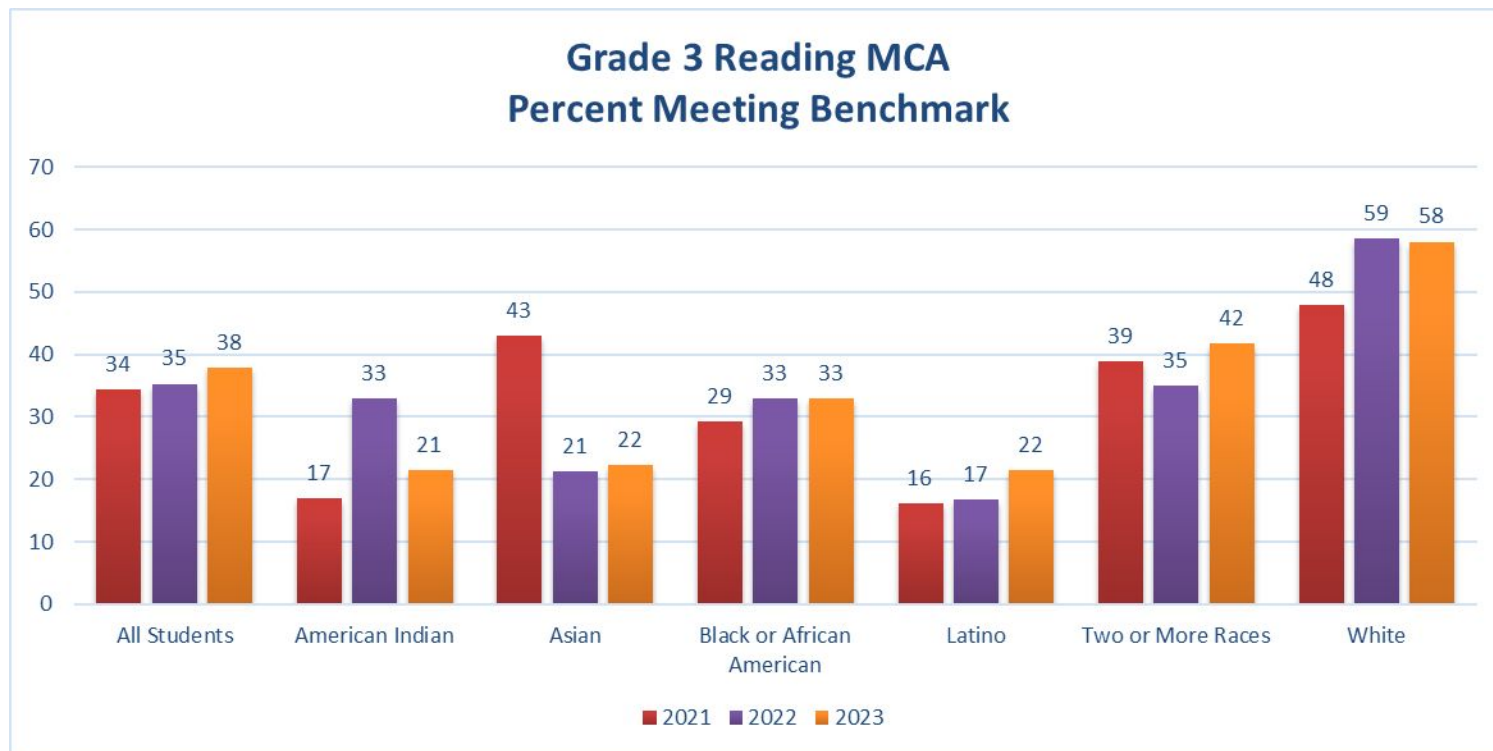
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Reading Minnesota Comprehensive Assessment (MCA) Spring 2023

	2021	2022	2023
ISD 191	34.4% (69% participation)	35.3% (93% participation)	37.8% (96% participation)
Statewide	48.5% (85% participation)	48.1% (98% participation)	47.4% (98% participation)

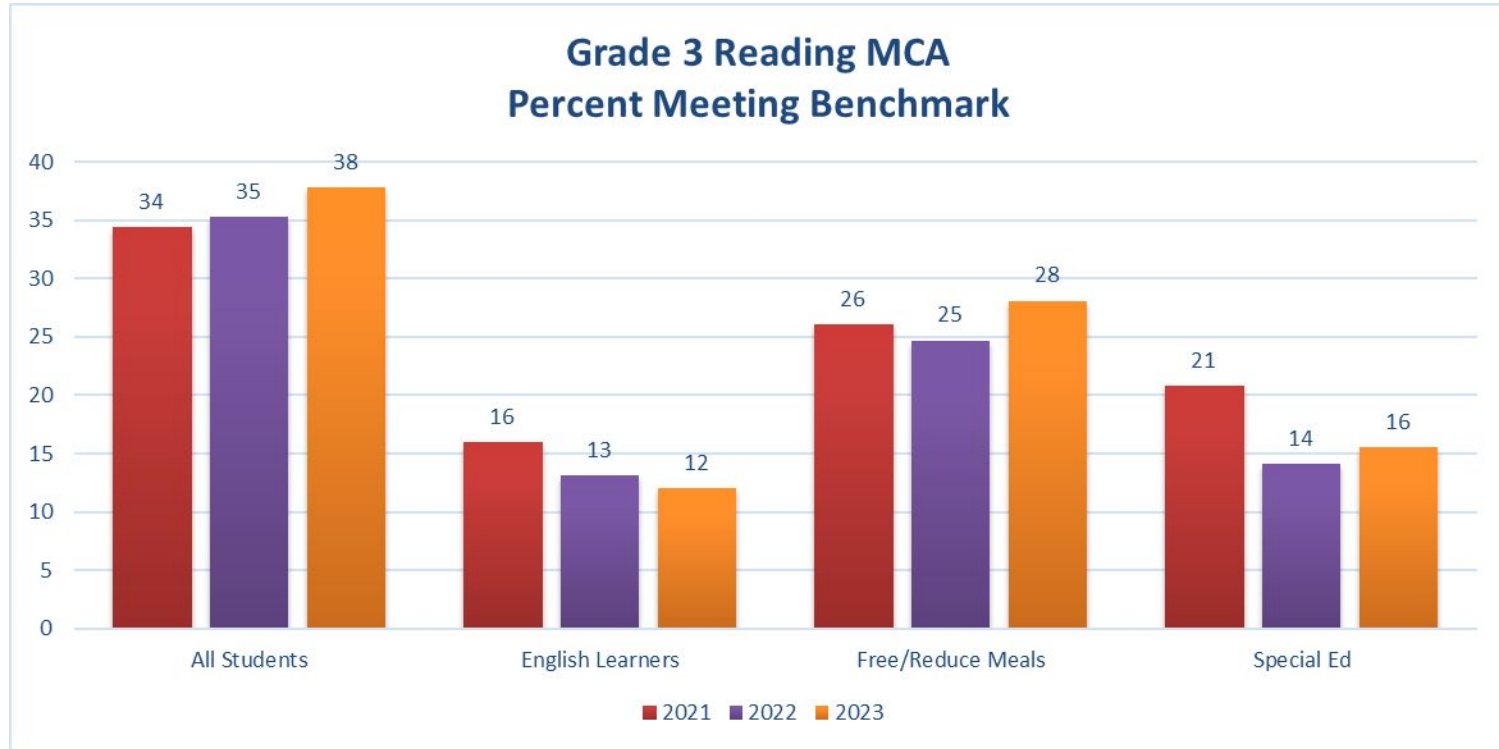
Grade 3 Minnesota Comprehensive Assessment

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Grade 3 Minnesota Comprehensive Assessment

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WBWF - Close Performance Gaps

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Reduce proficiency disparities on spring 2023 reading Minnesota Comprehensive Assessment

Students of color (**Goal:** 18.5%)

Students of Color

	2019	2021	2022	2023
ISD 191	27.3%	26.2%	25.9%	27.7%
Statewide	25.0%	22.0%	22.6%	22.6%

Reduce proficiency disparities on spring 2023 reading Minnesota Comprehensive Assessment

Students eligible for Free/Reduced Meal Program (FRP) (**Goal:** 20.0%)

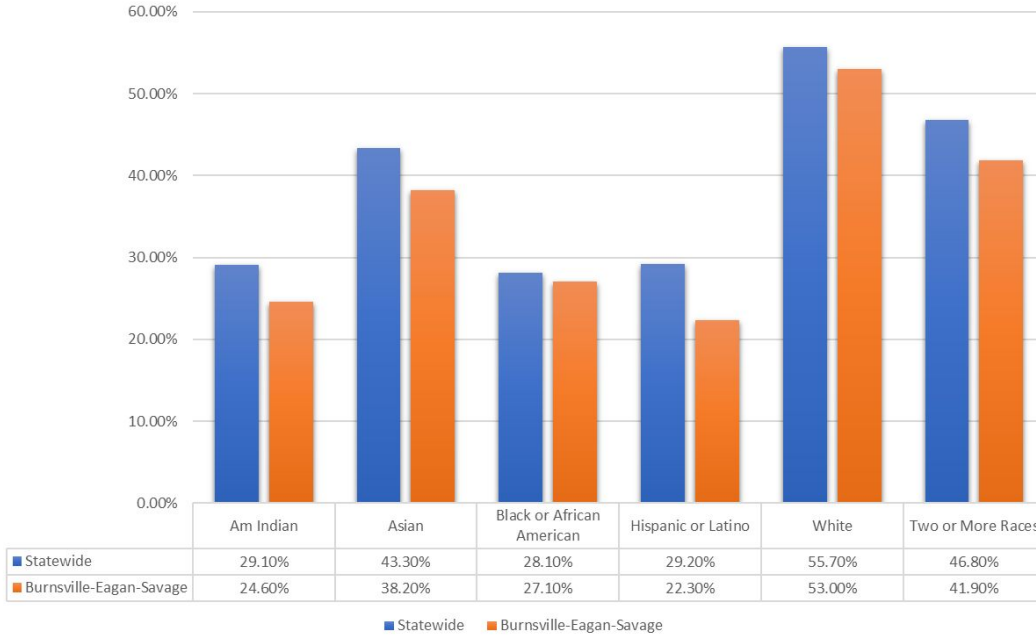
Free/Reduced Meal Program Eligible

	2019	2021	2022	2023
ISD 191	31.4%	39.6%	26.9%	19.1%
Statewide	20.0%	35.2%	29.0%	25.4%

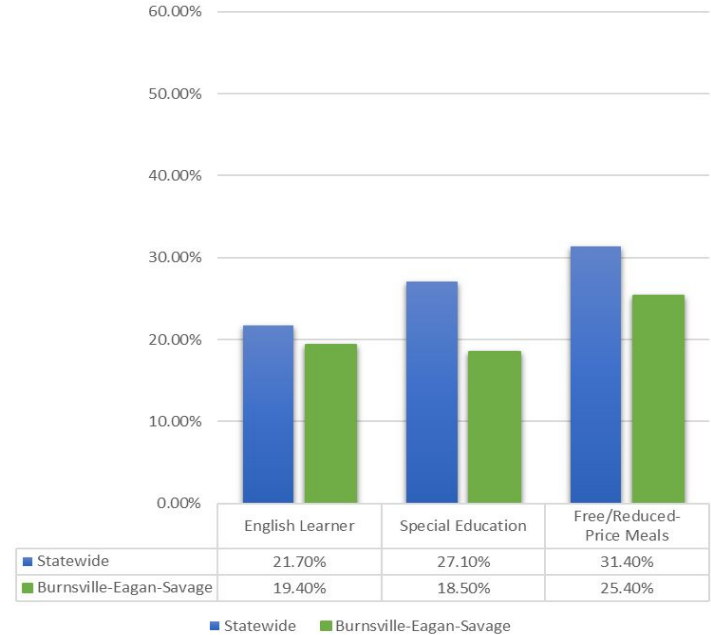
Performance Gaps

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Reading MCA 2023 Grades 3-10
Percent Meeting Benchmark



Reading MCA 2023 Grades 3-10
Percent Meeting Benchmark



WBWF - Career and College Ready

227

Goal: Increase the average ACT composite score for all grade 11 students from 19.9 (2021) to 20.9 (2022)



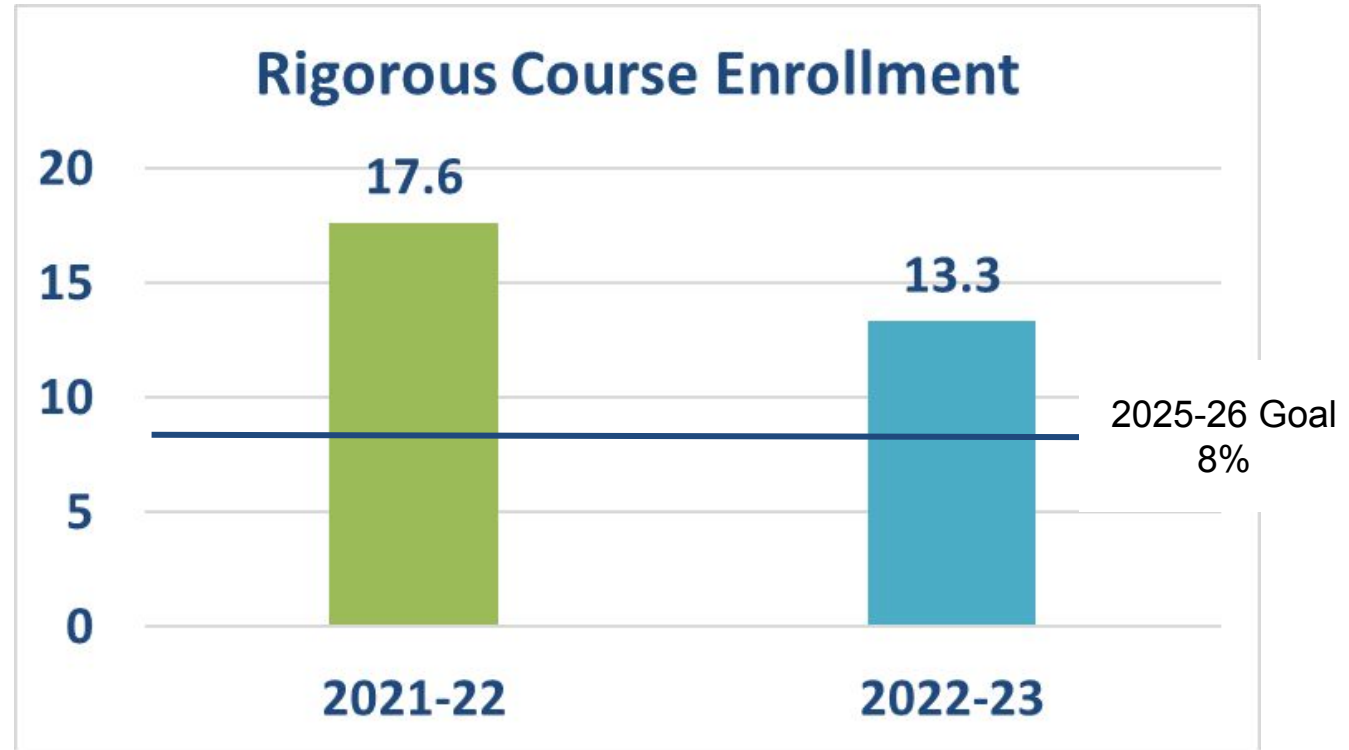
Results: 19.3

Average Composite	2019	2020	2021	2022	2023
District	20.4	20.0	19.9	19.8	19.3
Minnesota	21.4	21.3	21.6	21.0	21.0

Rigorous Coursework

228

Decrease the demographic disproportionality of BIPOC students in rigorous high school courses from 17.6% to 14.0%



WBWF - All Students Graduate

229

Four-Year Graduation Rate
Goal: 90%

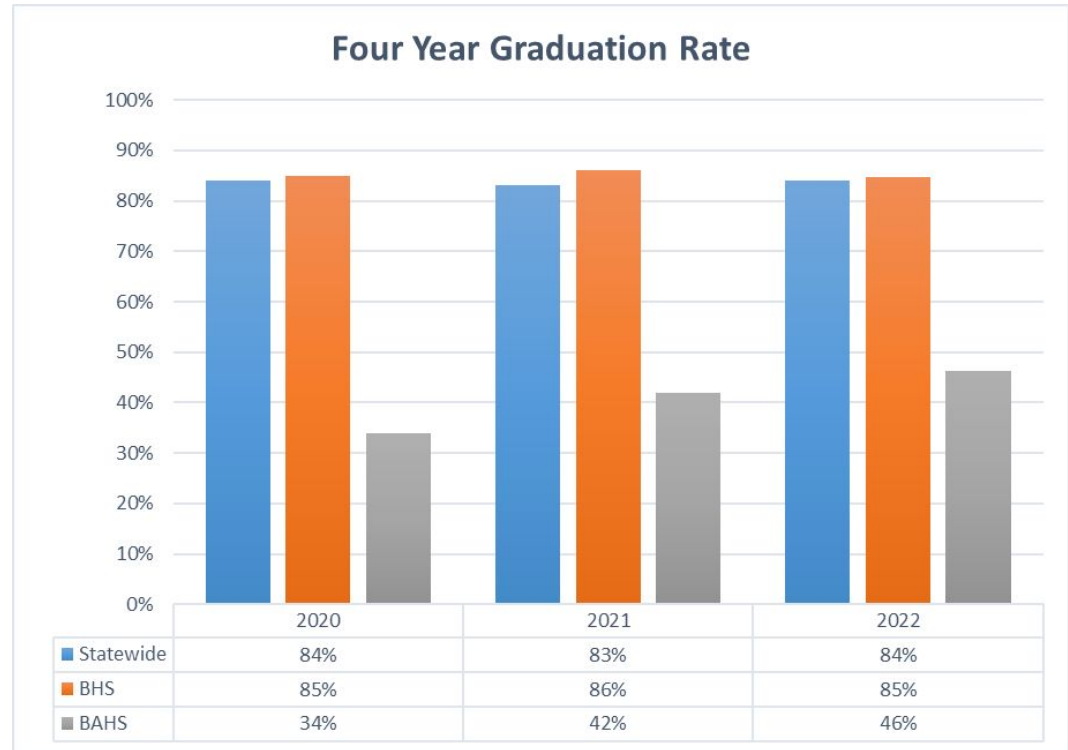
All Students	2019-2020	2020-2021	2021-2022
Burnsville High School	85%	86%	85%
Statewide	84%	83%	84%



Four-Year Graduation Rate

230

	Five-Year Rate	Six-Year Rate
Burnsville Alternative HS	60%	56%
Statewide	87%	88%



A&I - All Students Graduate

231

Four-year graduation rate at Burnsville High School

Black or African American	2020	2021	2022
BHS	82%	91%	88%
State	69%	70%	74%

Goal: 85% (plan target 77%)

Latino	2020	2021	2022
BHS	60%	67%	59%
State	70%	70%	69%

Goal: 72%

Native and Indigenous	2020	2021	2022
BHS	24% <i>n</i> =4	67% <i>n</i> =3	60% <i>n</i> =3
State	58% <i>n</i> =1092	59% <i>n</i> =1162	61% <i>n</i> =1308

Goal: 72%

Strategies and Programming

232

Literacy Update - Jan 25

- K-2 Curriculum Implementation
- Middle School Reading Intervention

Addressing Disparities - Mar 28

- Academic
- Discipline
- Multilingual Program

Career and College Readiness - Apr 25

- Graduation
- Rigorous Course Enrollment

Read Well and Local Literacy Plan - Jun 13

Thank You



**Agenda III.C.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Scott Hume, Board Chair

Date: October 26, 28, 2023

Re: Committee, Board Appointment and School Assignment Reports

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

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

Other Board Assignments

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

School Assignments

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

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
October 12, 2023

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

Call to Order

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

Attendance

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

Pledge of Allegiance

Moved by Alt, seconded by Chester, to approve the agenda. The motion carried unanimously (7, 0).

Agenda

Received a report from Cody Hoang, student board representative.

Reports

Received a report from Dr. Theresa Battle, superintendent.

Received verbal reports from Director Alt and Director Chester.

Director Mursal left the meeting at 6:46 p.m.

Moved by Chester, seconded by Werb, to approve the consent agenda:

Consent Agenda

-Approve the minutes of the September 28, 2023, regular board meeting.

Minutes

-Approve personnel recommendations for Braylon Lane, Jennifer Davis, Julie Landsverk, Sara Ede, Kristin Bodin, Carole Brinkman, Brittany Williams, Constance Larson, Hala Heleu, Heidi Lamont, Intisar Warsame, Kathryn Travaille, Katie Grundstrom, Kimberly Hayman, Nadia Sanchez, Quincy Voris, Semsem Hassan, Tonnelle Sponsler, Amanda Exley, Iyanna King, Brittany Williams, James Dundon, Jami Kenney, Katie Grundstrom, Laurie Thurber,

Personnel

Kayla Escobedo, Sarah Tollefson, Timothy Duggan, and Trent Coyne.

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

-Receive a report about the Listening Session on September 28, 2023.

-Approve scheduling a Board Retreat on November 29, 2023, at 5:00 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337, for the MSBA School Board Self Evaluation and board development.

Donations
Listening Session

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

Board Retreat6

-Approve, on a second reading basis, changes to Policies 507: *Corporal Punishment*, and 514: *Bullying Prohibition Policy*.

Policies

The motion carried unanimously (6 0).

Moved by Werb, seconded by Miller, to approve, on a first reading basis, new Policies 621: *Literacy and the READ Act* and 624: *Online Instruction*.

The motion carried unanimously (6, 0).

Moved by Conner, seconded by Chester, to approve, on a first reading basis, changes to Policies 425: *Professional Development*, 601: *School District Curriculum and Instruction Goals*, 603: *Curriculum Development*, 604: *Instructional Curriculum*, 616: *School District System Accountability*, and 620: *Credit for Learning*.

The motion carried unanimous (6, 0).

Director Mursal returned to the meeting at 6:51 p.m.

Moved by Conner, seconded by Werb, to approve, on a first reading basis, changes to Policies 299: *Student Representative to the School Board*, 504: *Student Appearance*, 418: *Drug-Free Workplace/Drug-Free School*, 506: *Student Discipline*, 515: *Protection and Privacy of Pupil Records*, and 602: *Organization of School Calendar and School Day*.

The motion carried unanimous (7, 0).

Moved by Miller, seconded by Conner, that the Board of Education approves sending a letter to Governor Walz and other state officials and agencies to express support to continue helping law enforcement organizations gain the clarity they've said they need in order to return School Resource Officers to schools. Moved by Alt, seconded by Miller, to amend the letter to read "agreement with the City of Burnsville in partnership with the Burnsville Police Department." The motion to amend the letter carried unanimously (7, 0). The main motion carried unanimous after discussion (7, 0).

Moved by Chester, seconded by Mursal, that the Board of Education approves the Superintendent Evaluation Tool. The motion carried unanimous (7, 0)

Moved by Mursal, seconded by Alt, to adjourn at 7:05 p.m. to a work session to discuss the Capital Project Levy for Technology and receive an update regarding Temporary Amendment to Memorandum of Understanding for School Resource Officers followed by a closed session, as permitted by Minnesota Statutes Section 13D.05, subdivision 3(d) of the Open Meeting Law to discuss security procedures and emergency response to possible crisis situations during Board meetings. The motion carried unanimous (7, 0)

The work session started at 7:10 p.m. and ended at 7:58 p.m.

Policies

Letter to Officials

Superintendent
Evaluation Tool

Adjourn to a Work
Session

October 26, 2023

Lesley Chester, Clerk

Date Approved

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 October 12, 2023

The meeting of the Board of Education was called to order by Chair Hume at 8:04 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Moved by Alt, seconded by Miller, to close the meeting at 8:04 p.m. under Minnesota Statutes Section 13D.05, subdivision 3(d) of the Open Meeting Law to discuss security procedures and emergency response to possible crisis situations during Board meetings. The motion carried unanimously (7, 0).

Close Session

Directors Alt, Chester, Conner, Miller, Mursal, Werb, and Chair Hume were present. Others in attendance were Dr. Theresa Battle, superintendent, Dr. Chris Bellmont, assistant superintendent, Jason Sellars, director of community education, and Sergeant Jeremiah Mahler, Burnsville Police Department are presenting.

Attendance

Moved by Chester, seconded by Miller, to reconvene the Board meeting at 9:07 p.m. following the closed session under Section 13D.05, subdivision 3(d) of the Open Meeting Law. A Board member seconds, and the motion is declared open. The motion carried unanimously (7, 0).

Reconvene

Moved by Chair Hume, seconded by Alt, to adjourn the meeting at 9:08 p.m. The motion carried unanimously (7, 0).

Adjourn

October 26, 2023

Lesley Chester, clerk

Date approved

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

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

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: October 26, 2023

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Haley Jagow		Burnsville High School	Psychologist	10/25/2023	1.0 FTE
Certified	Leave of Absence	Kayla Zwicke		Rahn Elementary School	Teacher	12/02/2023-06/07/2024	1.0 FTE
Classified	Appointment	Antonia Waters	*	Gideon Pond Elementary	Peer Support	Year Round	Stipend
Classified	Appointment	Christina Bussler		Harriet Bishop Elementary	Educational Assistant	10/23/2023	2 hours/day
Classified	Appointment	Fiona Chow		Burnsville High School	Alpine Ski- Assistant Coach	Winter Stipend	Stipend
Classified	Appointment	Joanne Himrich	*	Community Education	Coordinator II	10/09/2023	4.5 hours/day
Classified	Appointment	Juan Reyes	*	Burnsville High School	Yearbook Assistant	Year Round	Stipend
Classified	Appointment	Lori Maidment	*	Burnsville High School	Yearbook Advisor	Year Round	Stipend
Classified	Appointment	Molly Connors	*	Burnsville High School	Girls Soccer- Assistant Coach	Fall Stipend	Stipend
Classified	Appointment	Moriah Combs		Community Education	Supervisor	10/17/2023	8 hours/day
Classified	Appointment	Shonita Harper		Harriet Bishop Elementary	Computer Club	Year Round	Stipend
Classified	Appointment	Tawny Schewe		Harriet Bishop Elementary	Educational Assistant	10/23/2023	6 hours/day
Classified	Appointment	Trey Blanchard		Burnsville High School	Dean	10/11/2023	8 hours/day
Classified	Change of Assignment	Reginne Bernal	*	Sky Oaks Elementary School	Food Service Associate	10/23/2023	5.75 hours/day
Classified	Leave of Absence	Trey Blanchard		Burnsville High School	Educational Assistant	10/11/2023-06/07/2024	7 hours/day
Classified	Resignation	Amanda Exley		WM. Byrne Elementary School	Nurse	10/27/2023	.9 FTE



**Agenda IV.A.3.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Tyler Dehne, Director of Finance

Date: October 12, 2023

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

RESOLUTION TO ACCEPT DONATIONS

WHEREAS,

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

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

Moved by: _____

Seconded by: _____

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on October 26, 2023.

Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
10/5/2023	Robert Weber, Webworx	Community Education	Brainpower in a Backpack	\$100
10/10/2023	Sheryl and Michael Burkhardt	Community education	Brainpower in a Backpack	\$250
10/5/2023	Robert Weber, Webworx	Community Education	Brainpower in a Backpack	\$100

Total monetary donation received: \$450.00



**Agenda IV.A.4
October 26, 2023**

To: Dr. Theresa Battle, superintendent and Board of Education
From: Tyler Dehne, Director of Finance
Date: October 17, 2023
Re: August Payroll, Claims and Receipts

Recommendation: That the Board approves August payroll checks in the net amount of \$4,171,628.05. August claims to date, wire transfers and adjustments totaling \$11,332,866.31. Also, that the Board accepts August receipts of \$15,228,738.33 and investments for the General Fund and OPEB of \$80,552,213 as of August 31, 2023.

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

TD/mw/jb

INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
August 2023

Cash Receipts

Receipts	\$15,228,738.33
Miscellaneous Adjustments	

TOTAL AUGUST CASH RECEIVED

\$15,228,738.33

CASH DISBURSEMENTS

August Payroll	\$4,171,628.05

A/P		
August Claims	Checks 489243-489513	\$3,403,972.32
	Virtual Card 6000001261-6000001309	\$334,279.71
	ACH-Emp/Vend 9000004598-9000004657	\$448,589.52

August A/P Wires+P-card	\$7,139,960.91
August Bank Fees	<u>\$6,063.85</u>

TOTAL AUGUST CASH DISBURSED

\$15,504,494.36

TOTAL TO BE APPROVED

\$15,504,494.36

	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>8/31/2023</u>
GENERAL FUND	\$15,801,051.23	\$53,037,017.41	\$68,838,068.64
OPEB	\$2,572,359.31	\$3,434,796.72	\$6,007,156.03
OPEB EQUITY INV	\$21,348.50	\$5,685,640.30	\$5,706,988.80
	<u>\$18,394,759.04</u>	<u></u>	<u>\$80,552,213.47</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.

Burnsville ISD 191 (31134-101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		08/31/2023			IS Balance	\$15,801,051.23	\$15,801,051.23	\$15,801,051.23	244
LTD		08/31/2023			LTD Balance		\$10,380,519.60	\$10,380,519.60	
SDA	SDA-1285862-1	08/31/2023			Savings Deposit Account - MNTrust Term Series-Flex (PenFed LOC)	\$4,216,668.70	\$4,216,668.70	\$4,216,668.70	
SDA	SDA-1287414-1	08/31/2023		19581	Savings Deposit Account - BELL BANK	\$21,004,912.56	\$21,004,912.56	\$21,004,912.56	
SDA	SDA-1348596-1	08/31/2023			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	\$1,525,567.75	\$1,525,567.75	\$1,525,567.75	
TS	TS-295784-1	04/19/2023	10/18/2023		MN TRUST TERM SERIES	\$1,000,000.00	\$1,025,130.97	\$1,000,000.00	5.040
SEC	SEC-53305-1	06/08/2022	12/08/2023	33124	GOLDMAN SACHS BANK USA	\$246,649.66	\$246,000.00	\$246,000.00	2.320
CD	CD-1346204-1	01/25/2023	01/25/2024	31840	Financial Federal Bank	\$238,450.00	\$249,895.60	\$238,450.00	4.800
CD	CD-1346208-1	01/25/2023	01/25/2024	57512	Western Alliance Bank	\$238,650.00	\$249,849.84	\$238,650.00	4.693
CD	CD-1346209-1	01/25/2023	01/25/2024	4147	Bank 7	\$238,800.00	\$249,882.71	\$238,800.00	4.641
CD	CD-1346210-1	01/25/2023	01/25/2024	57993	ServisFirst Bank	\$238,500.00	\$249,848.25	\$238,500.00	4.758
SEC	SEC-58549-1	01/30/2023	01/30/2024	68574	GE CREDIT UNION	\$247,354.20	\$247,000.00	\$247,000.00	4.803
CD	CD-1346972-1	03/16/2023	03/14/2024	3212	ANECA FCU	\$237,600.00	\$249,738.82	\$237,600.00	5.137
CD	CD-1346974-1	03/16/2023	03/14/2024	58816	Royal Business Bank	\$237,600.00	\$249,772.42	\$237,600.00	5.137
CD	CD-1346977-1	03/16/2023	03/14/2024	33539	Preferred Bank	\$237,500.00	\$249,870.79	\$237,500.00	5.223
TS	TS-295772-1	04/19/2023	04/18/2024		MN TRUST TERM SERIES	\$1,500,000.00	\$1,572,900.00	\$1,500,000.00	4.860
CD	CD-295121-1	10/28/2022	04/25/2024	227	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$1,750,000.00	\$1,865,935.60	\$1,750,000.00	4.449
SEC	SEC-57091-1	11/04/2022	05/06/2024	34444	CUSTOMERS BANK	\$244,632.85	\$244,000.00	\$244,000.00	4.520
CD	CD-293933-1	06/01/2022	06/03/2024	33686	BANK HAPOALIM	\$236,700.00	\$249,288.42	\$236,700.00	2.648
SEC	SEC-53308-1	06/09/2022	06/10/2024	57803	ALLY BANK	\$246,429.86	\$246,000.00	\$246,000.00	2.610
SEC	SEC-53310-1	06/08/2022	06/10/2024	27471	AMERICAN EXPR NATL BK	\$246,702.22	\$246,000.00	\$246,000.00	2.603
CD	CD-1346205-1	01/25/2023	07/23/2024	24045	Pacific Western Bank	\$233,700.00	\$249,885.56	\$233,700.00	4.610
CD	CD-1346207-1	01/25/2023	07/23/2024	61797	ELGA CREDIT UNION	\$234,000.00	\$249,886.54	\$234,000.00	4.520
CD	CD-1352466-1	08/17/2023	08/16/2024	2270	Zions Bancorporation, N.A.	\$237,000.00	\$249,774.30	\$237,000.00	5.390
CD	CD-1352467-1	08/17/2023	08/16/2024	63373	NORTH BAY	\$237,000.00	\$249,755.22	\$237,000.00	5.382
TS	TS-294471-1	08/18/2022	08/19/2024		MN TRUST TERM SERIES	\$2,000,000.00	\$2,124,339.73	\$2,000,000.00	3.100
CD	CD-1346971-1	03/16/2023	09/10/2024	5214	The First National Bank of Moose Lake	\$233,100.00	\$249,668.17	\$233,100.00	4.741
CD	CD-1352463-1	08/17/2023	01/27/2025	10344	Schertz Bank & Trust	\$232,550.00	\$249,874.66	\$232,550.00	5.140
CD	CD-1352464-1	08/17/2023	01/27/2025	60269	GREENSTATE CREDIT UNION	\$231,600.00	\$249,892.47	\$231,600.00	5.450
CD	CD-1352465-1	08/17/2023	01/27/2025	5496	Cornerstone Bank	\$231,850.00	\$249,667.88	\$231,850.00	5.268
CD	CD-1352470-1	08/17/2023	01/27/2025	68187	Baxter Credit Union	\$232,300.00	\$249,861.90	\$232,300.00	5.187
TS	TS-296280-1	08/23/2023	01/27/2025		MN TRUST TERM SERIES	\$1,500,000.00	\$1,610,259.87	\$1,500,000.00	5.130
SEC	SEC-58541-1	02/02/2023	02/03/2025	3511	WELLS FARGO BANK NA	\$248,691.31	\$248,000.00	\$248,000.00	4.355
SEC	SEC-61293-1	08/30/2023	02/28/2025	65722	FREEDOM NORTHWEST CU	\$248,519.78	\$248,000.00	\$248,000.00	5.354
CD	CD-1346973-1	03/16/2023	03/14/2025	4256	First National Bank	\$227,550.00	\$249,866.48	\$227,550.00	4.819
CD	CD-1346975-1	03/16/2023	03/14/2025	14028	First Guaranty Bank	\$227,800.00	\$249,638.84	\$227,800.00	4.800
CD	CD-1346976-1	03/16/2023	03/14/2025	58741	Fieldpoint Private Bank & Trust	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1346978-1	03/16/2023	03/14/2025	4185	First Priority Bank	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1352469-1	08/17/2023	08/18/2025	61093	VIBRANT CREDIT UNION	\$225,550.00	\$249,642.18	\$225,550.00	5.216
SEC	SEC-61291-1	08/25/2023	08/25/2025	66538	CONNEXUS CREDIT UNION	\$248,679.47	\$248,000.00	\$248,000.00	5.206

SEC	SEC-61294-1	08/28/2023	08/28/2025	60784	CALIFORNIA CREDIT UNION	\$243,653.17	\$243,000.00	\$243,000.00	5.257
Sub Totals →						\$57,662,412.76	\$68,838,068.64	\$68,037,619.84	
Totals →						\$57,662,412.76	\$68,838,068.64	\$68,037,619.84	245

Total Portfolio Report CAR

Report as of 8/31/2023

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

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

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		08/31/2023			IS Balance	\$2,572,359.31	\$2,572,359.31	\$2,572,359.31	
SEC	SEC-48062-1	03/23/2021	09/01/2023		ROCK CO-TXBL-REF	\$998,050.00	\$1,000,000.00	\$998,050.00	0.130
SEC	SEC-48054-1	02/26/2021	10/01/2023		HAWAII-EY-REF	\$247,033.60	\$220,000.00	\$220,000.00	0.100
SEC	SEC-48044-1	02/24/2021	12/01/2023		DEWITT ETC CO CCD #54	\$616,968.90	\$590,000.00	\$590,000.00	0.190
SEC	SEC-49708-1	11/22/2021	11/15/2024		US TREASURY N/B	\$923,084.96	\$925,000.00	\$923,084.96	0.673
CD	CD-279751-1	01/21/2020	01/21/2025	14445	FARMERS AND MERCHANTS UNION BANK	\$228,200.00	\$248,078.24	\$228,200.00	1.740
CD	CD-1345485-1	12/27/2022	11/17/2025	29657	Great Midwest Bank, S.S.B.	\$222,800.00	\$249,847.31	\$222,800.00	4.196
CD	CD-1345555-1	12/28/2022	11/28/2025	33306	CIBC Bank USA	\$180,000.00	\$201,871.17	\$180,000.00	4.160
Sub Totals →						\$5,988,496.77	\$6,007,156.03	\$5,934,494.27	

Totals →						\$5,988,496.77	\$6,007,156.03	\$5,934,494.27	

Time and Dollar Weighted Average Portfolio Yield: 2.15%

Weighted Average Portfolio Maturity: 278.88 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SEC	45.04	\$2,681,867.96	Securities
CD	11.75	\$699,796.72	Certificate of Deposit
IS	43.20	\$2,572,359.31	IS Account

Index

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

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

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

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

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



Burnsville ISD 191 OPEB Investment Review

August 1 - August 31, 2023

CLIENT

Burnsville ISD 191 OPEB

INCEPTION DATE

11/01/2014

RELATIONSHIP TEAM

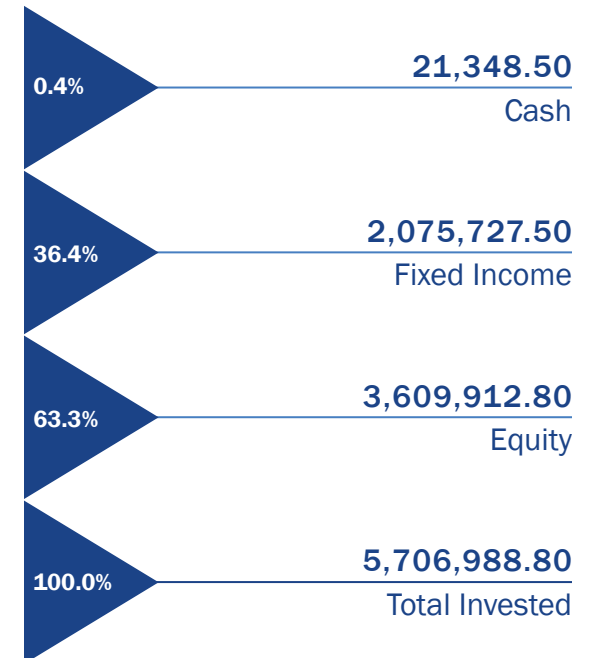
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 SPumper@pmanetwork.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	5,794,205.16
Contributions	0.00
Withdrawals	0.00
Net Investment Income	3,255.94
Unrealized Gain/Loss	(90,472.30)
Realized Gain/Loss	0.00
Ending Market Value	5,706,988.80

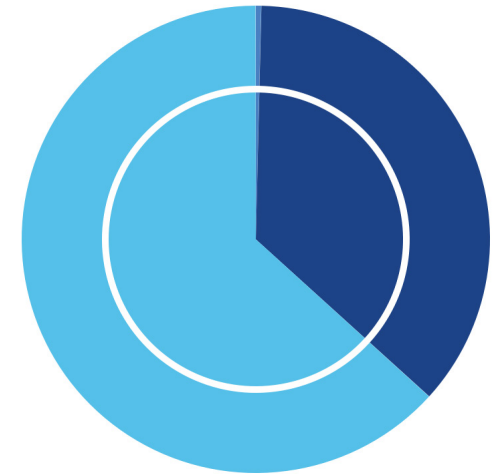
Compliance	Status
As of 08/31/2023	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	21,348.50	0.37%	3,255.94	18.00%
Fixed Income				
TOTAL Credit	2,075,727.50	36.37%	(19,383.10)	(0.93%)
Funds - Corporate	2,075,727.50	36.37%	(19,383.10)	(0.93%)
TOTAL Fixed Income	2,075,727.50	36.37%	(19,383.10)	(0.93%)
Equity				
TOTAL Domestic Equity	3,609,912.80	63.25%	(71,089.20)	(1.93%)
Funds - Large Cap	3,609,912.80	63.25%	(71,089.20)	(1.93%)
TOTAL Equity	3,609,912.80	63.25%	(71,089.20)	(1.93%)
TOTAL Invested	5,706,988.80	100.00%	(87,216.36)	(1.51%)

CURRENT PERIOD ALLOCATION



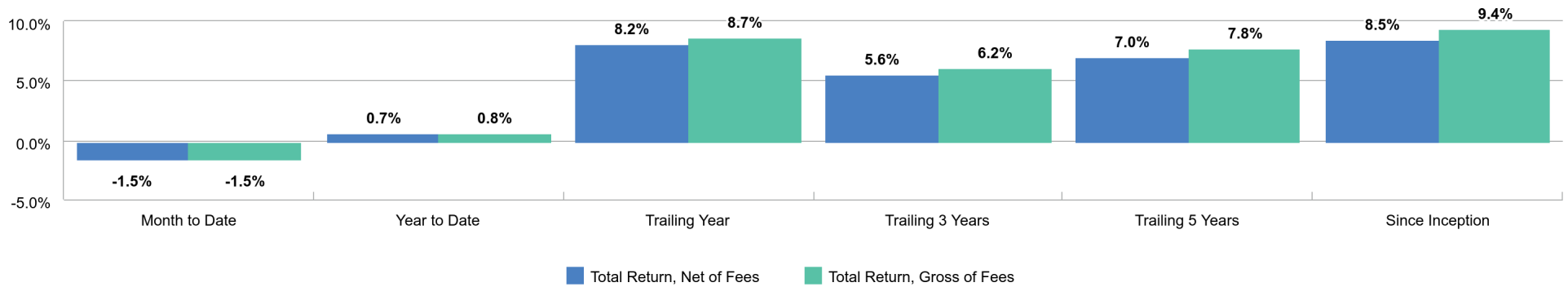
Asset Class

- Cash - 0.4%
- Fixed Income - 36.4%
- Equity - 63.3%

Sector

- Cash - 0.4%
- Credit - 36.4%
- Domestic Equity - 63.3%

HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	(1.46%)	0.71%	8.20%	5.61%	7.05%	8.52%
Total Return, Gross of Fees	(1.46%)	0.76%	8.69%	6.17%	7.78%	9.36%

Since Inception Date: November 01, 2014

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

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	21,348.50	0.40%	0.43%	0.00%
Fixed Income	2,075,727.50	36.50%	(0.66%)	(0.24%)
Equity	3,609,912.80	63.10%	(1.93%)	(1.23%)
Portfolio Total	5,706,988.80	100.00%	(1.46%)	(1.46%)

Transaction and Interest Summary

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August 1 - August 31, 2023

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
08/15/2023	08/15/2023	(2,414.25)	US DOLLAR	USD	CCYUSD	—	(2,414.25)	0.00
—	—	(2,414.25)	Total Management Fee	—	—	—	(2,414.25)	0.00
<i>Money Market Fund Interest</i>								
08/31/2023	08/31/2023	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	96.54	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	96.54	—
Funds - Corporate								
<i>Equity Dividend</i>								
08/01/2023	08/04/2023	0.00	VANGUARD TOT BD ETF	BND	921937835	—	5,573.65	—
—	—	0.00	Total Equity Dividend	—	—	—	5,573.65	—

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
Cash														
FGTXX	38141W273	21,251.96	GOLDMAN:FS GOVT INST	AAA	5.21%	08/31/2023	08/31/2023	21,251.96	1.0000	21,251.96	175.52	—	5.23%	5.23%
USD	CCYUSD	96.54	Receivable	AAA	0.00%	08/31/2023	08/31/2023	96.54	1.0000	96.54	0.00	—	0.00%	0.00%
—	—	21,348.50	—	AAA	5.19%	—	—	21,348.50	—	21,348.50	175.52	—	5.21%	5.21%
Fixed Income														
Credit														
Funds - Corporate														
BND	921937835	28,930.00	VANGUARD TOT BD ETF	—	—	—	—	2,405,283.88	71.7500	2,075,727.50	10,907.53	2.90%	—	—
—	—	28,930.00	—	NA	—	—	—	2,405,283.88	—	2,075,727.50	10,907.53	2.90%	—	—
Equity														
Domestic Equity														
Funds - Large Cap														
VTI	922908769	16,120.00	VANGUARD TSM IDX ETF	—	—	—	—	2,134,800.91	223.9400	3,609,912.80	0.00	1.49%	—	—
—	—	16,120.00	—	—	—	—	—	2,134,800.91	—	3,609,912.80	0.00	1.49%	—	—
Total Invested		66,398.50	—	AAA	5.19%	—	—	4,561,433.30	—	5,706,988.80	11,083.05	2.00%	5.21%	5.21%

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This report is intended to detail investment advisory activity through your PMA advisory separately managed account (hereinafter "Account"). The information in this report is confidential and is intended for existing client use only. All transactions are reflected as of trade date. Information derived from sources other than PMA (including market value and market analytics), is believed to be accurate, but is not independently verified nor guaranteed to be accurate or complete. Accounting settings on PMA's accounting and reporting platform, provided by Clearwater Analytics, may not reflect your internal accounting methodology.

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

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Account Control

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

Affiliated Entities

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Review of Report

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



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For more information visit www.pmanetwork.com

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AP Check Register

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AP Run: 20230803 EACH FY23 — Post Date: 2023-08-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/03/2023	9000004598	ACH	Podratz, Anne Marie	007339	1 AP5800	136.43
08/03/2023	9000004599	ACH	Shaw, David W	020308	1 AP5800	1,062.50
08/03/2023	9000004600	ACH	Tofte, Alissa G	014242	1 AP5800	162.00
Total:						\$1,360.93

20230803 EACH FY23 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	1,360.93
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$1,360.93

AP Check Register

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AP Run: 20230804 EACH — Post Date: 2023-08-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/04/2023	9000004601	ACH	Hubbard, Gabriel T	020507	1 AP5800	200.00
08/04/2023	9000004602	ACH	O'Laughlin, John M	020956	1 AP5800	180.52
08/04/2023	9000004603	ACH	O'Meara, Cassi M	020644	1 AP5800	62.55
08/04/2023	9000004604	ACH	Tarnofsky, John J	020438	1 AP5800	19.45
08/04/2023	9000004605	ACH	Voigt, Pamela M	017183	1 AP5800	23.32
Total:						\$485.84

20230804 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	5	485.84
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	5	\$485.84

AP Check Register

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AP Run: 20230811 VACH — Post Date: 2023-08-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/11/2023	9000004606	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,035.00
08/11/2023	9000004607	ACH	CDW Government Inc	920289-1	1 AP5800	250,023.38
08/11/2023	9000004608	ACH	Teachers On Call	929847	1 AP5800	7,067.53
Total:						\$258,125.91

20230811 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	258,125.91
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$258,125.91

AP Check Register

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AP Run: 20230816 EACH — Post Date: 2023-08-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/16/2023	9000004609	ACH	Bauer, Andrea C	020084	1 AP5800	166.69
08/16/2023	9000004610	ACH	Bellmont, Chris	014183	1 AP5800	30.00
08/16/2023	9000004611	ACH	Blaylark, Eddie D	019621	1 AP5800	2,500.00
08/16/2023	9000004612	ACH	Cloutier, Dana	016633	1 AP5800	95.37
08/16/2023	9000004613	ACH	Erbes, Sarah L	017283	1 AP5800	91.31
08/16/2023	9000004614	ACH	Erickson, Kayla M	020006	1 AP5800	138.34
08/16/2023	9000004615	ACH	Erickson, Shelly L	017904	1 AP5800	450.64
08/16/2023	9000004616	ACH	Funston, Kathy L	017175	1 AP5800	100.82
08/16/2023	9000004617	ACH	Hubbard, Mark R	013921	1 AP5800	118.64
08/16/2023	9000004618	ACH	Jordan, Allison A	016428	1 AP5800	1,000.00
08/16/2023	9000004619	ACH	Kibler, Jeanne	014479	1 AP5800	99.17
08/16/2023	9000004620	ACH	Klein, Brendan D	020148	1 AP5800	66.29
08/16/2023	9000004621	ACH	Lake, David	017436	1 AP5800	208.95
08/16/2023	9000004622	ACH	Niemiec, Alicia	013692	1 AP5800	178.82
08/16/2023	9000004623	ACH	Nordeen, Denise M	020415	1 AP5800	85.15
08/16/2023	9000004624	ACH	O Malley, Finn T	021026	1 AP5800	37.73
08/16/2023	9000004625	ACH	Robran, Kimberly J	020836	1 AP5800	18.27
08/16/2023	9000004626	ACH	Ronn, Kelly J	014914	1 AP5800	73.36
08/16/2023	9000004627	ACH	Sellars, Jason A	019217	1 AP5800	39.85
08/16/2023	9000004628	ACH	Thurber, Laurie	014811	1 AP5800	30.00

AP Check Register

AP Run: 20230816 EACH — Post Date: 2023-08-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/16/2023	9000004629	ACH	Zyskowski, Karly M	021041	1 AP5800	22.14
Total:						\$5,551.54

20230816 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	21	5,551.54
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	21	\$5,551.54

AP Check Register

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AP Run: 20230823 VACH — Post Date: 2023-08-23 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/23/2023	9000004630	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,035.00
08/23/2023	9000004631	ACH	CDW Government Inc	920289-1	1 AP5800	127,000.20
08/23/2023	9000004632	ACH	Illuminate Education Inc	930283	1 AP5800	43,012.50
08/23/2023	9000004633	ACH	Teachers On Call	929847	1 AP5800	4,490.20
Total:						\$175,537.90

20230823 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	4	175,537.90
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	4	\$175,537.90

AP Check Register

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AP Run: 20230829 EACH — Post Date: 2023-08-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/29/2023	9000004634	ACH	Battle, Theresa F	019927	1 AP5800	500.00
08/29/2023	9000004635	ACH	Bellmont, Chris	014183	1 AP5800	200.00
08/29/2023	9000004636	ACH	Bien, Bernadette L	009363	1 AP5800	41.55
08/29/2023	9000004637	ACH	Bohr, Jennifer L	009302	1 AP5800	137.20
08/29/2023	9000004638	ACH	Christy, Danielle H	014966	1 AP5800	144.04
08/29/2023	9000004639	ACH	Coleman, Colleen M	013413	1 AP5800	1,765.54
08/29/2023	9000004640	ACH	Dale, Maricela	018971	1 AP5800	50.00
08/29/2023	9000004641	ACH	Dehne, Tyler	020322	1 AP5800	200.00
08/29/2023	9000004642	ACH	Elfering, Jean	011911	1 AP5800	100.00
08/29/2023	9000004643	ACH	Gorton, Rachel	016735	1 AP5800	200.00
08/29/2023	9000004644	ACH	Hanson, Virginia A	020046	1 AP5800	50.00
08/29/2023	9000004645	ACH	Helke, David M	014077	1 AP5800	138.70
08/29/2023	9000004646	ACH	Henderson, Michelle A	018025	1 AP5800	117.04
08/29/2023	9000004647	ACH	Hubbard, Gabriel T	020507	1 AP5800	2,700.00
08/29/2023	9000004648	ACH	Jensen, Jennifer	014596	1 AP5800	100.00
08/29/2023	9000004649	ACH	Johnson, Glenn A.	003670	1 AP5800	125.00
08/29/2023	9000004650	ACH	Lowe, Brandon L	020482	1 AP5800	135.04
08/29/2023	9000004651	ACH	Ness, Karen M	016501	1 AP5800	51.09
08/29/2023	9000004652	ACH	Oliver, Kerry M	020861	1 AP5800	38.12
08/29/2023	9000004653	ACH	Pearson, Genevieve L	019994	1 AP5800	136.04

AP Check Register

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AP Run: 20230829 EACH — Post Date: 2023-08-29 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/29/2023	9000004654	ACH	Sandoval, Jesus Jaime	020985	1 AP5800	123.04
08/29/2023	9000004655	ACH	Sovine, Stacey	017487	1 AP5800	200.00
08/29/2023	9000004656	ACH	Tinklenberg, Aaron D	017462	1 AP5800	200.00
08/29/2023	9000004657	ACH	Torres-Busch, Michaeline E	020156	1 AP5800	75.00
Total:						\$7,527.40

20230829 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	24	7,527.40
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	24	\$7,527.40

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

Fund	Total
01 - General	444,957.84
02 - Food Service	283.59
04 - Community Service	5,144.31
22 - Internal Service - Health Insurance	538.55
	\$450,924.29

AP Check Register

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AP Run: 20230803 AP FY23 — Post Date: 2023-08-03 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/03/2023	489243	Check	Advanced Commercial Kitchens	930100	2 AP8845	558.51
08/03/2023	489244	Check	Bimbo Bakeries USA	902333-1	2 AP8845	1,134.21
08/03/2023	489245	Check	Brown's Ice Cream Co	904655	2 AP8845	472.36
08/03/2023	489246	Check	Dazzling Dave Yo-Yo Extraordinaire	931026	2 AP8845	6,120.00
08/03/2023	489247	Check	Intermediate School Dist 917	909327	2 AP8845	42,906.68
08/03/2023	489248	Check	Rent N Save Portable Services	925729	2 AP8845	1,575.00
08/03/2023	489249	Check	Savage, Dawn	920491	2 AP8845	250.00
08/03/2023	489250	Check	SFM	923848	2 AP8845	12,049.00
08/03/2023	489251	Check	Southwest Metro Intermediate 288	928611	2 AP8845	679.15
08/03/2023	489252	Check	Taqueria Hidalgo	930953	2 AP8845	239.66
08/03/2023	489253	Check	Teachstone, Inc.	930943	2 AP8845	2,905.85
Total:						\$68,890.42

20230803 AP FY23 Summary

Type	Count	Amount
Regular	11	68,890.42
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	11	\$68,890.42

AP Check Register

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AP Run: 20230804 AP — Post Date: 2023-08-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/04/2023	489254	Check	A.J. Moore Electric Inc	928491	2 AP8845	5,230.07
08/04/2023	489255	Check	Advanced Commercial Kitchens	930100	2 AP8845	4,084.26
08/04/2023	489256	Check	Association Of Clerical Employees	904895	2 AP8845	336.00
08/04/2023	489257	Check	Carlson, Gerri	929243	2 AP8845	918.00
08/04/2023	489258	Check	CESO Communications LLC	930130	2 AP8845	2,520.83
08/04/2023	489259	Check	Concordia University	902105	2 AP8845	6,000.00
08/04/2023	489260	Check	Conquer Ninja Athletics	929462-2	2 AP8845	148.00
08/04/2023	489261	Check	Costco Membership	927688	2 AP8845	60.00
08/04/2023	489262	Check	Dakota Printing Inc	926840	2 AP8845	292.00
08/04/2023	489263	Check	Dalco	904186-1	2 AP8845	10,849.14
08/04/2023	489264	Check	DS Erickson & Associates PLLC	927334	2 AP8845	391.46
08/04/2023	489265	Check	Durand Manufacturing Inc	924933	2 AP8845	50.00
08/04/2023	489266	Check	EdClub Inc	930725	2 AP8845	8,580.00
08/04/2023	489267	Check	Electro Watchman Inc	901078	2 AP8845	5,481.61
08/04/2023	489268	Check	FaxSplit Services, Inc.	930948	2 AP8845	500.00
08/04/2023	489269	Check	Gedi, Muno	930842	2 AP8845	180.00
08/04/2023	489270	Check	Go Solar Education LLC	929391	2 AP8845	3,750.00
08/04/2023	489271	Check	Gray Hobby Farm	930463	2 AP8845	288.00
08/04/2023	489272	Check	International Filtration Services	930799	2 AP8845	861.83

AP Check Register

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AP Run: 20230804 AP — Post Date: 2023-08-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/04/2023	489273	Check	International Gymnastics of MN LLC	926911	2 AP8845	1,754.40
08/04/2023	489274	Check	Interstate All Battery Center	928877	2 AP8845	580.09
08/04/2023	489275	Check	John's Sewer And Drain Cleaning Inc	928929	2 AP8845	320.00
08/04/2023	489276	Check	Kraus-Anderson Ins Agency Inc	902102	2 AP8845	15,150.00
08/04/2023	489277	Check	Marshall, James	908647	2 AP8845	40.00
08/04/2023	489278	Check	Midwest Volleyball Warehouse	905670	2 AP8845	884.00
08/04/2023	489279	Check	Minnesota Historical Society	900624	2 AP8845	25,415.00
08/04/2023	489280	Check	Minnesota State University Mankato	902579	2 AP8845	18,000.00
08/04/2023	489281	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	1,829.00
08/04/2023	489282	Check	MN Assoc of Secretaries to the Principal - MASP	908014	2 AP8845	40.00
08/04/2023	489283	Check	MN Elementary School Principals Assoc (MESPA)	902538	2 AP8845	713.00
08/04/2023	489284	Check	Mobile Health Services LLC	908702	2 AP8845	819.00
08/04/2023	489285	Check	Mohammoud, Zahra Ali	928322	2 AP8845	180.00
08/04/2023	489286	Check	MSOPA- Int School Dist 917	902956	2 AP8845	100.00
08/04/2023	489287	Check	MTI Distributing Inc	902544	2 AP8845	1,539.12
08/04/2023	489288	Check	MYRA	921858-3	2 AP8845	135.00
08/04/2023	489289	Check	NCPERS Group Life Ins	908769	2 AP8845	32.00
08/04/2023	489290	Check	Paar Sports & Promotions	924413	2 AP8845	600.00
08/04/2023	489291	Check	Perez, Melissa M	924879	2 AP8845	570.00

AP Check Register

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AP Run: 20230804 AP — Post Date: 2023-08-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/04/2023	489292	Check	RAK Construction Inc	929749	2 AP8845	5,993.00
08/04/2023	489293	Check	Ryan Mechanical Inc	923241	2 AP8845	4,078.93
08/04/2023	489294	Check	School Services Employees Local 284	907382	2 AP8845	2,221.89
08/04/2023	489295	Check	SNA Sports Group	905681-3	2 AP8845	19,350.00
08/04/2023	489296	Check	Tech Academy/Computer Explorers	927274	2 AP8845	720.00
08/04/2023	489297	Check	USPS	931024-1	2 AP8845	2,186.58
08/04/2023	489298	Check	Youth Enrichment League	924245	2 AP8845	4,005.00
08/04/2023	489299	Check	Zoom Video Communications Inc	930278	2 AP8845	179,881.64
Total:						\$337,658.85

20230804 AP Summary

Type	Count	Amount
Regular	46	337,658.85
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	46	\$337,658.85

AP Check Register

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AP Run: 20230808 FS — Post Date: 2023-08-08 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/08/2023	489300	Check	US Postmaster USPS	904153-1	2 AP8845	5,298.73
Total:						\$5,298.73

20230808 FS Summary

Type	Count	Amount
Regular	1	5,298.73
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$5,298.73

AP Check Register

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AP Run: 20230816 AP — Post Date: 2023-08-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/16/2023	489301	Check	A.J. Moore Electric Inc	928491	2 AP8845	2,491.00
08/16/2023	489302	Check	Advanced Commercial Kitchens	930100	2 AP8845	1,220.48
08/16/2023	489303	Check	Advanced Imaging Solutions	928551-1	2 AP8845	5,549.00
08/16/2023	489304	Check	Aramark	901365	2 AP8845	751.01
08/16/2023	489305	Check	Armstrong, Maureen	900778	2 AP8845	2,000.00
08/16/2023	489306	Check	Association Of Clerical Employees	904895	2 AP8845	336.00
08/16/2023	489307	Check	Bix Produce Company	900477	2 AP8845	2,250.72
08/16/2023	489308	Check	Bostwick, Jayde Ryan	501137	2 AP8845	21.00
08/16/2023	489309	Check	Centerpoint Energy	902519	2 AP8845	1,663.92
08/16/2023	489310	Check	Central Fire Protection Inc	926628	2 AP8845	2,897.40
08/16/2023	489311	Check	City of Burnsville - Utilities	904226	2 AP8845	24,916.76
08/16/2023	489312	Check	City of Savage - Utilities	909588	2 AP8845	8,044.90
08/16/2023	489313	Check	COR Robotics LLC	931017	2 AP8845	1,200.00
08/16/2023	489314	Check	Cottens NAPA Main Office	929846	2 AP8845	37.72
08/16/2023	489315	Check	CST MN	929862	2 AP8845	19,755.88
08/16/2023	489316	Check	Dakota Electric Association	900809	2 AP8845	113,562.60
08/16/2023	489317	Check	Dalco	904186-1	2 AP8845	1,144.30
08/16/2023	489318	Check	Derau Construction LLC	929211	2 AP8845	125,447.50
08/16/2023	489319	Check	Dialog One LLC	927732	2 AP8845	63.00
08/16/2023	489320	Check	EcoElsa LLC	930458	2 AP8845	3,420.00

AP Check Register

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AP Run: 20230816 AP — Post Date: 2023-08-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/16/2023	489321	Check	Edmentum	929341-1	2 AP8845	33,170.00
08/16/2023	489322	Check	Fedex	901463	2 AP8845	37.69
08/16/2023	489323	Check	Gedi, Muno	930842	2 AP8845	480.00
08/16/2023	489324	Check	Groth Music Company	900575	2 AP8845	111.60
08/16/2023	489325	Check	Ind School Dist 622	909224	2 AP8845	2,186.74
08/16/2023	489326	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	3,651.10
08/16/2023	489327	Check	Koy, Zenith	930721	2 AP8845	420.00
08/16/2023	489328	Check	Macario Corporation	930770	2 AP8845	1,175.00
08/16/2023	489329	Check	Mansfield Oil Company	928793	2 AP8845	17,240.96
08/16/2023	489330	Check	MASMS - MN Educational Facility Mgmt Professionals	929772	2 AP8845	980.00
08/16/2023	489331	Check	Miklos, Kayla	501135	2 AP8845	50.00
08/16/2023	489332	Check	Minnesota Energy Resources	903029	2 AP8845	192.31
08/16/2023	489333	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	18,521.56
08/16/2023	489334	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	865.00
08/16/2023	489335	Check	Mogren, James	501136	2 AP8845	104.40
08/16/2023	489336	Check	Mohammoud, Zahra Ali	928322	2 AP8845	180.00
08/16/2023	489337	Check	Naseema Omer LLC	930381	2 AP8845	98.00
08/16/2023	489338	Check	Northern Tool & Equipment	902861-2	2 AP8845	12.97
08/16/2023	489339	Check	Parsram, Nalini	501133	2 AP8845	20.00

AP Check Register

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AP Run: 20230816 AP — Post Date: 2023-08-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/16/2023	489340	Check	Peterson, Andrea	500730	2 AP8845	11.10
08/16/2023	489341	Check	Pioneer SecureShred	930098	2 AP8845	543.00
08/16/2023	489342	Check	Precision Signs & Imaging LLC	930404	2 AP8845	128.75
08/16/2023	489343	Check	Rautio, Justin	501134	2 AP8845	36.25
08/16/2023	489344	Check	Regents of The University of Minnesota	908798-12	2 AP8845	2,299.00
08/16/2023	489345	Check	Rent N Save Portable Services	925729	2 AP8845	795.00
08/16/2023	489346	Check	Rotary Club of Burnsville	903691	2 AP8845	200.00
08/16/2023	489347	Check	Schmitt & Sons - Contract	909331-2	2 AP8845	579,730.39
08/16/2023	489348	Check	Schmitt & Sons Inc	909331	2 AP8845	60,672.37
08/16/2023	489349	Check	School Services Employees Local 284	907382	2 AP8845	2,244.26
08/16/2023	489350	Check	Second Harvest Heartland	928183	2 AP8845	764.80
08/16/2023	489351	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	992.12
08/16/2023	489352	Check	Texthelp Inc	928997	2 AP8845	22,097.88
08/16/2023	489353	Check	The Hartford	924486	2 AP8845	48,943.55
08/16/2023	489354	Check	Tony's Appliance Inc	921785	2 AP8845	629.00
08/16/2023	489355	Check	Total Filtration Services Inc	922123-1	2 AP8845	616.13
08/16/2023	489356	Check	Tri-State Bobcat	924444	2 AP8845	34.16
08/16/2023	489357	Check	Upper Lakes Foods Inc	929826	2 AP8845	12,337.56
08/16/2023	489358	Check	Weber, Inc.	930911	2 AP8845	214,521.92
08/16/2023	489359	Check	Welch Mill Canoeing Inc	926230	2 AP8845	1,700.00

AP Check Register

AP Run: 20230816 AP — Post Date: 2023-08-16 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/16/2023	489360	Check	Xcel Energy	902776	2 AP8845	14,508.25
Total:						\$1,360,076.01

20230816 AP Summary

Type	Count	Amount
Regular	60	1,360,076.01
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	60	\$1,360,076.01

AP Check Register

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AP Run: 20230818 AP — Post Date: 2023-08-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/18/2023	489361	Check	4imprint Inc	924470	2 AP8845	671.60
08/18/2023	489362	Check	A.J. Moore Electric Inc	928491	2 AP8845	5,798.25
08/18/2023	489363	Check	Adaptive Skippy LLC	930393	2 AP8845	4,023.75
08/18/2023	489364	Check	Bituminous Roadways Inc	900459	2 AP8845	365,919.58
08/18/2023	489365	Check	Bix Produce Company	900477	2 AP8845	1,256.84
08/18/2023	489366	Check	Caponi Art Park	902211	2 AP8845	98.00
08/18/2023	489367	Check	Centerpoint Energy	902519	2 AP8845	8,073.98
08/18/2023	489368	Check	CESO Communications LLC	930130	2 AP8845	2,520.83
08/18/2023	489369	Check	CESO HR, LLC	930763	2 AP8845	2,792.50
08/18/2023	489370	Check	CESO Transportation LLC	930220	2 AP8845	16,080.45
08/18/2023	489371	Check	Chen, Savong	501138	2 AP8845	20.00
08/18/2023	489372	Check	COR Robotics LLC	931017	2 AP8845	880.00
08/18/2023	489373	Check	CST MN	929862	2 AP8845	35,000.00
08/18/2023	489374	Check	Dalco	904186-1	2 AP8845	3,306.33
08/18/2023	489375	Check	DASH Sports LLC	930957	2 AP8845	385.00
08/18/2023	489376	Check	DS Erickson & Associates PLLC	927334	2 AP8845	224.77
08/18/2023	489377	Check	Fastsigns	924696	2 AP8845	1,963.19
08/18/2023	489378	Check	Fisler Data LLC	929235	2 AP8845	718.00
08/18/2023	489379	Check	Freiheit, Dustin	929260	2 AP8845	630.00
08/18/2023	489380	Check	Go Solar Education LLC	929391	2 AP8845	3,450.00

AP Check Register

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AP Run: 20230818 AP — Post Date: 2023-08-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/18/2023	489381	Check	Graybar Electric Company Inc	901478-1	2 AP8845	158.80
08/18/2023	489382	Check	Hanuschak, Oksana	930258	2 AP8845	240.00
08/18/2023	489383	Check	Hastings Bus Company	907139	2 AP8845	3,176.48
08/18/2023	489384	Check	I Got Skills	924432	2 AP8845	216.00
08/18/2023	489385	Check	Imagine Design & Creative Consulting Inc	928876	2 AP8845	15,100.00
08/18/2023	489386	Check	International Filtration Services	930799	2 AP8845	1,652.14
08/18/2023	489387	Check	International Gymnastics of MN LLC	926911	2 AP8845	180.00
08/18/2023	489388	Check	Intrado Interactive Services Corp	928287	2 AP8845	16,744.61
08/18/2023	489389	Check	Johnson Controls Fire Protection LP	903587	2 AP8845	589.00
08/18/2023	489390	Check	Knoke, Barb	500060	2 AP8845	30.68
08/18/2023	489391	Check	Lamprecht, John	928748	2 AP8845	59.43
08/18/2023	489392	Check	Loyola Press	904255	2 AP8845	2,521.38
08/18/2023	489393	Check	Marti & Gary's Auto Repair	930382	2 AP8845	286.91
08/18/2023	489394	Check	Master Automotive Tire & Quick Lube	928612	2 AP8845	84.33
08/18/2023	489395	Check	MEI Total Elevator Solutions	908999-1	2 AP8845	893.40
08/18/2023	489396	Check	Midwest Playscapes Inc	922012	2 AP8845	507,472.31
08/18/2023	489397	Check	MN Dept of Labor and Industry	907914-2	2 AP8845	200.00
08/18/2023	489398	Check	MRI Software LLC	929957	2 AP8845	112.00
08/18/2023	489399	Check	Multilingual Word Inc	922324	2 AP8845	150.00

AP Check Register

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AP Run: 20230818 AP — Post Date: 2023-08-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/18/2023	489400	Check	N2Y LLC	904156	2 AP8845	8,219.83
08/18/2023	489401	Check	National Speech and Debate Association - NSDA	931013	2 AP8845	108.00
08/18/2023	489402	Check	Orkin Commercial Services	926086	2 AP8845	1,243.00
08/18/2023	489403	Check	Overhead Door Company Of The Northland	903695	2 AP8845	2,975.00
08/18/2023	489404	Check	Painters Gear Inc	920591	2 AP8845	405.71
08/18/2023	489405	Check	Peterson Farms Fresh Inc	930338	2 AP8845	11,919.36
08/18/2023	489406	Check	Pump And Meter Service Inc	903101	2 AP8845	2,795.29
08/18/2023	489407	Check	Red Wing Business Advantage Account	921851-1	2 AP8845	1,859.39
08/18/2023	489408	Check	Rock Hard Landscape Supply	928528	2 AP8845	418.00
08/18/2023	489409	Check	Ryan Mechanical Inc	923241	2 AP8845	6,490.75
08/18/2023	489410	Check	Second Harvest Heartland	928183	2 AP8845	1,060.73
08/18/2023	489411	Check	SFM	923848	2 AP8845	8,022.07
08/18/2023	489412	Check	Sherwin-Williams	903745-2	2 AP8845	139.40
08/18/2023	489413	Check	Sherwin-Williams	903745-1	2 AP8845	76.64
08/18/2023	489414	Check	Soccerchili	927209	2 AP8845	4,851.50
08/18/2023	489415	Check	South Suburban Conference	926921	2 AP8845	7,000.00
08/18/2023	489416	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	1,099.73
08/18/2023	489417	Check	Teamworks International Inc	924234	2 AP8845	350.00
08/18/2023	489418	Check	Tech Academy/Computer Explorers	927274	2 AP8845	2,148.00

AP Check Register

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AP Run: 20230818 AP — Post Date: 2023-08-18 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/18/2023	489419	Check	The Vernon Company	920019	2 AP8845	840.68
08/18/2023	489420	Check	Total Filtration Services Inc	922123-1	2 AP8845	562.52
08/18/2023	489421	Check	Uline	902901	2 AP8845	1,991.68
08/18/2023	489422	Check	Upper Lakes Foods Inc	929826	2 AP8845	6,295.90
08/18/2023	489423	Check	Wisconsin Department of Transportation	930958	2 AP8845	7.00
08/18/2023	489424	Check	Zoom Video Communications Inc	930278	2 AP8845	32,248.11

Total: \$1,106,808.83

20230818 AP Summary

Type	Count	Amount
Regular	64	1,106,808.83
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	64	\$1,106,808.83

AP Check Register

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AP Run: 20230825 AP — Post Date: 2023-08-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/25/2023	489425	Check	Acer Service Corporation - Attn: Finance Dept.	929434	2 AP8845	4,164.40
08/25/2023	489426	Check	ALLDATA	905151-1	2 AP8845	1,470.00
08/25/2023	489427	Check	Apple Valley High School	900009-3	2 AP8845	300.00
08/25/2023	489428	Check	Armstrong Torseth Skold & Rydeen Inc	926500	2 AP8845	6,053.88
08/25/2023	489429	Check	ArtEduTC LLC	930270	2 AP8845	5,375.00
08/25/2023	489430	Check	Arvig	928649	2 AP8845	3,039.02
08/25/2023	489431	Check	Backupify Inc	928803	2 AP8845	1,500.00
08/25/2023	489432	Check	Bix Produce Company	900477	2 AP8845	520.20
08/25/2023	489433	Check	Brin Glass Service	928124	2 AP8845	1,903.00
08/25/2023	489434	Check	Captivate Media + Consulting	929000	2 AP8845	2,809.08
08/25/2023	489435	Check	Centerpoint Energy	902519	2 AP8845	620.77
08/25/2023	489436	Check	Centurylink	902781	2 AP8845	266.02
08/25/2023	489437	Check	CESO Communications LLC	930130	2 AP8845	1,194.45
08/25/2023	489438	Check	Chaska-Chan Coop	907014	2 AP8845	400.00
08/25/2023	489439	Check	City of Burnsville	900673	2 AP8845	165.00
08/25/2023	489440	Check	Comcast	926565-1	2 AP8845	5,652.01
08/25/2023	489441	Check	Conney Safety Products	900552-1	2 AP8845	81.50
08/25/2023	489442	Check	Consolidated Communications	906231	2 AP8845	3,754.38
08/25/2023	489443	Check	Council For Exceptional Children	900666-1	2 AP8845	140.00

AP Check Register

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AP Run: 20230825 AP — Post Date: 2023-08-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/25/2023	489444	Check	Dakota Sweeping & Maintenance Co	920039	2 AP8845	6,845.00
08/25/2023	489445	Check	Dalco	904186-1	2 AP8845	3,460.70
08/25/2023	489446	Check	Dewald, Rina C	920524	2 AP8845	300.00
08/25/2023	489447	Check	Earl F Andersen	901064-2	2 AP8845	183.35
08/25/2023	489448	Check	East Central MN Ed Cable Coop ISD 911	930718	2 AP8845	6,016.20
08/25/2023	489449	Check	Educators Benefit Consultants LLC	926262-1	2 AP8845	800.72
08/25/2023	489450	Check	Ehlers	920802-1	2 AP8845	4,620.00
08/25/2023	489451	Check	Ekon-O-Pac LLC	928982	2 AP8845	7,621.50
08/25/2023	489452	Check	Elsmore Swim Shop	900889-1	2 AP8845	420.00
08/25/2023	489453	Check	Enpointe	929863	2 AP8845	789.00
08/25/2023	489454	Check	Fagerness, Joyce	924275	2 AP8845	533.18
08/25/2023	489455	Check	Farmington High School	902495-1	2 AP8845	115.00
08/25/2023	489456	Check	Fastsigns	924696	2 AP8845	143.69
08/25/2023	489457	Check	FaxSlpit Services, Inc.	930948	2 AP8845	175.00
08/25/2023	489458	Check	Fedex	901463	2 AP8845	86.51
08/25/2023	489459	Check	Fisler Data LLC	929235	2 AP8845	359.00
08/25/2023	489460	Check	Global Communications Wiring & Services LLC	927736	2 AP8845	3,386.00
08/25/2023	489461	Check	Gray Hobby Farm	930463	2 AP8845	100.00
08/25/2023	489462	Check	GreatAmerica Financial Services	929729	2 AP8845	621.00
08/25/2023	489463	Check	Hastings High School	902281-1	2 AP8845	335.00

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AP Run: 20230825 AP — Post Date: 2023-08-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/25/2023	489464	Check	Hedin, Cassandra	501139	2 AP8845	284.00
08/25/2023	489465	Check	Hopkins High School	909012-4	2 AP8845	225.00
08/25/2023	489466	Check	Houghton Mifflin Harcourt Publishing Co	928887	2 AP8845	6,617.30
08/25/2023	489467	Check	Ind School Dist 199	901907	2 AP8845	100.00
08/25/2023	489468	Check	Ingina LLC	929246	2 AP8845	822.00
08/25/2023	489469	Check	Innovational Water Solutions, Inc.	930169	2 AP8845	5,582.00
08/25/2023	489470	Check	Intermediate District 287	901390	2 AP8845	17,085.35
08/25/2023	489471	Check	Intermediate School Dist 917	909327	2 AP8845	51,940.44
08/25/2023	489472	Check	Interstate All Battery Center	928877	2 AP8845	169.00
08/25/2023	489473	Check	Kennedy and Graven Chartered	908356	2 AP8845	1,702.00
08/25/2023	489474	Check	Lakeville Area Schools	901880-1	2 AP8845	9,066.09
08/25/2023	489475	Check	Lakeville North High School	902673-2	2 AP8845	150.00
08/25/2023	489476	Check	Lakeville South High School	902673-13	2 AP8845	600.00
08/25/2023	489477	Check	Luther College	928387	2 AP8845	150.00
08/25/2023	489478	Check	Marshall Public Schools	907356	2 AP8845	300.00
08/25/2023	489479	Check	Matrix Communications Inc	906559-1	2 AP8845	150,090.50
08/25/2023	489480	Check	Mayer Arts Inc	925512	2 AP8845	1,836.00
08/25/2023	489481	Check	Minnesota Energy Resources	903029	2 AP8845	321.71
08/25/2023	489482	Check	Minnesota School Boards Association - MSBA	902540	2 AP8845	315.00

AP Check Register

281

AP Run: 20230825 AP — Post Date: 2023-08-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/25/2023	489483	Check	MN Assoc of School Administrators MASA/MASE	909181	2 AP8845	2,751.00
08/25/2023	489484	Check	Mn Landscape Arboretum	903870	2 AP8845	5,350.00
08/25/2023	489485	Check	Mohammoud, Zahra Ali	928322	2 AP8845	60.00
08/25/2023	489486	Check	Nourished Through Nature LLC	930681	2 AP8845	35.00
08/25/2023	489487	Check	Nuvera	902483	2 AP8845	195.34
08/25/2023	489488	Check	Office of MNIT Services	906477	2 AP8845	329.70
08/25/2023	489489	Check	Office Systems And Design Inc	926881	2 AP8845	2,771.00
08/25/2023	489490	Check	Park Nicollet Foundation	931037	2 AP8845	2,000.00
08/25/2023	489491	Check	Perez, Melissa M	924879	2 AP8845	1,815.00
08/25/2023	489492	Check	RAK Construction Inc	929749	2 AP8845	76,908.56
08/25/2023	489493	Check	Richfield Printing Inc	930277	2 AP8845	919.00
08/25/2023	489494	Check	River Falls High School	931030	2 AP8845	200.00
08/25/2023	489495	Check	Rosemount High School	909266	2 AP8845	200.00
08/25/2023	489496	Check	Roseville Area High School	930009	2 AP8845	350.00
08/25/2023	489497	Check	Ryan Mechanical Inc	923241	2 AP8845	23,769.03
08/25/2023	489498	Check	Second Harvest Heartland	928183	2 AP8845	87.80
08/25/2023	489499	Check	SNA Sports Group	905681-3	2 AP8845	3,051.00
08/25/2023	489500	Check	Southwest Metro Intermediate 288	928611	2 AP8845	1,561.76
08/25/2023	489501	Check	Southwest West Central Service Cooperative	923594	2 AP8845	50.00

AP Check Register

282

AP Run: 20230825 AP — Post Date: 2023-08-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/25/2023	489502	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	921.62
08/25/2023	489503	Check	Superior Striping Inc	928140	2 AP8845	10,838.00
08/25/2023	489504	Check	Titan Machinery Inc	928268	2 AP8845	2,449.89
08/25/2023	489505	Check	Tools for Schools Inc	930373	2 AP8845	756.00
08/25/2023	489506	Check	Total Access Inc.	930961	2 AP8845	2,021.20
08/25/2023	489507	Check	Tree Protection Services	929807	2 AP8845	21,910.00
08/25/2023	489508	Check	Trophy Lawncare	926186	2 AP8845	16,200.00
08/25/2023	489509	Check	Upper Lakes Foods Inc	929826	2 AP8845	3,610.66
08/25/2023	489510	Check	Viking Electric Supply Inc	904243	2 AP8845	326.31
08/25/2023	489511	Check	Wenzel Plumbing-Heating-Cooling	904563	2 AP8845	6,885.00
08/25/2023	489512	Check	William H Sadlier Inc	907032-1	2 AP8845	8,661.66
08/25/2023	489513	Check	YouScience, LLC	930850	2 AP8845	4,579.00
Total:						\$525,239.48

20230825 AP Summary

Type	Count	Amount
Regular	89	525,239.48
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	89	\$525,239.48

AP Check Register

283

Burnsville-Eagan-Savage SD 191, MN

Fund	Total
01 - General	2,602,625.06
02 - Food Service	55,493.27
03 - Transportation	656,223.96
04 - Community Service	82,772.49
16 - Facility Rental	92.88
22 - Internal Service - Health Insurance	1,175.00
50 - Student Activity Fund	5,589.66
	\$3,403,972.32

AP Check Register

284

AP Run: 20230817 CB — Post Date: 2023-08-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/17/2023	6000001261		Advanced Imaging Solutions	928551	2 Virtua	1,712.57
08/17/2023	6000001262		AVID Center	927223	2 Virtua	22,776.00
08/17/2023	6000001263		Barnes & Noble Inc	900386	2 Virtua	13,496.00
08/17/2023	6000001264		Center For The Collaborative Classroom	924466-1	2 Virtua	178.20
08/17/2023	6000001265		Cornerstone Copy Center	900502	2 Virtua	8,528.20
08/17/2023	6000001266		Dicks Sanitation Service Inc	900641	2 Virtua	5,934.81
08/17/2023	6000001267		ECM Publishers Inc	909272	2 Virtua	1,556.22
08/17/2023	6000001268		Flinn Scientific Inc	901231-1	2 Virtua	688.62
08/17/2023	6000001269		Grainger	904387-1	2 Virtua	5,109.57
08/17/2023	6000001270		Horizon Commercial Pool Supply	904818	2 Virtua	1,315.51
08/17/2023	6000001271		Illuminate Education Inc	930283	2 Virtua	43,012.50
08/17/2023	6000001272		IXL Learning Inc	923420	2 Virtua	37,900.00
08/17/2023	6000001273		Lightspeed Technologies Inc	926151	2 Virtua	1,330.00
08/17/2023	6000001274		ODP Business Solutions LLC	902489	2 Virtua	1,386.48
08/17/2023	6000001275		PPG Architectural Finishes	901709	2 Virtua	108.76
08/17/2023	6000001276		Riverside Insights	931018	2 Virtua	21,696.00
08/17/2023	6000001277		Schmitt Music	903532	2 Virtua	3,223.76
08/17/2023	6000001278		School Health Supply Co Inc	903537	2 Virtua	5,884.00
08/17/2023	6000001279		Siemens Industry Inc	902217	2 Virtua	9,971.38

AP Check Register

285

AP Run: 20230817 CB — Post Date: 2023-08-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/17/2023	6000001280		SiteOne Landscape Supply LLC	930424	2 Virtua	435.62
08/17/2023	6000001281		The Language Banc	924523	2 Virtua	180.00
08/17/2023	6000001282		Trio Supply	903802	2 Virtua	2,484.41
Total:						\$188,908.61

20230817 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	22	188,908.61
Total:	22	\$188,908.61

AP Check Register

286

AP Run: 20230830 CB — Post Date: 2023-08-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/30/2023	6000001283		American Time & Signal Co	903503	2 Virtua	1,425.16
08/30/2023	6000001284		Aqua Engineering Inc	900106	2 Virtua	275.75
08/30/2023	6000001285		Bio Corporation	921117	2 Virtua	657.70
08/30/2023	6000001286		Center For The Collaborative Classroom	924466-1	2 Virtua	1,954.80
08/30/2023	6000001287		Cornerstone Copy Center	900502	2 Virtua	440.50
08/30/2023	6000001288		Cummins Sales & Service	929228-1	2 Virtua	5,023.33
08/30/2023	6000001289		Distributed Website Corporation	922061-1	2 Virtua	2,285.96
08/30/2023	6000001290		ECM Publishers Inc	909272	2 Virtua	1,398.20
08/30/2023	6000001291		General Parts LLC	901541-1	2 Virtua	2,362.68
08/30/2023	6000001292		Grainger	904387-1	2 Virtua	5,615.20
08/30/2023	6000001293		Kelleher Helmrich and Associates Inc	908955	2 Virtua	523.50
08/30/2023	6000001294		Lightspeed Technologies Inc	926151	2 Virtua	38,242.00
08/30/2023	6000001295		MakeMusic Inc	924898	2 Virtua	7,894.45
08/30/2023	6000001296		McDowall Comfort Management	930006	2 Virtua	1,057.30
08/30/2023	6000001297		Northern Air Corporation (NAC)	920320	2 Virtua	6,950.96
08/30/2023	6000001298		Occupational Health of MN, PC	929919	2 Virtua	976.00
08/30/2023	6000001299		ODP Business Solutions LLC	902489	2 Virtua	3,939.45
08/30/2023	6000001300		Paragon Visual, LLC	930399	2 Virtua	1,015.64
08/30/2023	6000001301		PCS Revenue Control Systems Inc	902475	2 Virtua	4,101.50

AP Check Register

287

AP Run: 20230830 CB — Post Date: 2023-08-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/30/2023	6000001302		Performance Apparel LLC	926290	2 Virtua	10,630.33
08/30/2023	6000001303		Professional Wireless Communications	924681	2 Virtua	949.00
08/30/2023	6000001304		State Supply Co Inc	903689	2 Virtua	167.09
08/30/2023	6000001305		Trane US Inc	904045	2 Virtua	24,943.76
08/30/2023	6000001306		Trio Supply	903802	2 Virtua	326.55
08/30/2023	6000001307		Universal Athletic LLC	928417	2 Virtua	8,515.20
08/30/2023	6000001308		Vista Higher Learning, Inc.	930573	2 Virtua	12,743.85
08/30/2023	6000001309		Zaner-Bloser	904484	2 Virtua	955.24
Total:						\$145,371.10

20230830 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	27	145,371.10
Total:	27	\$145,371.10

AP Check Register

288

AP Run: 20230831 Voids CB — Post Date: 2023-08-31 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
08/31/2023	6000001271		Illuminate Education Inc	930283	2 Virtua	-43,012.50
Total:						-\$43,012.50

20230831 Voids CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	-43,012.50
Total:	1	-\$43,012.50

AP Check Register

289

Burnsville-Eagan-Savage SD 191, MN

Fund	Total
01 - General	271,945.29
02 - Food Service	5,175.44
04 - Community Service	12,148.52
16 - Facility Rental	1,997.96
	\$291,267.21

Monthly Void/Wire Report

290

AP Run: 20230815 Wires PR — Post Date: 2023-08-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/15/2023	8000000742	Wire Transfer	Commissioner Of Revenue	121,238.56
08/15/2023	8000000743	Wire Transfer	Educators Benefit Consultants	185,547.06
08/15/2023	8000000744	Wire Transfer	Internal Revenue Service	732,075.69
08/15/2023	8000000745	Wire Transfer	ISD 191 Flex Account	7,332.35
08/15/2023	8000000746	Wire Transfer	ISD 191 Self Insurance Account	860,206.11
08/15/2023	8000000747	Wire Transfer	MN Child Support	3,706.00
08/15/2023	8000000748	Wire Transfer	MN Dept of Revenue	680.52
08/15/2023	8000000749	Wire Transfer	Mn State Retirement System	40,372.96
08/15/2023	8000000750	Wire Transfer	Mn Teachers Retirement Assoc	383,870.45
08/15/2023	8000000751	Wire Transfer	PERA	123,287.67
Total:				\$2,458,317.37

20230815 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,458,317.37
Epayables:	0	0.00
Total:	10	\$2,458,317.37

Monthly Void/Wire Report

291

AP Run: 20230831 Wires PR — Post Date: 2023-08-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/31/2023	8000000752	Wire Transfer	Commissioner Of Revenue	117,265.10
08/31/2023	8000000753	Wire Transfer	Educators Benefit Consultants	196,214.48
08/31/2023	8000000754	Wire Transfer	Internal Revenue Service	702,861.00
08/31/2023	8000000755	Wire Transfer	ISD 191 Flex Account	7,307.35
08/31/2023	8000000756	Wire Transfer	ISD 191 Self Insurance Account	859,477.58
08/31/2023	8000000757	Wire Transfer	MN Child Support	3,030.41
08/31/2023	8000000758	Wire Transfer	MN Dept of Revenue	540.82
08/31/2023	8000000759	Wire Transfer	Mn Teachers Retirement Assoc	365,503.35
08/31/2023	8000000760	Wire Transfer	PERA	116,137.07
Total:				\$2,368,337.16

20230831 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	9	2,368,337.16
Epayables:	0	0.00
Total:	9	\$2,368,337.16

Monthly Void/Wire Report

292

AP Run: 20230831 Wires 1MSDLAF — Post Date: 2023-08-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/31/2023	8000000761	Wire Transfer	Delta Dental Plan Of Minnesota	115,668.59
08/31/2023	8000000762	Wire Transfer	GreatAmerica Postage	5,000.00
08/31/2023	8000000763	Wire Transfer	MN Dept of Revenue-Sales Tax	718.00
08/31/2023	8000000764	Wire Transfer	Mn State Retirement System	8,750.99
08/31/2023	8000000765	Wire Transfer	Mn UI Fund	15,349.71
08/31/2023	8000000766	Wire Transfer	Solutran, Inc	2,512.92
Total:				\$148,000.21

20230831 Wires 1MSDLAF Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	6	148,000.21
Epayables:	0	0.00
Total:	6	\$148,000.21

Monthly Void/Wire Report

293

AP Run: 20230831 20 S.Ins — Post Date: 2023-08-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/31/2023	147	Wire Transfer	Further	141,285.26
08/31/2023	148	Wire Transfer	Paydhealth	5,836.61
08/31/2023	149	Wire Transfer	Preferredone Admin Services	371,062.85
08/31/2023	150	Wire Transfer	UMR, Inc	1,307,250.99
Total:				\$1,825,435.71

20230831 20 S.Ins Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	1,825,435.71
Epayables:	0	0.00
Total:	4	\$1,825,435.71

Monthly Void/Wire Report

294

AP Run: 20230831 Wires 8 Flex — Post Date: 2023-08-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/31/2023	60	Wire Transfer	Further	152,960.66
Total:				\$152,960.66

20230831 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	152,960.66
Epayables:	0	0.00
Total:	1	\$152,960.66

Monthly Void/Wire Report

295

AP Run: 20230831 Wires 1MSDLAF2 — Post Date: 2023-08-31 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/31/2023	8000000767	Wire Transfer	Quadient Inc	500.00
Total:				\$500.00

20230831 Wires 1MSDLAF2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	500.00
Epayables:	0	0.00
Total:	1	\$500.00

Monthly Void/Wire Report

296

AP Run: 2023 08 25 P-Card — Post Date: 2023-08-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
08/25/2023	8000000777	Wire Transfer	US Bank	186,409.80
Total:				\$186,409.80

2023 08 25 P-Card Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	186,409.80
Epayables:	0	0.00
Total:	1	\$186,409.80

Monthly Void/Wire Report

297

Burnsville-Eagan-Savage SD 191, MN

Fund	Total
01 - General	4,825,222.48
02 - Food Service	92,413.18
03 - Transportation	322.21
04 - Community Service	271,746.83
16 - Facility Rental	6,638.99
20 - Internal Service - Dental	115,668.59
22 - Internal Service - Health Insurance	1,827,948.63
	\$7,139,960.91



Agenda IV.A.5
October 26, 2023

To: Dr. Theresa Battle, superintendent and Board of Education

From: Tyler Dehne, Director of Finance

Date: October 17, 2023

Re: Budget Analysis for the Month Ending August 31, 2023

Recommendation: That the Board accepts the Budget Analysis for the month ending August 31, 2023.

The August Budget Reports are presented for Board information and review. The reports indicate the following:

	<u>Year-to-Date Revenue</u>	<u>Adopted Budget</u>	<u>Year-to-Date Expenditures</u>	<u>Adopted Budget</u>
All Funds	\$ 19,237,135	9.43%	\$ 20,942,388	10.30%
General Fund	\$ 14,836,753	9.49%	\$ 14,040,182	9.15%

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

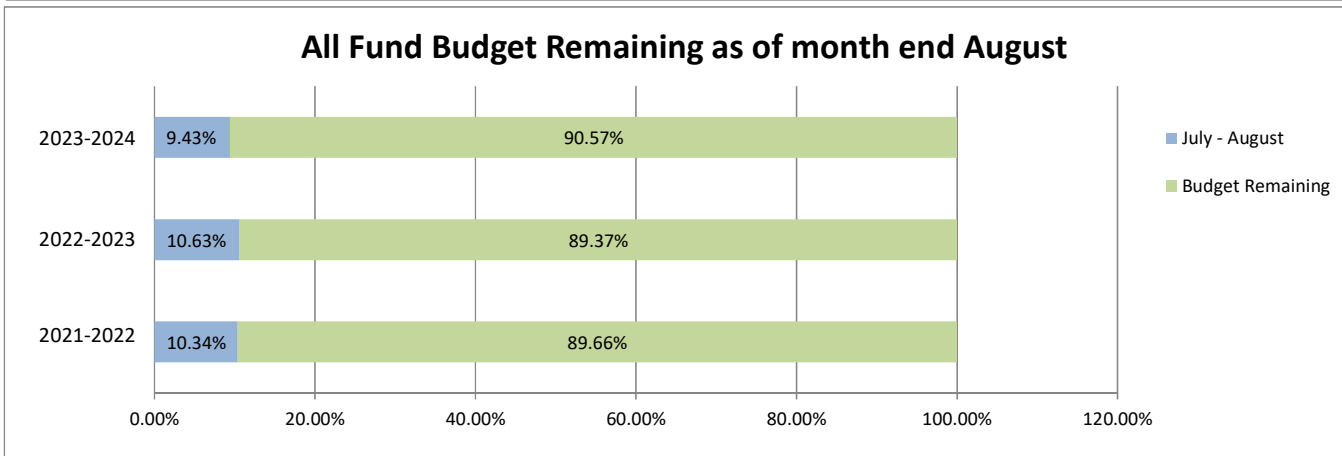
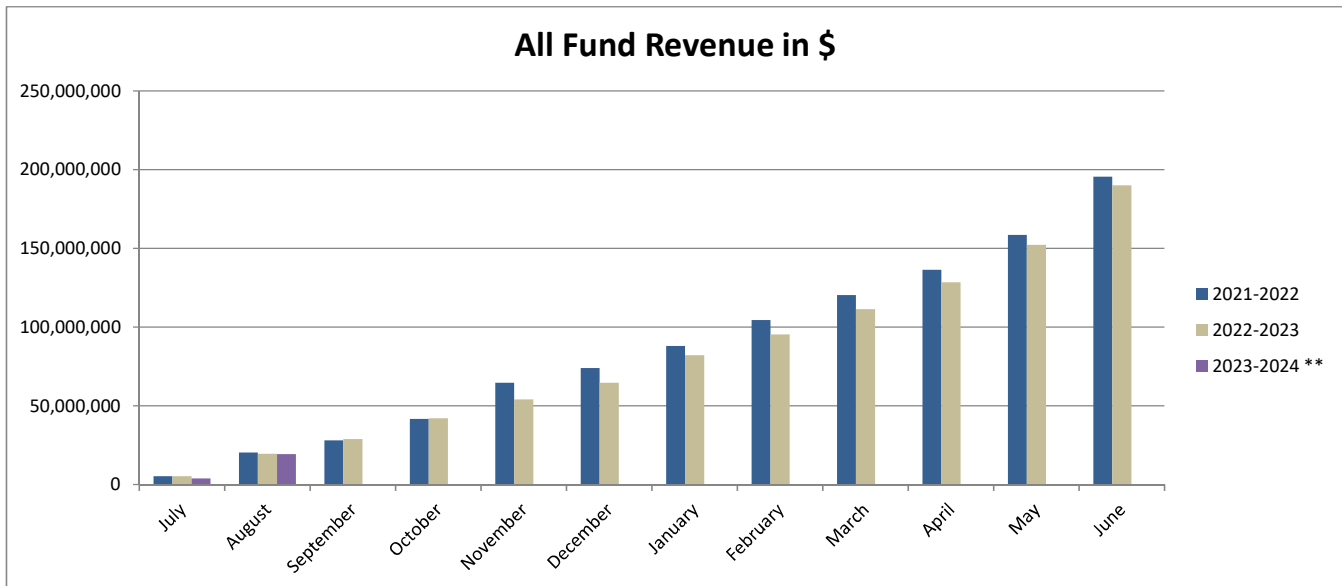
Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to date. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

299

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

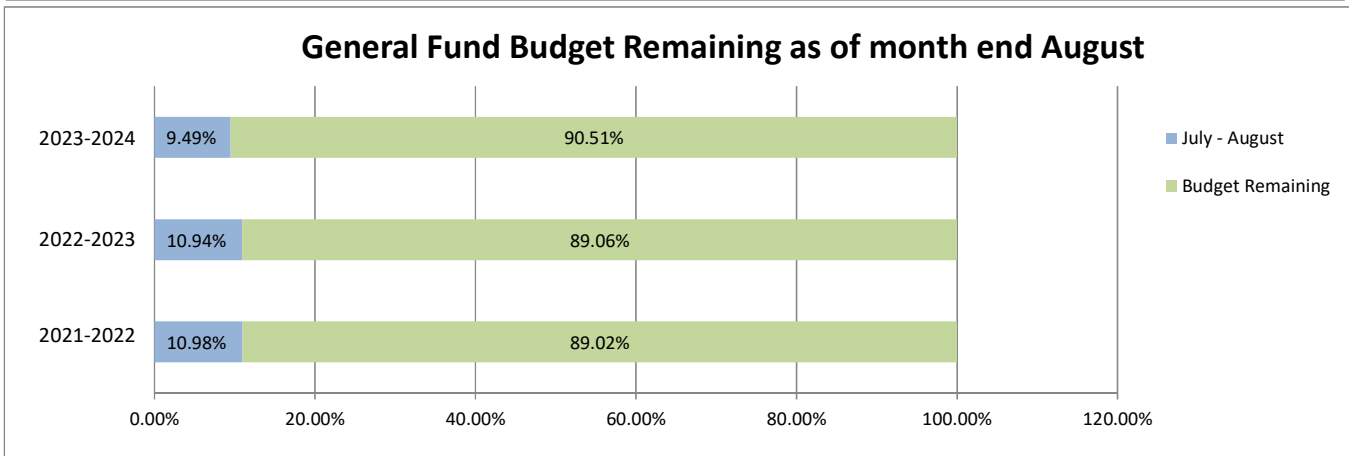
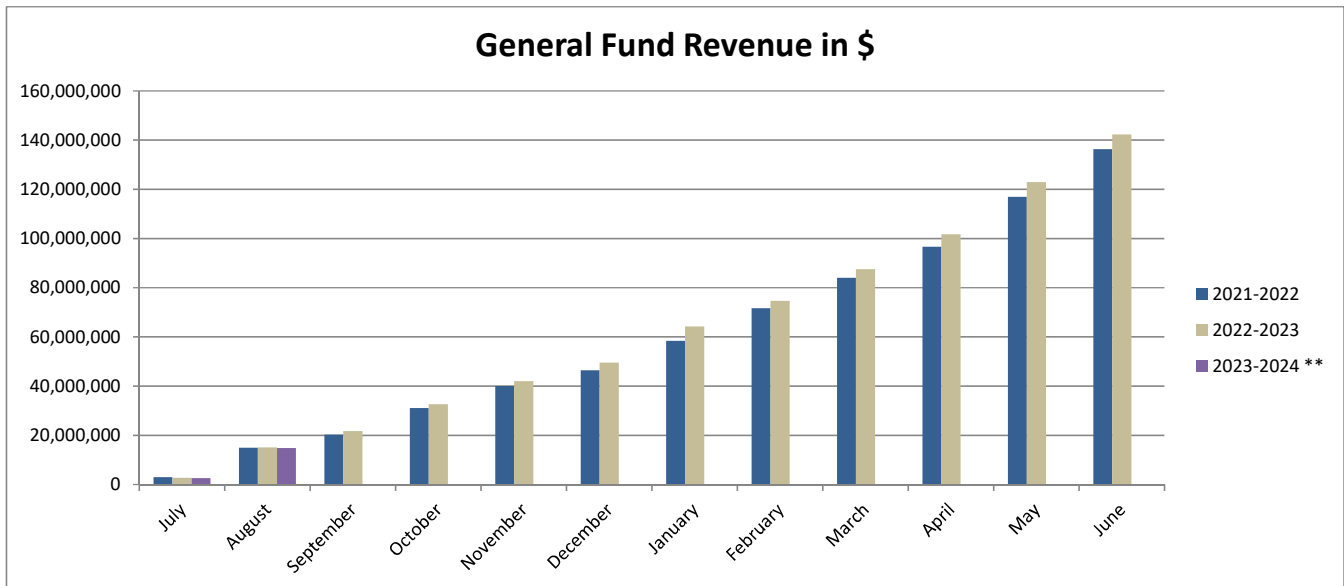


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

300

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

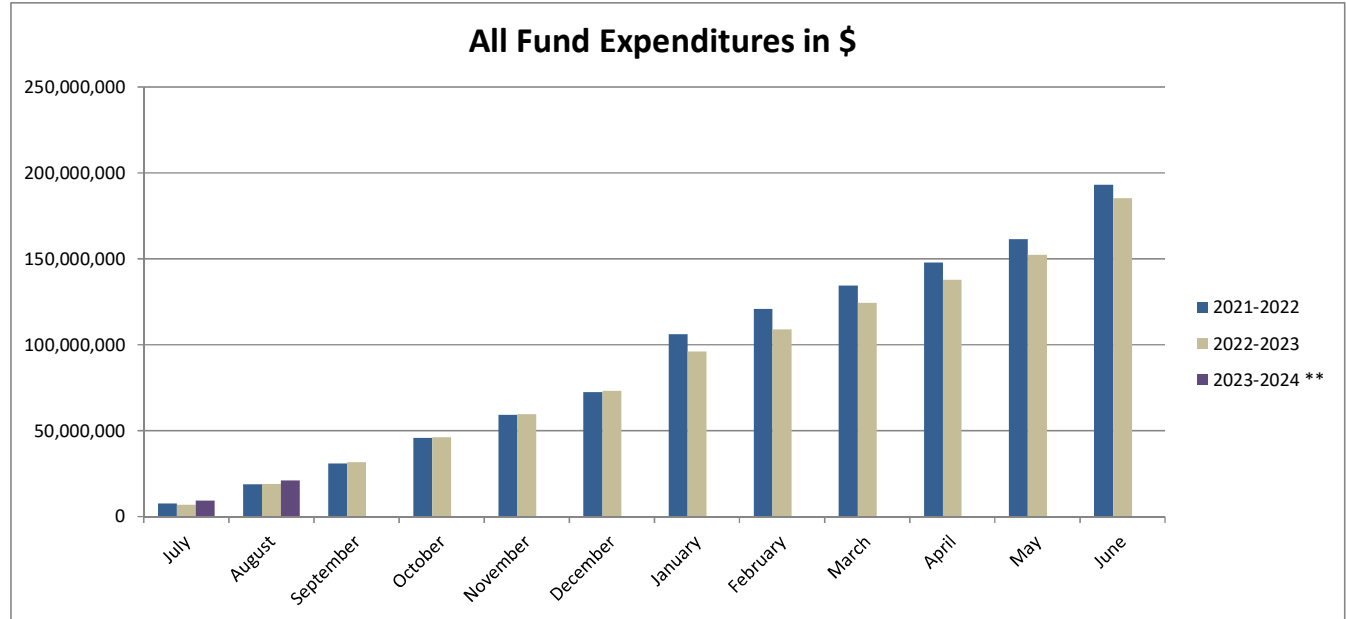


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

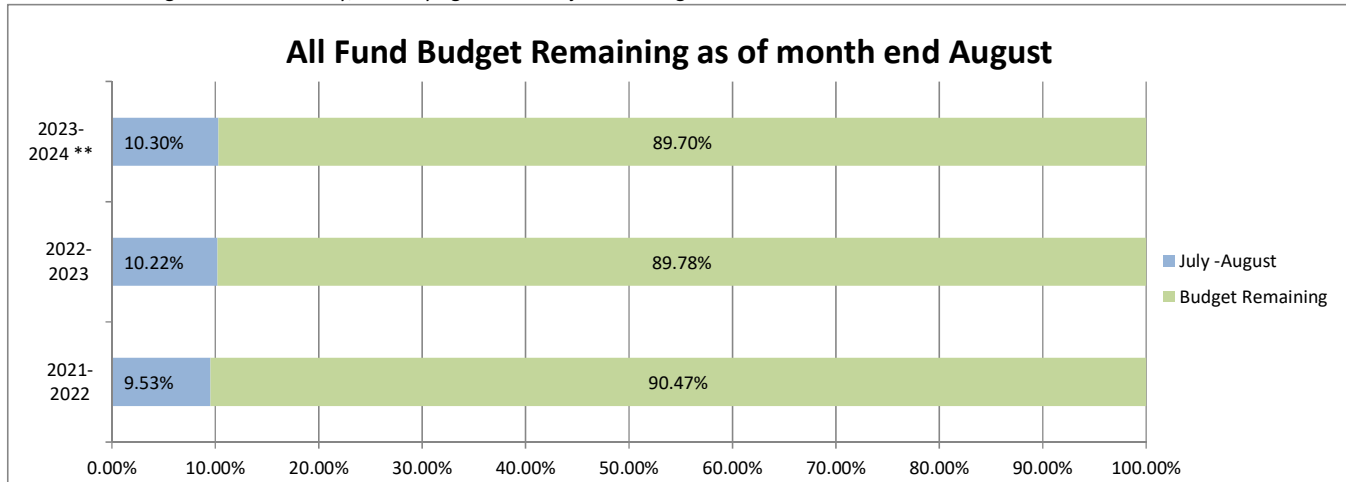
**EXPENDITURE COMPARISON
ALL FUNDS**

301

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



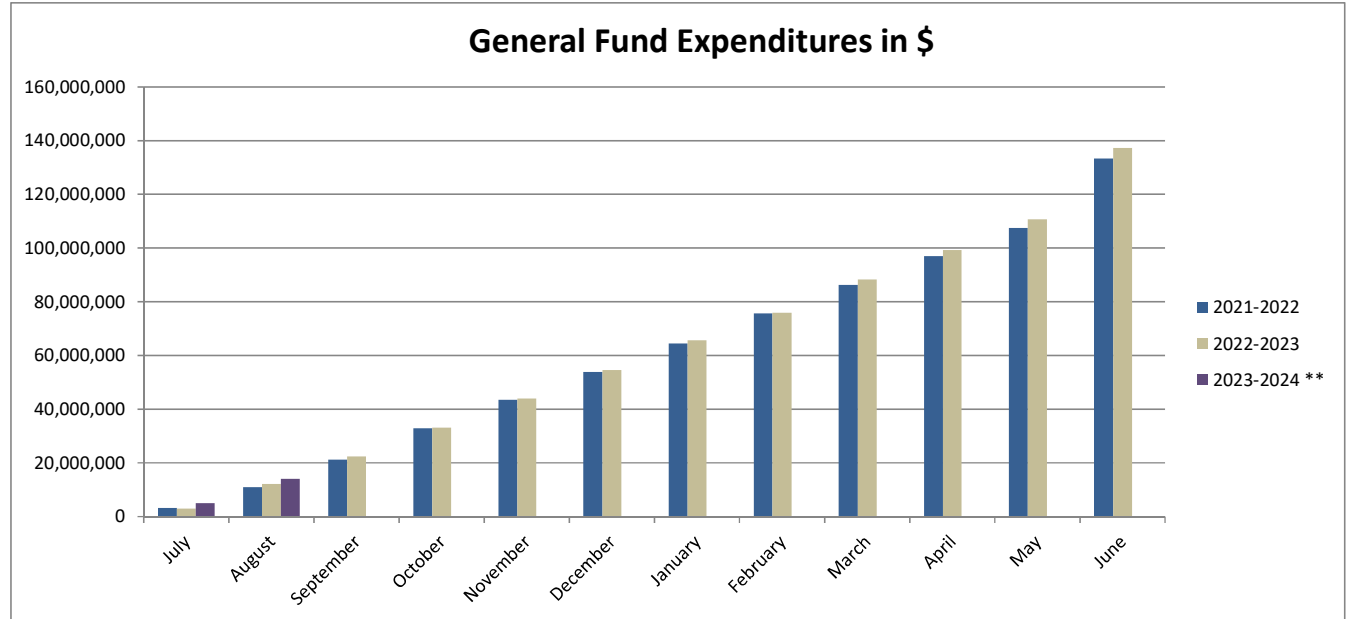
**based on timing of financial activity, monthly figures are subject to change



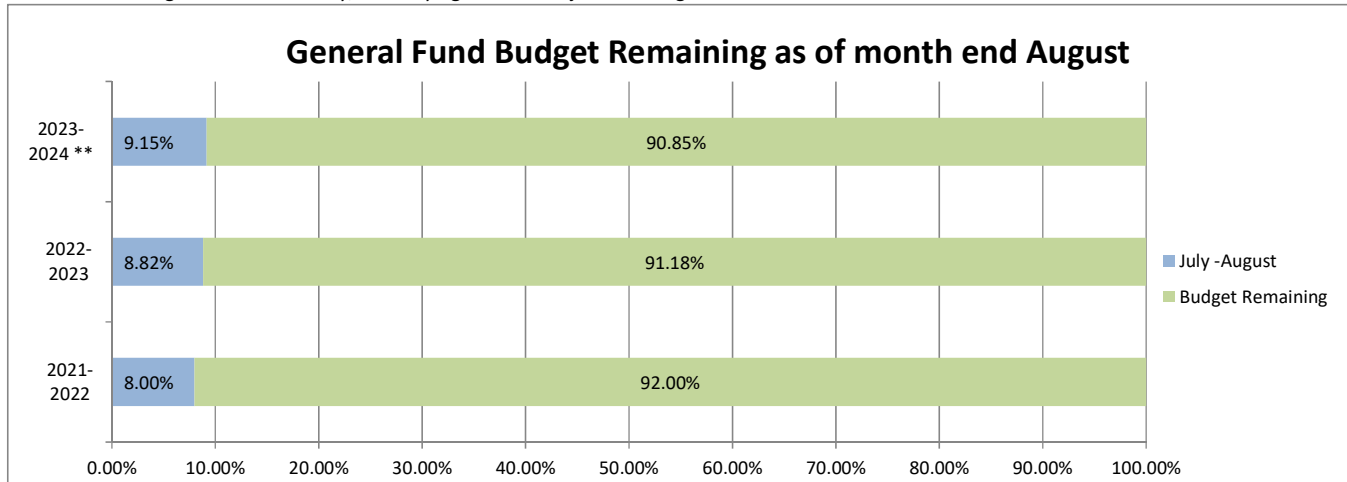
**EXPENDITURE COMPARISON
GENERAL FUND**

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



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





**Agenda IV.A.6.
October 26, 2023**

To: Board of Education

From: Dr. Theresa Battle, Superintendent

Date: October 26, 2023

Re: Report about the Listening Session

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

Curtis Nelson Sr. spoke about the performance dashboard. Test scores are appalling.

Students who are not proficient in math. It is a crisis and students not proficient are destined to be unsuccessful. Change your course to get these test scores up.



**Agenda IV.A.7.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Dr. Chris Bellmont, Assistant Superintendent

Date: October 26, 2023

Re: Policy 691: *Educational Research*

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

The policy was reviewed by the Policy review Committee on September 26, 2023. The first reading was approved by the board on October 12, 2023.

- The policy is being renumbered to 691 because MSBA published a new policy using the number 621.

Adopted: 4/17/2014
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds:

Burnsville-Eagan-Savage School District Policy 691

691 EDUCATIONAL RESEARCH

I. PURPOSE

The purpose of this policy is to establish the authority for the school district to work with other organizations on educational research.

II. GENERAL STATEMENT OF POLICY

- A. The school board recognizes the value of educational research in developing, validating, and standardizing new programs and strategies in education. Our policy is to cooperate as much as possible with colleges, universities, and other responsible parties to promote potentially beneficial research. Such research shall not, however, unduly interfere with the normal operation of the schools, nor infringe upon the privacy of employees or students. Guidelines shall be developed by the administration to implement this policy.
- B. Research must meet the following:
 1. All research projects must have prior approval of the superintendent or designee.
 2. The study must have the potential for making a definite contribution to the education profession in general and/or to the programs of Independent School District 191 in particular.
 3. The study must be feasible to carry out in terms of the amount of time involved, the numbers of teachers and students participating, and the possible expense to the district. It must not impose undue burdens upon students or staff.
 4. There must be a reasonable certainty that no child in Independent School District 191 will suffer educationally as a result of the research. The Protection and Privacy of Pupil Records details rules and regulations for collection and maintenance of school records. Persons wishing to conduct research in Independent School District 191 shall thoroughly review and abide by this policy.
 5. The overall design of the study must be sound and have the potential for successful completion.

6. All information from student records that may be collected or requested for approved research studies will adhere to district policy on protection and privacy of pupil records (Policy 515).

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 20 U.S.C. 1232g (Family Educational Rights and Privacy Act)
 20 U.S.C. 1232h (Protection of Pupil Rights)
 34 C.F.R. Part 99 (Family Educational Rights and Privacy Act Regulations)
Gonzaga University v. Doe, 536 U.S. 273, 122 S.Ct. 2268, 153 L.Ed. 2d 309 (2002)
C.N. v. Ridgewood Bd. of Educ., 430 F.3d. 159 (3rd Cir. 2005)
Fields v. Palmdale School Dist., 427 F.3d. 1197 (9th Cir. 2005)

Cross References: Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 Burnsville-Eagan-Savage School District Policy 520 (Student Surveys)



**Agenda IV.A.8.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Imina Oftedahl, Director of Curriculum, Instruction and Assessment

Date: October 12, 2023

Re: New Policies 621: *Literacy and the READ Act* and 624: *Online Instruction*

Recommendation: Approve, on a second reading basis, new Policies 621: *Literacy and the READ Act* and 624: *Online Instruction*.

The policies were reviewed by the Policy Review Committee on September 26, 2023. The first reading was approved by the board on October 12, 2023.

Summary:

- 621 - New policy about the READ Act requirements
- 624 - New policy about online instruction (policy number remains the same)

Adopted: 10/26/2023
Reviewed: 10/12/2023
Revised:
Rescinds:

Burnsville-Eagan-Savage School District Policy 621

621 LITERACY AND THE READ ACT

I. PURPOSE

This policy aligns with Minnesota law established in the Read Act and on other topics related to reading.

II. GENERAL STATEMENT OF POLICY

The school district recognizes the centrality of reading in a student's educational experience.

III. DEFINITIONS

- A. "Evidence-based" means the instruction or item described is based on reliable, trustworthy, and valid evidence and has demonstrated a record of success in increasing students' reading competency in the areas of phonological and phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. Evidence-based literacy instruction is explicit, systematic, and includes phonological and phonemic awareness, phonics and decoding, spelling, fluency, vocabulary, oral language, and comprehension that can be differentiated to meet the needs of individual students. Evidence-based instruction does not include the three-cueing system, as defined in subdivision 16.
- B. "Fluency" means the ability of students to read text accurately, automatically, and with proper expression.
- C. "Foundational reading skills" includes phonological and phonemic awareness, phonics and decoding, and fluency. Foundational reading skills appropriate to each grade level must be mastered in kindergarten, grade 1, grade 2, and grade 3. Struggling readers in grades 4 and above who do not demonstrate mastery of grade-level foundational reading skills must continue to receive explicit, systematic instruction to reach mastery.
- D. "Literacy specialist" means a person licensed by the Professional Educator Licensing and Standards Board as a teacher of reading, a special education teacher, or a kindergarten through grade 6 teacher, who has completed professional development approved by the Minnesota Department of Education (MDE) in structured literacy. A literacy specialist employed by the department under

Minnesota Statutes, section 120B.123, subdivision 7, or by a district as a literacy lead, is not required to complete the approved training before August 30, 2025.

- E. "Literacy lead" means a literacy specialist with expertise in working with educators as adult learners. A district literacy lead must support the district's implementation of the Read Act; provide support to school-based coaches; support the implementation of structured literacy, interventions, curriculum delivery, and teacher training; assist with the development of personal learning plans; and train paraprofessionals and other support staff to support classroom literacy instruction. A literacy lead may be employed by one district, jointly by two or more districts, or may provide services to districts through a partnership with the regional service cooperatives or another district.
- F. "Multitiered system of support" or "MTSS" means a systemic, continuous improvement framework for ensuring positive social, emotional, behavioral, developmental, and academic outcomes for every student. The MTSS framework provides access to layered tiers of culturally and linguistically responsive, evidence-based practices and relies on the understanding and belief that every student can learn and thrive. Through a MTSS at the core (Tier 1), supplemental (Tier 2), and intensive (Tier 3) levels, educators provide high quality, evidence-based instruction and intervention that is matched to a student's needs; progress is monitored to inform instruction and set goals and data is used for educational decision making.
- G. "Oral language," also called "spoken language," includes speaking and listening, and consists of five components: phonology, morphology, syntax, semantics, and pragmatics.
- H. "Phonemic awareness" means the ability to notice, think about, and manipulate individual sounds in spoken syllables and words.
- I. "Phonics instruction" means the explicit, systematic, and direct instruction of the relationships between letters and the sounds they represent and the application of this knowledge in reading and spelling.
- J. "Progress monitoring" means using data collected to inform whether interventions are working. Progress monitoring involves ongoing monitoring of progress that quantifies rates of improvement and informs instructional practice and the development of individualized programs using state-approved screening that is reliable and valid for the intended purpose.
- K. "Reading comprehension" means a function of word recognition skills and language comprehension skills. It is an active process that requires intentional thinking during which meaning is constructed through interactions between the text and reader. Comprehension skills are taught explicitly by demonstrating, explaining, modeling, and implementing specific cognitive strategies to help

beginning readers derive meaning through intentional, problem-solving thinking processes.

- L. "Structured literacy" means an approach to reading instruction in which teachers carefully structure important literacy skills, concepts, and the sequence of instruction to facilitate children's literacy learning and progress. Structured literacy is characterized by the provision of systematic, explicit, sequential, and diagnostic instruction in phonemic awareness, phonics, fluency, vocabulary and oral language development, and reading comprehension.
- M. "Three-cueing system," also known as "meaning structure visual (MSV)," means a method that teaches students to use meaning, structure and syntax, and visual cues when attempting to read an unknown word.
- N. "Vocabulary development" means the process of acquiring new words. A robust vocabulary improves all areas of communication, including listening, speaking, reading, and writing. Vocabulary growth is directly related to school achievement and is a strong predictor for reading success.

IV. READING SCREENER; PARENT NOTIFICATION AND INVOLVEMENT

- A. The school district must administer an approved evidence-based reading screener to students in kindergarten through grade 3 within the first six weeks of the school year, and again within the last six weeks of the school year. The screener must be one of the screening tools approved by the Minnesota Department of Education (MDE).
- B. The school district must identify any screener it uses in the district's annual literacy plan, and submit screening data with the annual literacy plan by June 15.
- C. Schools, at least biannually after administering each screener, must give the parent of each student who is not reading at or above grade level timely information about:
 - 1. the student's reading proficiency as measured by a screener approved by MDE;
 - 2. reading-related services currently being provided to the student and the student's progress; and
 - 3. strategies for parents to use at home in helping their student succeed in becoming grade-level proficient in reading in English and in their native language.
- D. The school district may not use this section to deny a student's right to a special education evaluation.

V. IDENTIFICATION AND REPORT

- A. Students enrolled in kindergarten, grade 1, grade 2, and grade 3, including multilingual learners and students receiving special education services, must be universally screened for mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, oral language, and for characteristics of dyslexia as measured by a screening tool approved by MDE. The screening for characteristics of dyslexia may be integrated with universal screening for mastery of foundational skills and oral language.
- B. The school district must submit data on student performance in kindergarten, grade 1, grade 2, and grade 3 on foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language to MDE in the annual local literacy plan submission due on June 15.
- C. Students in grades 4 and above, including multilingual learners and students receiving special education services, who do not demonstrate mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language, must be screened using a screening tool approved by MDE for characteristics of dyslexia and must continue to receive evidence-based instruction, interventions, and progress monitoring until the students achieve grade-level proficiency. A parent, in consultation with a teacher, may opt a student out of the literacy screener if the parent and teacher decide that continuing to screen would not be beneficial to the student. In such limited cases, the student must continue to receive progress monitoring and literacy interventions.
- D. Reading screeners in English, and in the predominant languages of school district students where practicable, must identify and evaluate students' areas of academic need related to literacy. The school district also must monitor the progress and provide reading instruction appropriate to the specific needs of multilingual learners. The school district must use an approved, developmentally appropriate, and culturally responsive screener and annually report summary screener results to the MDE Commissioner by June 15 in the form and manner determined by the MDE Commissioner.
- E. The school district must include in its literacy plan a summary of the district's efforts to screen, identify, and provide interventions to students who demonstrate characteristics of dyslexia as measured by a screening tool approved by MDE. With respect to students screened or identified under paragraph (a), the report must include:
 - 1. a summary of the school district's efforts to screen for dyslexia;
 - 2. the number of students universally screened for that reporting year;

3. the number of students demonstrating characteristics of dyslexia for that year; and
4. an explanation of how students identified under this subdivision are provided with alternate instruction and interventions under Minnesota Statutes, section 125A.56, subdivision 1.

VI. INTERVENTION

- A. For each student identified under the screening identification process, the school district shall provide reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year.
- B. The school district must implement progress monitoring, as defined in Minnesota Statutes, section 120B.1118, for a student not reading at grade level.
- C. The school district must use evidence-based curriculum and intervention materials at each grade level that are designed to ensure student mastery of phonemic awareness, phonics, vocabulary development, reading fluency, and reading comprehension. Starting July 1, 2023, if the school district purchases new literacy curriculum, or literacy intervention or supplementary materials, the curriculum or materials must be evidence-based as defined in Minnesota Statutes, section 120B.1118.
- D. If a student does not read at or above grade level by the end of the current school year, the school district must continue to provide reading intervention until the student reads at grade level. School district intervention methods shall encourage family engagement and, where possible, collaboration with appropriate school and community programs that specialize in evidence-based instructional practices and measure mastery of foundational reading skills, including phonemic awareness, phonics, decoding, fluency, and oral language.
- E. By the 2025-2026 school year, intervention programs must be taught by an intervention teacher or special education teacher who has successfully completed training in evidence-based reading instruction approved by MDE. Intervention may include but is not limited to requiring student attendance in summer school, intensified reading instruction that may require that the student be removed from the regular classroom for part of the school day, extended-day programs, or programs that strengthen students' cultural connections.
- F. The school district must determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals. The school must develop the learning plan in consultation with the student's parent or guardian. The personal learning plan must include targeted instruction that is evidence-based and ongoing progress monitoring, and address knowledge gaps and

skill deficiencies through strategies such as specific exercises and practices during and outside of the regular school day, group interventions, periodic assessments or screeners, and reasonable timelines. The personal learning plan may include grade retention, if it is in the student's best interest; a student may not be retained solely due to delays in literacy or not demonstrating grade-level proficiency. A school must maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an individualized education program.

VII. LOCAL LITERACY PLAN

- A. The school district must adopt a local literacy plan to have every child reading at or above grade level every year beginning in kindergarten and to support multilingual learners and students receiving special education services in achieving their individualized reading goals. The school district must update and submit the plan to the Commissioner of MDE by June 15 each year. The plan must be consistent with the Read Act, and include the following:
 1. a process to assess students' foundational reading skills, oral language, and level of reading proficiency and the screeners used, by school site and grade level, under Minnesota Statutes, section 120B.123;
 2. a process to notify and involve parents;
 3. a description of how schools in the school district will determine the targeted reading instruction that is evidence-based and includes an intervention strategy for a student and the process for intensifying or modifying the reading strategy in order to obtain measurable reading progress;
 4. evidence-based intervention methods for students who are not reading at or above grade level and progress monitoring to provide information on the effectiveness of the intervention;
 5. identification of staff development needs, including a plan to meet those needs;
 6. the curricula used by school site and grade level;
 7. a statement of whether the school district has adopted a MTSS framework;
 8. student data using the measures of foundational literacy skills and mastery identified by MDE for the following students:
 - a. students in kindergarten through grade 3;

- b. students who demonstrate characteristics of dyslexia; and
 - c. students in grades 4 to 12 who are identified as not reading at grade level; and
- 9. the number of teachers and other staff that have completed training approved by the department.
- B. The school district must post its literacy plan on the official school district website and submit it to the Commissioner of MDE using the template developed by the Commissioner beginning June 15, 2024.

VIII. STAFF TRAINING

- A. Beginning July 1, 2024, a school district must provide access to the training required under Minnesota Statutes, section 120B.123, subdivision 5, to:
 - 1. intervention teachers working with students in kindergarten through grade 12;
 - 2. all classroom teachers of students in kindergarten through grade 3 and children in prekindergarten programs;
 - 3. special education teachers;
 - 4. curriculum directors;
 - 5. instructional support staff who provide reading instruction; and
 - 6. employees who select literacy instructional materials for a district.

IX. STAFF DEVELOPMENT

- A. The school district must provide training programs on evidence-based reading instruction to teachers and instructional staff in accordance with subdivision 1, paragraph (b). The training must include teaching in the areas of phonemic awareness, phonics, vocabulary development, reading fluency, reading comprehension, and culturally and linguistically responsive pedagogy.
- B. The school district shall use the data under Article V. above to identify the staff development needs so that:
 - 1. elementary teachers are able to implement explicit, systematic, evidence-based instruction in the five reading areas of phonemic awareness, phonics,

fluency, vocabulary, and comprehension with emphasis on mastery of foundational reading skills as defined in Minnesota Statutes, section 120B.1118 and other literacy-related areas including writing until the student achieves grade-level reading and writing proficiency;

2. elementary teachers have sufficient training to provide students with evidence-based reading and oral language instruction that meets students' developmental, linguistic, and literacy needs using the intervention methods or programs selected by the school district for the identified students;
3. licensed teachers employed by the school district have regular opportunities to improve reading and writing instruction;
4. licensed teachers recognize students' diverse needs in cross-cultural settings and are able to serve the oral language and linguistic needs of students who are multilingual learners by maximizing strengths in their native languages in order to cultivate students' English language development, including oral academic language development, and build academic literacy; and
5. licensed teachers are well trained in culturally responsive pedagogy that enables students to master content, develop skills to access content, and build relationships.

- C. The school district must provide staff in early childhood programs sufficient training to provide children in early childhood programs with explicit, systematic instruction in phonological and phonemic awareness; oral language, including listening comprehension; vocabulary; and letter-sound correspondence.

X. LITERACY INCENTIVE AID USES

The school district must use its literacy incentive aid to support implementation of evidence-based reading instruction. The following are eligible uses of literacy incentive aid:

1. training for kindergarten through grade 3 teachers, early childhood educators, special education teachers, reading intervention teachers working with students in kindergarten through grade 12, curriculum directors, and instructional support staff that provide reading instruction, on using evidence-based screening and progress monitoring tools;
2. evidence-based training using a training program approved by MDE;
3. employing or contracting with a literacy lead, as defined in Minnesota Statutes, section 120B.1118;

4. materials, training, and ongoing coaching to ensure reading interventions under Minnesota Statutes, section 125A.56, subdivision 1, are evidence-based; and costs of substitute teachers to allow teachers to complete required training during the teachers' contract day.

Legal References: Minn. Stat. § 120B.1118 (Read Act Definitions)
 Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
 Minn. Stat. § 120B.123 (Read Act Implementation)
 Minn. Stat. § 123A.24 (Withdrawing from a Cooperative Unit; Appealing Denial of Membership)
 Minn. Stat. § 124D.68 (Graduation Incentives Program)
 Minn. Stat. § 124D.98 (Literacy Incentive Aid)
 Minn. Stat. § 125A.56 (Alternate Instruction Required before Assessment Referral)

Cross References: None

Adopted: 1/28/2016
 Reviewed: 10/12/2023
 Revised: 10/26/2023
 Rescinds:

Burnsville-Eagan-Savage School District Policy 624

624 ONLINE INSTRUCTION

[Note: In 2023, the Minnesota Legislature repealed the Online Learning Option Act (Minnesota Statutes, section 124D.095) and replaced it with the Online Instruction Act (Minnesota Statutes, section 124D.094). This policy fully replaces the old Model Policy 624].

I. PURPOSE

The purpose of this policy is to recognize and govern online instruction options of students enrolled in the school district for purposes of compulsory attendance and address enrollment of students with an online instruction site for supplemental or full-time online learning.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall not prohibit an enrolled student from applying to enroll in online instruction.
- B. The school district shall grant academic credit for completing the requirements of an online instruction course or program.

III. DEFINITIONS

- A. "Blended instruction" means a form of digital instruction that occurs when a student learns part time in a supervised physical setting and part time through online instruction under paragraph (E).
- B. "Digital instruction" means instruction facilitated by technology that offers students an element of control over the time, place, path, or pace of learning and includes blended and online instruction.
- C. "Enrolling district" means the school district in which a student is enrolled under Minnesota Statutes, section 120A.22, subdivision 4.
- D. "Online course syllabus" means a written document that identifies the state academic standards taught and assessed in a supplemental online course under paragraph (I); course content outline; required course assessments; instructional methods; communication procedures with students, guardians, and the enrolling district under paragraph (C); and supports available to the student.

- E. "Online instruction" means a form of digital instruction that occurs when a student learns primarily through digital technology away from a supervised physical setting.
- F. "Online instructional site" means a site that offers courses using online instruction under paragraph (E) and may enroll students receiving online instruction under paragraph (E).
- G. "Online teacher" means an employee of the enrolling district under paragraph (C) or the supplemental online course provider under paragraph (J) who holds the appropriate licensure under Minnesota Rules, chapter 8710, and is trained to provide online instruction under paragraph (E).
- H. "Student" means a Minnesota resident enrolled in a school defined under Minnesota Statutes, section 120A.22, subdivision 4, in kindergarten through grade 12 up to the age of 21.
- I. "Supplemental online course" means an online learning course taken in place of a course provided by the student's enrolling district under paragraph (C).
- J. "Supplemental online course provider" means a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that is authorized by the Minnesota Department of Education (MDE) to provide supplemental online courses under paragraph (I).

IV. DIGITAL INSTRUCTION

- A. An enrolling district may provide digital instruction, including blended instruction and online instruction, to the district's own enrolled students. Enrolling districts may establish agreements to provide digital instruction, including blended instruction and online instruction, to students enrolled in the cooperating schools.
- B. When online instruction is provided, an online teacher shall perform all duties of teacher of record under Minnesota Rules, part 8710.0310. Unless the Commissioner of MDE grants a waiver, a teacher providing online instruction shall not instruct more than 40 students in any one online learning course or section.
- C. Students receiving online instruction full time shall be reported as enrolled in an online instructional site.
- D. Curriculum used for digital instruction shall be aligned with Minnesota's current academic standards and benchmarks.
- E. Digital instruction shall be accessible to students under section 504 of the federal Rehabilitation Act and Title II of the federal Americans with Disabilities Act.

- F. An enrolling district providing digital instruction and a supplemental online course provider shall assist an enrolled student whose family qualifies for the education tax credit under Minnesota Statutes, section 290.0674 to acquire computer hardware and educational software so they may participate in digital instruction. Funds provided to a family to support digital instruction or supplemental online courses may only be used for qualifying expenses as determined by the provider. Nonconsumable materials purchased with public education funds remain the property of the provider. Records for any funds provided must be available for review by the public or MDE.
- G. An enrolling district providing digital instruction shall establish and document procedures for determining attendance for membership and keep accurate records of daily attendance under Minnesota Statutes, section 120A.21.

V. SUPPLEMENTAL ONLINE COURSES

- A. Notwithstanding Minnesota Statutes, sections 124D.03 and 124D.08 and Minnesota Statutes, chapter 124E, procedures for applying to take supplemental online courses other than those offered by the student's enrolling district are as provided in this subdivision.
- B. Any kindergarten through grade 12 student may apply to take a supplemental online course. The student, or the student's parent or guardian for a student under age 17, must submit an application for the proposed supplemental online course or courses. A student may:
 - 1. apply to take an online course from a supplemental online course provider that meets or exceeds the academic standards of the course in the enrolling district they are replacing;
 - 2. apply to take supplemental online courses for up to 50 percent of the student's scheduled course load; and
 - 3. apply to take supplemental online courses no later than 15 school days after the student's enrolling district's term has begun. An enrolling district may waive the 50 percent course enrollment limit or the 15-day time limit.
- C. A student taking a supplemental online course must have the same access to the computer hardware and education software available in a school as all other students in the enrolling district.
- D. A supplemental online course provider must have a current, approved application to be listed by MDE as an approved provider. The supplemental online course provider must:
 - 1. use an application form specified by MDE;
 - 2. notify the student, the student's guardian if they are age 17 or younger, and

enrolling district of the accepted application to take a supplemental online course within ten days of receiving a completed application;

3. notify the enrolling district of the course title, credits to be awarded, and the start date of the online course. A supplemental online course provider must make the online course syllabus available to the enrolling district;
 4. request applicable academic support information for the student, including a copy of the IEP, EL support plan, or 504 plan; and
 5. track student attendance and monitor academic progress and communicate with the student, the student's guardian if they are age 17 or younger, and the enrolling district's designated online learning liaison.
- E. A supplemental online course provider may limit enrollment if the provider's school board or board of directors adopts by resolution specific standards for accepting and rejecting students' applications. The provisions may not discriminate against any protected class or students with disabilities.
- F. A supplemental online course provider may request that MDE review an enrolling district's written decision to not accept a student's supplemental online course application. The student may participate in the supplemental online course while the application is under review. Decisions shall be final and binding for both the enrolling district and the supplemental online course provider.
- G. A supplemental online course provider must participate in continuous improvement cycles with MDE.

VI. ENROLLING DISTRICT

- A. An enrolling district may not restrict or prevent a student from applying to take supplemental online courses.
- B. An enrolling district may request an online course syllabus to review whether the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district.
- C. Within 15 days after receiving notice of a student applying to take a supplemental online course, the enrolling district must notify the supplemental online course provider whether the student, the student's guardian, and the enrolling district agree that academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district. If the enrolling district does not agree that the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district, then:
1. the enrolling district must provide a written explanation of the district's decision to the student, the student's guardian, and the supplemental online

- course provider; and
- 2. the online provider must provide a response to the enrolling district explaining how the course or program meets the graduation requirements of the enrolling district.
- D. An enrolling district may reduce the course schedule of a student taking supplemental online courses in proportion to the number of supplemental online learning courses the student takes.
- E. An enrolling district must appoint an online learning liaison who:
 - 1. provides information to students and families about supplemental online courses;
 - 2. provides academic support information including IEPs, EL support plans, and 504 plans to supplemental online providers; and
 - 3. monitors attendance and academic progress, and communicates with supplemental online learning providers, students, families, and enrolling district staff.
- F. An enrolling district must continue to provide support services to students taking supplemental online courses as they would for any other enrolled student including support for English learners, case management of an individualized education program, and meal and nutrition services for eligible students.
- G. An online learning student must receive academic credit for completing the requirements of a supplemental online learning course. If a student completes an online learning course that meets or exceeds a graduation standard or the grade progression requirement at the enrolling district, that standard or requirement is met.
- H. Secondary credits granted to a supplemental online learning student count toward the graduation and credit requirements of the enrolling district. The enrolling district must apply the same graduation requirements to all students, including students taking supplemental online courses.
- I. An enrolling district must provide access to extracurricular activities for students taking supplemental online courses on the same basis as any other enrolled student.

VII. REPORTING

Courses that include blended instruction and online instruction must be reported in the manner determined by the Commissioner of MDE.

Legal References:

Minn. Stat. § 120A.21 (Enrollment of a Student in Foster Care)
 Minn. Stat. § 120A.22 (Compulsory Instruction)
 Minn. Stat. § 120A.24 (Reporting)
 Minn. Stat. § 124D.03 (Enrollment Options Act)
 Minn. Stat. § 124D.08 (School Board's Approval to Enroll in
 Nonresident District; Exceptions)
 Minn. Stat. § 124D.094 (Online Instruction Act)
 Minn. Stat. Ch. 124E (Charter Schools)
 Minn. Rules Ch. 8710 (Teacher and Other School Professional
 Licensing)

Cross References:

Burnsville-Eagan-Savage School District Policy 613 (Graduation
 Requirements)
 Burnsville-Eagan-Savage School District Policy 620 (Credit for
 Learning)



**Agenda IV.A.9.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Imina Oftedahl, Director of Curriculum, Instruction and Assessment

Date: October 26, 2023

Re: Policies 425: *Professional Development*, 601: *School District Curriculum and Instruction Goals*, 603: *Curriculum Development*, 604: *Instructional Curriculum*, 616: *School District System Accountability*, and 620: *Credit for Learning*

Recommendation: Approve, on a second reading basis, changes to Policies 425: *Professional Development*, 601: *School District Curriculum and Instruction Goals*, 603: *Curriculum Development*, 604: *Instructional Curriculum*, 616: *School District System Accountability*, and 620: *Credit for Learning*.

The policies were reviewed by the Policy Review Committee on September 26, 2023. The first reading was approved by the board on October 12, 2023.

Summary:

- 425 – MSBA added a paraprofessional paid orientation or professional development per legislative requirements
- 601 – MSBA added definitions; updates WBWF plan; deletes obsolete provisions for reading
- 603 – MSBA updated District Advisory Committee provisions; deletes curriculum development process (Art. VI)
- 604 – MSBA updated required academic standards; prohibits curriculum discrimination/discipline
- 616 – MSBA deleted "graduation standards"; adds reports; updates District Advisory Committee provisions
- 620 – MSBA removed online learning (see updated Policy 624); updates definitions; adds health care credit

Adopted: 1/1984
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: GCL

Burnsville-Eagan-Savage School District Policy 425

425 PROFESSIONAL DEVELOPMENT

I. PURPOSE

The purpose of this policy is to establish a professional development program and structure to carry out planning and reporting on professional development that supports improved student learning.

II. PROFESSIONAL DEVELOPMENT ADVISORY COMMITTEE AND SITE PROFESSIONAL DEVELOPMENT TEAMS

- A. The School Board directs the superintendent or designee to establish a Professional Development Advisory Committee to develop a professional development plan, assist site professional development teams in developing a site plan consistent with the goals of the professional development plan, and evaluate professional development efforts at the site level.
 - 1. The majority of the membership of the Professional Development Advisory Committee shall consist of teachers representing various grade levels, subject areas, and special education. Membership shall consist of members of each school Buildings Leadership Team. The Committee also will include nonteaching staff, parents, and administrators.
- B. The School Board directs the superintendent or designee to establish the site professional development teams.
 - 1. Members of the site teams will be selected by a process to have involvement at the site level.
 - 2. The Professional Development Advisory Committee will work with the site professional development teams to develop a site plan consistent with the goals of the professional development plan.
 - 3. The majority of the site professional development teams shall be teachers representing various grade levels, subject areas, and special education.

III. DUTIES OF THE PROFESSIONAL DEVELOPMENT ADVISORY COMMITTEE

- A. The Professional Development Advisory Committee will develop a professional development plan that will be reviewed and subject to approval by the School

Board once a year.

B. The professional development plan must contain the following elements:

1. Professional development outcomes that are consistent with the education outcomes as may be determined periodically by the School Board;
2. The means to achieve the professional development outcomes;
3. The procedures for evaluating progress at each school site toward meeting educational outcomes consistent with relicensure requirements under Minnesota Statutes Section 122A.18;
4. Ongoing professional development activities that contribute toward continuous improvement in achievement of the following goals:
 - a. Improve student achievement of state and local education standards in all areas of the curriculum by using best practices methods;
 - b. Effectively meet the needs of a diverse student population, including at-risk children, children with disabilities, and gifted children, within the regular classroom and other settings;
 - c. Provide an inclusive curriculum for a racially, ethnically, and culturally diverse student population that is consistent with state education diversity rule and the district's education diversity plan;
 - d. Improve staff collaboration and develop mentoring and peer coaching programs for teachers new to the school or district;
 - e. Effectively teach and model violence prevention policy and curriculum that address early intervention alternatives, issues of harassment, and teach nonviolent alternatives for conflict resolution;
 - f. Effectively deliver digital and blended learning and curriculum and engage students with technology; and
 - g. Provide teachers and other members of building leadership teams with appropriate management and financial management skills.
5. The professional development plan also must:
 - a. Support stable and productive professional communities achieved through ongoing and schoolwide progress and growth in teaching practice;

- b. Emphasize coaching, professional learning communities, classroom action research, and other job-embedded models;
 - c. Maintain a strong subject matter focus premised on students' learning goals;
 - d. Ensure specialized preparation and learning about issues related to teaching students with special needs and limited English proficiency; and
 - e. Reinforce national and state standards of effective teaching practice.
 - 6. Professional development activities must:
 - a. Focus on the school classroom and research-based strategies that improve student learning;
 - b. Provide opportunities for teachers to practice and improve their instructional skills over time;
 - c. Provide opportunities for teachers to use student data as part of their daily work to increase student achievement;
 - d. Enhance teacher content knowledge and instructional skills, including to accommodate the delivery of digital and blended learning and curriculum and engage students with technology;
 - e. Align with state and local academic standards;
 - f. Provide opportunities to build professional relationships, foster collaboration among principals and staff who provide instruction, and provide opportunities for teacher-to-teacher mentoring; and
 - g. Align with the plan, if any, of the district or site for an alternative teacher professional pay system.
 - 7. Professional development activities may include curriculum development and curriculum training programs and activities that provide teachers and other members of site-based teams training to enhance team performance.
 - 8. The school district may implement other professional development activities required by law and activities associated with professional teacher compensation models.
- C. The Professional Development Advisory Committee will assist site professional development teams in developing a site plan consistent with the goals and outcomes of the district professional development plan.

- D. The Professional Development Advisory Committee will evaluate professional development efforts at the site level and will report to the School Board on an annual basis the extent to which staff at the site has met the outcomes of the professional development plan.
- E. In addition to developing a Professional Development Plan, the Professional Development Advisory Committee also must develop teacher mentoring programs for teachers new to the profession or school district, including teaching residents, teachers of color, teachers who are American Indian, teachers in license shortage areas, teachers with special needs, or experienced teachers in need of peer coaching. Teacher mentoring programs must be included in or aligned with the school district's teacher evaluation and peer review processes under Minnesota Statutes, sections 122A.40, subdivision 8 or 122A.41, subdivision 5.
- F. The Professional Development Advisory Committee shall assist the School District in preparing any reports required by the Department of Education relating to professional development or teacher mentoring including, but not limited to, the reports referenced in Section VII. below.

IV. DUTIES OF THE SITE PROFESSIONAL DEVELOPMENT TEAM

- A. Each site professional development team shall develop a site plan, consistent with the goals of the professional development plan.
- B. The site professional development team must demonstrate the extent to which staff at the site have met the outcomes of the professional development plan.

V. PROFESSIONAL DEVELOPMENT FUNDING

- A. Unless the School District is in statutory operating debt or a majority of the School District Board and a majority of its licensed teachers annually vote to waive the requirement to reserve basic revenue for professional development, the School District will reserve an amount equal to at least two percent of its basic revenue for: in-service education for violence prevention programs to help students learn how to resolve conflicts within their families and communities in non-violent, effective ways; professional development plans; curriculum development and programs; other in-service education; teachers' workshops; teacher conferences; the cost of substitute teachers for professional development purposes; preservice and in-service education for special education professionals and paraprofessionals; and other related costs for professional development efforts. The school district also may use the revenue reserved for professional development for grants to the school district's teachers to pay for coursework and training leading to certification as either a college in the schools teacher or a concurrent enrollment teacher. In order to receive a grant, the teacher must be enrolled in a program that includes coursework and training focused on teaching a core subject.

- B. The School District may, in its discretion, expend an additional amount of unreserved revenue for professional development based on its needs. The additional expenditure does not need to follow the allocation described in V.A.
- C. Release time provided for teachers to supervise students on field trips and school activities, or independent tasks not associated with enhancing the teacher's knowledge and instructional skills, such as preparing report cards, calculating grades, or organizing classroom materials, may not be counted as professional development time that is financed with professional development reserved revenue under Minnesota Statutes section 122A.61.

VI. PROCEDURE FOR USE OF PROFESSIONAL DEVELOPMENT FUNDS

- A. On a yearly basis, the Professional Development Advisory Committee, with the assistance of the site professional development teams, shall prepare a projected budget setting forth proposals for allocating professional development funds reserved for each school site. Such budgets shall include, but not be limited to, projections as to the cost of building site training programs, costs of individual professional seminars, and cost of substitutes.
- B. Individual requests from staff for leave to attend professional development activities shall be submitted and reviewed according to school district policy, staff procedures, contractual agreement, and the effect on school district operations. Failure to timely submit such requests may be cause for denial of the request.

VII. PARAPROFESSIONALS, TITLE I AIDES, AND OTHER INSTRUCTIONAL SUPPORT STAFF

- A. The school district must provide a minimum of eight hours of paid orientation or professional development annually to all paraprofessionals, Title I aides, and other instructional support staff. Six of the eight hours must be completed before the first instructional day of the school year or within 30 days of hire.
- B. The orientation or professional development must be relevant to the employee's occupation and may include collaboration time with classroom teachers and planning for the school year.
- C. For paraprofessionals who provide direct support to students, at least 50 percent of the professional development or orientation must be dedicated to meeting the requirements of this section. Professional development for paraprofessionals may also address the requirements to the MDE Commissioner.
- D. A school administrator must provide an annual certification of compliance with this requirement to the MDE Commissioner.

VIII. REPORTING

- A. The School District shall prepare an annual report per Minnesota Department of

Education requirements.

- B. The School Board will receive an annual report from the School Improvement and Student Achievement department (SISA) regarding the prior year's professional development program.

Legal References: Minn. Stat. § 120A.41 (Length of School Year; Days of Instruction)
 Minn. Stat. § 120A.415 (Extended School Calendar)
 Minn. Stat. § 120B.22, subd. 2 (Violence Prevention Education)
 Minn. Stat. § 121A.642 (Paraprofessional Training)
 Minn. Stat. § 122A.187 (Expiration and Renewal)
 Minn. Stat. § 122A.40, subds. 7, 7a and 8 (Employment; Contracts; Termination - Additional Staff Development and Salary)
 Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions - Additional Staff Development and Salary)
 Minn. Stat. § 122A.60 (Staff Development Program)
 Minn. Stat. § 122A.70 (Teacher Mentorship and Retention of Effective Teachers)
 Minn. Stat. § 122A.61 (Reserved Revenue for Staff Development)
 Minn. Stat. § 123B.147, subd. 3 (Principals)
 Minn. Stat. § 124D.861 (Achievement and Integration for Minnesota)
 Minn. Stat. § 124D.862 (Achievement and Integration Revenue)
 Minn. Stat. § 126C.10, Subds. 2 and 2b (General Education Revenue)
 Minn. Stat. § 126C.13, Subd. 5 (General Education Levy and Aid)

Cross References:

Adopted: 6/1986

Burnsville-Eagan-Savage School District Policy 601

Reviewed: 10/12/2023

Revised: 10/26/2023

Rescinds: IA-AE (rescinded on 9/2012 by Policy 104)

601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Graduation Standards and federal law and are aligned with creating the world's best workforce.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish the "world's best workforce" in which all learning in the school district should be directed and for which all school district learners should be held accountable in order to be real-world ready.

III. DEFINITIONS

- A. "Academic standard" means a summary description of student learning in a required content area or elective content area.
- B. "Antiracist" means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions
- C. "Benchmark" means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- D. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.
- E. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.
- F. "Ethnic studies" as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.
- G. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job

shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.

- H. "Institutional racism" means structures, policies, and practices within and across institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.
- I. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning.
- J. "Performance measures" are measures to determine school district and school site progress in striving to create the world's best workforce and must include at least the following:
 - 1. the size of the academic achievement gap and rigorous course taking, including college-level advanced placement, postsecondary enrollment options including concurrent enrollment, other statutorily recognized courses of study or industry certification courses or programs and enrichment experiences by student subgroup;
 - 2. student performance on the Minnesota Comprehensive Assessments;
 - 3. high school graduation rates; and
 - 4. career and college readiness under Minnesota Statutes section 120B.30, subdivision 1.
- K. "World's best workforce" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.

[Note: Definitions B, D, F, and H are added to Minnesota Statutes 120B.11—the World's Best Workforce law—effective August 1, 2023. The definitions apply to revisions to the World's Best Workforce law regarding strategic plans; these revisions are effective "for all strategic plans reviewed and updated after June 30, 2024.

Because school districts may choose to implement the new definitions and the strategic plan revisions before June 30, 2024, MSBA includes the new definitions and revisions in Articles III and IV. A school district could choose to wait to adopt the new definitions and revisions with the understanding that they will be effective for all strategic plans reviewed and updated after June 30, 2024.]

IV. LONG-TERM STRATEGIC PLAN

- A. The school board, at a public meeting, must adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with creating the world's best workforce and includes the following:
1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified in Minnesota Statutes, section 120B.345, subdivision 3, paragraph (b)(2).
 2. a process to assess and evaluate each student's progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt early-admission procedures consistent with Minnesota Statutes, section 120B.15 and identifying the strengths and weaknesses of instruction affecting students' progress and growth toward career and college readiness and leading to the world's best workforce;
 3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes section 123B.147, subdivision 3, students' access to effective teachers who are members of populations under-represented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minnesota Statutes section 120B.35, Subdivision 3(b)(2), and teacher evaluations under Minnesota Statutes section 122A.40, subdivision 8, or 122A.41, subdivision 5; strategies for improving instruction, curriculum, and student achievement and, where practicable, the native language development and the academic achievement of English learners;
 4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;
 5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income families, children in families of People of Color, and children in American Indian families are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;
 6. education effectiveness practices that
 - a. integrate high-quality instruction, technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;

- b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;
 - c. provide a collaborative professional culture that seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and;
- 7. an annual budget for continuing to implement the school district plan; and
- 8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.

The school district is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce)
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
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 613 (Graduation Requirements)
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)

Adopted: 5/1985
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: IF

Burnsville-Eagan-Savage School District Policy 603

603 CURRICULUM DEVELOPMENT

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

IV. DISTRICT ADVISORY COMMITTEE

- A. The school board must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
- B. The district advisory committee, to the extent possible, must reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents must comprise at least two-thirds of committee members.
- C. The district advisory committee must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes section 124D.59, subdivisions 2 and 2a.
- D. The school district may establish site teams as subcommittees of the district advisory committee.

- E. The district advisory committee shall recommend to the school board
1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes section 120B.11, subdivision 1a, section 120B.022, subdivisions 1a and 1b, and section 120B.35,
 2. district assessments,
 3. means to improve students' equitable access to effective and more diverse teachers,
 4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;
 5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and
 6. program evaluations.
- F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent who is not also an employee of the school district. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

- A. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes section 120A.20, subdivision 1(c). A student's plan under this section shall continue while the student is enrolled.
- B. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.

- C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
 Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
 Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
 Minn. Stat. § 120B.12 (Reading Proficiently No Later than the End of Grade 3)
 Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
 Minn. Stat. § 124D.59 (Definitions)
 Minn. Rules Part 3500.0550 (Inclusive Educational Program)
 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 Part 3501.0820 (Academic Standards for the Arts)
 Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
 Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
 Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
 Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
 20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: Burnsville Eagan Savage School District Policy 604 (Instructional Curriculum)
 Burnsville Eagan Savage School District Policy 605 (Alternative Programs)
 Burnsville Eagan Savage School District Policy 613 (Graduation Requirements)
 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)

Adopted: 12/17/2015
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds:

Burnsville-Eagan-Savage School District Policy 604

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

- A. Instruction must be provided in at least the following subject areas:
 - 1. basic communication skills including reading and writing, literature, and fine arts;
 - 2. mathematics and science;
 - 3. social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I.);
 - 4. health and physical education;
 - 5. The arts;
 - 6. Career and technical education; and
 - 7. World languages.
- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. Public elementary and middle schools must offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.
- D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.

- E. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- F. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- G. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- H. The school district or charter school may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 - 1. language arts;
 - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 - 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 - 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 - 5. physical education;
 - 6. health, for which locally developed academic standards apply; and
 - 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, 18 years of age or older, to review the content of the instructional materials to be

provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

V. CPR AND AED INSTRUCTION

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by grade 6 and no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork,

collaboration, creativity, communication, critical thinking, and good work habits;

2. emphasize academic rigor and high expectations and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
 5. help students access education and career options;
 6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
 7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
 9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.
- C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum,

targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.

- D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.
- E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
- F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
 Minn. Stat. § 120B.101 (Curriculum)
 Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
 Minn. Stat. § 120B.20 (Parental Curriculum Review)
 Minn. Stat. § 120B.021 (Required Academic Standards)
 Minn. Stat. § 120B.022 (Elective Standards)
 Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)
 Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
 Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References:

Burnsville-Eagan-Savage	School District Policy 603 (Curriculum Development)
Burnsville-Eagan-Savage	School District Policy 605 (Alternative Programs)
Burnsville-Eagan-Savage	School District Policy 603 (Curriculum Development)
Burnsville-Eagan-Savage	School District Policy 613 (Graduation Requirements)

Adopted: 05/1986
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: IE

Burnsville-Eagan-Savage School District Policy 616

616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding the implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the school district. The school district established a system to transition to the graduation requirements of the K-12 Minnesota Academic Standards. The school district also established a system to review and improve instruction, curriculum, and assessment which will include substantial input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

III. DEFINITIONS

- A. “Credit” means a student’s successful completion of one semester of study or a student’s mastery of the applicable subject matter, as determined by the school district.
- B. “World’s best workforce” means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students, between students living in poverty and students not living in poverty, between English language learners and non-English language learners, between students who receive or do not receive special education; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

- 1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals K-12

are the graduation and education standards contained in the Minnesota Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's SASIAC Advisory Committee.

2. The SASIAC Advisory Committee is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
 3. The improvement goals should address recommendations identified through the district continuous improvement process. The school district's goal setting process will include consideration of individual site goals. School district goals will be developed through the district's continuous improvement process.
 4. The district's continuous improvement process will ensure:
 - a. The evaluation of students' progress and the identification of the strengths and weaknesses of instruction and curriculum affecting students' progress;
 - b. A plan for improving instruction and curriculum; and
 - c. An instruction plan that includes educational effectiveness processes integrating instruction, curriculum, assessment, and technology.
- B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes section 123B.147, and teacher evaluations under Minnesota Statutes section 122A.40, or 122A.41.
- C. Advisory Committee (Student Achievement and Systems Improvement Advisory Committee - SASIAC)
1. By November 1 of each year, the advisory committee will meet to advise and assist the school district in the implementation of the school district system accountability and continuous improvement process.
 2. The Student Achievement and Systems Improvement Advisory Committee (SASIAC), working in cooperation with other committees of the school district, will provide active community participation in:

- a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;
 - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;
 - c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and
 - d. Advising the school board about development of the annual budget.
3. The committee shall meet the following criteria:
- a. SASIAC shall ensure active community participation in planning for instruction and curriculum affecting achievement.
 - b. SASIAC shall give input to the school board on school district-wide standards, assessments, and program evaluation.
4. The committee shall meet four times annually.
5. Committee members will be nominated by their building principal in consultation with the PTO (Parent Teacher Organization) or other equivalent parent organization.
6. Term of Office
- a. Committee representatives will serve up to two years.
 - b. Members may be reappointed to serve no more than one additional two-year term if there is difficulty recruiting a representative.

D. Reporting.

1. Consistent with Minnesota Statutes section 120B.36, Subd. 1, the school board shall publish the World's Best Workforce report on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world's best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies about their connection to and level of satisfaction with school. The school district shall include the results of

this evaluation in its summary report to the Commissioner.

2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.
3. The school district must annually report the district's class size ratios by each grade to the commissioner of education in the form and manner specified by the commissioner.
4. The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

Legal References:

Minn. Stat. § 120B.018 (Definitions)

Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)

Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)

Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)

Minn. Stat. § 120B.36 (School Accountability;) Minn. Stat. § 122A.40 (Employment; Contracts; Termination)

Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the FirstClass; Definitions)

Minn. Stat. § 123B.04 (Site Decision Making, Individualized Learning Agreement; Other Agreements)

Minn. Stat. § 123B.147 (Principals)

Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)

Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)

Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)Minn. Rules

Parts 3501.0900-3501.0955 (Academic Standards in Science)Minn. Rules

Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

Burnsville-Eagan-Savage School District Policy 104 (School District Mission Statement)

Burnsville-Eagan-Savage School District Policy 105 (Equity, Access and Excellence in Education)

Burnsville-Eagan-Savage School District Policy 601 (School District

Curriculum and Instruction Goals)

Burnsville-Eagan-Savage School District Policy 613 (Graduation Requirements)

Burnsville-Eagan-Savage School District Policy 614 (School District Assessment Program)

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 620 (Credit for Learning)

Adopted: 4/1997
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: IKF

Burnsville-Eagan-Savage School District Policy 620

620 CREDIT FOR LEARNING

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy address transfer of student credit from out-of-state, out-of-country, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

- A. “Accredited school” means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes section 123B.445 or recognized by the Commissioner of the Minnesota Department of Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. “Course” means a course or program.
- D. “Eligible institution” means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by the North Central Association of Colleges and Schools, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- E. “Nonpublic school” is a private school or home school in which a child is provided

instruction in compliance with the Minnesota compulsory attendance laws.

- F. “Weighted grades” is the upward adjustment of numerical value of student grades in the calculation of grade point averages.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or country or nonpublic school evidencing the course taken and the grade and credit awarded.
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. In the event the content of a course taken at an accredited nonpublic school or public school in another state or country does not fully align with the content of the school district’s high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district’s high school graduation requirements will not be used to compute honor roll and/or class rank.
 - c. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In

addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

- b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements, but the grade shall be a "P" (pass).
 - d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
 - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
- C. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards content standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation and credit requirements and subject area requirements of the district.
 - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2. Seven quarter or four semester postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be

prorated.

3. When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 4. In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
 6. When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11.

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. CREDIT BY ASSESSMENT

- A. The school district will develop and provide processes and procedures by which students may meet a graduation requirement for knowledge acquired in another learning environment for which no transcript or official documentation exists. There are two methods by which a student may demonstrate learning that aligns with district graduation requirements and complete other requirements of the Minnesota Academic Standards which may allow credit in lieu of standard curriculum offered by the district. This can occur through demonstration of previous learning by submitting a portfolio of evidence or by demonstrating knowledge through an exam process administered by school district staff.

IX. WEIGHTED GRADES

- A. The school district does not offer weighted grades.
- B. The district will use a dual-ranking system at the high school level, which allows students to be ranked separately by taking identified rigorous courses. All students can access identified rigorous classes at the high school level.

X. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students) Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)

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. (Academic Standards for the Arts) Minn.

Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)Minn.
 Rules Parts 3501.1200-3501.1210 (Academic Standards for English
 Language Development)
 Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social
 Studies)
 Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for
 Physical Education)

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 613 (Graduation
 Requirements)
 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)
 Burnsville-Eagan-Savage School District Policy 624 (Online Instruction)



**Agenda IV.A.10.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Dr. Chris Bellmont, Assistant Superintendent

Date: October 26, 2023

Re: Policies 299: *Student Representative to the School Board*, 504: *Student Appearance*, 418: *Drug-Free Workplace/Drug-Free School*, 506: *Student Discipline*, 515: *Protection and Privacy of Pupil Records*, and 602: *Organization of School Calendar and School Day*

Recommendation: Approve, on a second reading basis, changes to Policies 299: *Student Representative to the School Board*, 504: *Student Appearance*, 418: *Drug-Free Workplace/Drug-Free School*, 506: *Student Discipline*, 515: *Protection and Privacy of Pupil Records*, and 602: *Organization of School Calendar and School Day*.

The policies were reviewed by the Policy Review Committee on September 26, 2023. The first reading was approved by the board on October 12, 2023.

Summary:

- 299 – Policy changes suggested by the administration
- 504 – MSBA legislative changes
- 418 – MSBA changes reflects marijuana legalization
- 506 – MSBA added substantial revisions about nonexclusionary disciplinary practices, reasonable force, recess, etc.
- 515 – The Minnesota Legislature passed a law about student directory information that is now in effect. MSBA updated the policy to reflect the legislative changes.
- 602 – MSBA added E-learning provisions.

Adopted: 7/1985

Burnsville-Eagan-Savage School District Policy 299

Reviewed: 10/12/2023

Revised: 10/26/2023

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 Leadership Councils 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 Burnsville High School student runner up in the identification process 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:

Adopted: 9/24/2015
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds:

Burnsville-Eagan-Savage School District Policy 504

504 STUDENT DRESS AND APPEARANCE

I. PURPOSE

The purpose of this policy is to enhance the learning environment of students by establishing expectations of dress and grooming that are related to educational goals and community standards.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to encourage students to be dressed appropriately for school activities and in keeping with community standards. This is a joint responsibility of the student and the student's parent(s) or guardian(s).
- B. Appropriate clothing includes, but is not limited to, the following:
 - 1. Clothing appropriate for the weather.
 - 2. Clothing that does not create a health or safety hazard.
 - 3. Clothing appropriate for the activity (i.e., physical education or the classroom).
- C. Inappropriate clothing includes, but is not limited to, the following:
 - 1. Tops that are low cut, expose the midriff and other clothing that expose undergarments.
 - 2. Clothing bearing a message that is lewd, vulgar, or obscene.
 - 3. Apparel promoting products or activities that are illegal for use by minors.
 - 4. Objectionable emblems, badges, symbols, signs, words, objects or pictures on clothing or jewelry (including sports apparel) communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group, evidences gang membership or affiliation, or approves, advances, or provokes any form of religious, racial, or sexual harassment and/or violence against other individuals as defined in Burnsville-Eagan-Savage School District Policy 413.
 - 5. Any apparel or footwear that would damage school property.

6. Hair, including but not limited to hair texture and hair styles such as braids, locks, and twists.
- D. The intention of this policy is not to abridge the rights of students to express political, religious, philosophical, or similar opinions by wearing apparel on which such messages are stated. Such messages are acceptable as long as they are not lewd, vulgar, obscene; libelous; do not denigrate, harass, or discriminate against others on the basis of protected class status under the Minnesota Human Rights Act; or do not violate school district policies prohibiting discrimination, bullying, violence, harassment, or other harmful activities.

III. PROCEDURES

- A. Enforcement of a student dress code will be approached with careful consideration and sensitivity, with the goals of supporting students as they express themselves and pursue their full potential, of not shaming students, and of minimalizing loss of instructional time. When possible, dress code matters should be addressed privately with students, should seek to determine whether factors exist that impact the student's ability to comply with the dress code, and should seek to address such issues.
- B. When, in the reasonable judgment of the administration, (1) a student's clothing or appearance may materially and substantially disrupt or interfere with the educational mission, school environment, classwork, or school activities; (2) may incite or contribute to substantial disorder or invasion of the rights of others; or (3) pose a threat to the health or safety of the student or others, the student will be directed to make modifications. Parents or guardians will be notified. Other consequences may be enforced in line with Policy 506 (Student Discipline).
- C. The administration may recommend a form of dress considered appropriate for a specific event and communicate the recommendation to students and parents/guardians. A school district or charter school must not prohibit an American Indian student from wearing American Indian regalia, Tribal regalia, or objects of cultural significance at a graduation ceremony.
- D. Likewise, an organized student group may recommend a form of dress for students considered appropriate for a specific event and bring such recommendation to the administration for approval.

Legal References: U. S. Const., amend. I
Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
B.W.A. v. Farmington R-7 Sch. Dist., 554 F.3d 734 (8th Cir. 2009)
Lowry v. Watson Chapel Sch. Dist., 540 F.3d 752 (8th Cir. 2008)
Stephenson v. Davenport Cmty. Sch. Dist., 110 F.3d 1303 (8th Cir. 1997)
B.H. ex rel. Hawk v. Easton Area School Dist., 725 F.3d 293 (3rd Cir. 2013)

D.B. ex rel. Brogdon v. Lafon, 217 Fed.Appx. 518 (6th Cir. 2007)
Hardwick v. Heyward, 711 F.3d 426 (4th Cir. 2013)
Madrid v. Anthony, 510 F.Supp.2d 425 (S.D. Tex. 2007)
McIntire v. Bethel School, Indep. Sch. Dist. No. 3, 804 F.Supp. 1415 (W.D. Okla. 1992)
Hicks v. Halifax County Bd. of Educ., 93 F.Supp.2d 649 (E.D. N.C. 1999)
Olesen v. Bd. of Educ. of Sch. Dist. No. 228, 676 F.Supp. 820 (N.D. Ill. 1987)

Cross References: Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)

Adopted: 6/89

Burnsville-Eagan-Savage School District Policy 418

Reviewed: 10/12/2023

Revised: 10/26/2023

Rescinds: GBCBA, JFCH

418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

- A. Use or possession of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, and controlled substances before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.
- B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, or controlled substances in any school location.
- C. An individual may not use or possess cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products in a public school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13, including all facilities, whether owned, rented or leased, and all vehicles that the school district owns, leases, rents, contracts for, or controls.
- D. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

- A. "Alcohol" includes any alcoholic beverage containing more than one-half of one percent alcohol by volume.
- B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.

- C. “Edible cannabinoid product” means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.
- D. “Nonintoxicating cannabinoid” means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by injections, inhalation, ingestion, or by any other immediate means.
- E. “Medical cannabis” means any species of the genus cannabis plant, or any mixture or preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; (4) combustion with use of dried raw cannabis; or (5) any other method, approved by the commissioner.
- F. “Possess” means to have on one’s person, in one’s effects, or in an area subject to one’s control.
- G. “School location” includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.
- H. “Sell” means to sell, give away, barter, deliver, exchange, distribute or dispose of to another, or to manufacture; or to offer or agree to perform such an act, or to possess with intent to perform such an act.
- I. “Toxic substances” includes: (1) glue, cement, aerosol paint, containing toluene, benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter; or (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the commissioner of health.
- J. “Use” means to sell, buy, manufacture, distribute, dispense, be under the influence of, or consume in any manner, including, but not limited to, consumption by injection, inhalation, ingestion, or by any other immediate means.

IV. EXCEPTIONS

- A. A violation of this policy does not occur when a person brings onto a school location, for such person’s own use, a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, which has a currently accepted medical use in treatment in the United States and the

person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.

- B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes section 624.701, subdivision 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).
- C. A violation of this policy does not occur when a person uses or possesses a toxic substance unless they do so with the intent of inducing or intentionally aiding another in inducing intoxications, excitement, or stupefaction of the central nervous system, except under the direction and supervision of a medical doctor.

V. PROCEDURES

- A. Students who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, must comply with the school district's student medication policy.
- B. Employees who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform their supervisor. The employee may be required to provide a copy of the prescription.
- C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.
- D. Employees are subject to the school district's drug and alcohol testing policies and procedures.
- E. Members of the public are not permitted to possess controlled substances, intoxicating cannabinoids, or edible cannabinoid products in a school location except with the express permission of the superintendent or designee.
- F. No person is permitted to possess or use medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place, including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the

influence of medical cannabis, Nonintoxicating cannabinoids, or edible cannabinoid products.

- G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes section 624.701, subdivision 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. SCHOOL PROGRAMS

- A. Starting in the 2026-2027 school year, the school district must implement a comprehensive education program on cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, for students in middle school and high school. The program must include instruction on the topics listed in the Minnesota Statutes, section 120B.215, subdivision 1 and must:
 - 1. respect community values and encourage students to communicate with parents, guardians, and other trusted adults about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl; and
 - 2. refer students to local resources where students may obtain medically accurate information about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, and treatment for a substance use disorder.
- B. School district efforts to develop, implement, or improve instruction or curriculum as a result of the provisions of this section must be consistent with the Minnesota Statutes, sections 120B.10 and 120B.11.
- C. Notwithstanding any law to the contrary, the school district shall have a procedure for a parent, a guardian, or an adult student 18 years of age or older to review the content of the instructional materials to be provided to a minor child or to an adult student pursuant to this article. The district must allow a parent or adult student to opt out of instruction under this article with no academic or other penalty for the student and must inform parents and adult students of this right to opt out.

VII. ENFORCEMENT

- A. Students
 - 1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids, and including edible cannabinoid products.
 - 2. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling,

including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counselling service. which may be provided by school based mental health services providers; and/or referral to law enforcement officials when appropriate.

3. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.

B. Employees

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

C. The Public

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

Legal References: Minn. Stat. § 120B.215 (Education on Cannabis Use and Substance Use)
 Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
 Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)

Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
 Minn. Stat. § 152.01, Subd. 15a (Definitions)
 Minn. Stat. § 152.0264 (Cannabis Sale Crimes)
 Minn. Stat. § 152.22, Subd. 6 (Definitions; Medical Cannabis)
 Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
 Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
 Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
 Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
 Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
 Minn. Stat. § 342.09 (Personal Adult Use of Cannabis)
 Minn. Stat. § 342.56 (Limitations)
 Minn. Stat. § 609.684 (Abuse of Toxic Substances)
 Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
 20 U.S.C. § 7101-7165 (Student Support and Academic Enrichment Grants)
 21 U.S.C. § 812 (Schedules of Controlled Substances)
 41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
 21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
 34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 Burnsville-Eagan-Savage School District Policy 416 (Drug and Alcohol Testing)
 Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
 Burnsville-Eagan-Savage School District Policy 419 (Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 516 (Student Medication)

Adopted: 5/04
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: JFC

Burnsville-Eagan-Savage School District Policy 506

506 STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that the school district's work toward its mission of providing an exemplary educational program to its students is not interrupted. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked to the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as

appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

- A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).
- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section [120B.02](#) and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1. for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The

school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;

2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.
- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to

restrain a student to prevent imminent bodily harm or death to the student or another.

- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.
- I. Reasonable Force Reports
 - 1. The school district must report data on its use of any responsible force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
 - 2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
 - 3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

VIII. CODE OF STUDENT CONDUCT

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.
1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
 2. The use of profanity or obscene language, or the possession of obscene materials;
 3. Gambling, including, but not limited to, playing a game of chance for stakes;
 4. Violation of the school district's Hazing Prohibition Policy;
 5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
 6. Violation of the school district's Student Attendance Policy;
 7. Opposition to authority using physical force or violence;
 8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco- and Smoke-Free Environment Policy.

9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Electronic Technologies Acceptable Use Policy;

22. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district's Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a member of a protected group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of electronic devices or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;

36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to damage school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, gender identity or expression, or disability.
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:
 - 1. a student causes or is likely to cause serious physical harm to other students or staff;
 - 2. the student's parent or guardian specifically consents to the use of recess detention; or
 - 3. for student's receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district code of conduct, , regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for

any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Expulsion under the Pupil Fair Dismissal Act;

- S. Exclusion under the Pupil Fair Dismissal Act; and/or
- T. Restorative conversations or practices
- U. Reteaching expectations
- V. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and governance of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as outlined in the Student/Parent Handbook. The building principal will work with the teacher to determine the length of the removal and plan for readmission.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
 2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
 3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
 4. Other conduct, which in the discretion of the teacher or administration requires removal of the student from class.
- B. Prior to removing the student from the classroom, a teacher must employ response strategies, including a restatement of expectations (warning) so that the student understands that continual disruption might lead to removal from class. When the student's behavior is extreme or unsafe, an immediate removal may be warranted.
 - C. Within 24 hours of the removal, the teacher who removed the student must make a good faith effort to inform the student's parent or guardian by phone or in person that the student was removed from class. A good faith effort should include, as appropriate and/or necessary, multiple attempts to contact the parent and/or guardian using a variety of communication tools including, but not limited to phone calls, email, text messages, home visits, or other contacts. Efforts should be made to use the parent's or guardian's preferred method of communication, if known. The teacher must also submit a concise, objective written explanation of the basis

for the removal, using the appropriate district approved behavior documentation system.

- D. After the teacher has removed the student from class the teacher must notify the principal or designee in the appropriate district approved behavior documentation system of:
 - 1. A record of teacher interventions and parent or guardian contacts,
 - 2. The basis for the removal,
 - 3. The interventions approved and other steps considered or taken to avoid the need for removal.
- E. When a teacher removes a student from class, the principal or designee shall follow up with teacher, student, and parent or guardian regarding next steps as it relates to the student code of conduct and the building student support plan.

XII. DISMISSAL

- A. “Dismissal” means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to use nonexclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:
 - 1. Willful violation of any reasonable school board regulation, including those found in this policy;
 - 2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
 - 3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. Disciplinary Dismissals Prohibited

1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:
 - a. a preschool or prekindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or
 - b. kindergarten through Grade 3.
2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.
3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. Suspension Procedures

1. “Suspension” means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.
3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening

for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the pupil's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.

4. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for one school day or less, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.
5. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th) consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.
6. Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under

Minnesota Statutes 123A.05 selected to allow the pupil to progress toward meeting graduation standards under Minnesota Statutes 120B.02, although in a different setting.

7. The school administration shall not suspend a student from school without an informal administrative conference with the student. Effort will be made to include parent or guardian in the administrative conference. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
8. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, petition the juvenile court that the student is in need of services under Minn. Stat. Ch. 260C.
9. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference.
10. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
11. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
12. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) days.

E. Expulsion and Exclusion Procedures

1. “Expulsion” means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. “Exclusion” means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district’s intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes sections 121A.40-121A.56; describe the nonexclusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student’s own choosing, including legal counsel at the hearing; (2) examine the student’s records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district must advise the student’s parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.
6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student’s own choosing, including legal counsel, at the student’s sole expense. The school district shall advise the student’s parent or guardian that free or low-cost

legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.

10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties

and the Commissioner of Education (Commissioner) of the basis and reason for the decision.

18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator must prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan may include measures to improve the student's behavior, which may include completing a character education program consistent with Minnesota Statutes section 120B.232, subdivision 1, and social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan must include reasonable attempts to obtain parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a pupil, and each pupil withdrawal agreement within thirty (30) days of the effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the nonexclusionary disciplinary practices, or other sanction, intervention, or resolution in response to the assault given to the pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minnesota Statutes Chapter. 13.

XVI. STUDENTS WITH DISABILITIES

- A. Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.
- B. Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was
 - 1. caused by or had a direct and substantial relationship to the child's disability and
 - 2. whether the child's conduct was a direct result of a failure to implement the child's IEP.
- C. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise.
- D. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

- E. School personnel may order a change in the placement of a student with a disability for the same amount of time that a student without a disability would be subject to discipline, but not to exceed 45 school days, if a student with a disability:
1. carries or possesses a weapon; or
 2. knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance; or
 3. inflicts serious bodily harm upon another person; while on school transportation, at school, on school premises, or at a school function.

The IEP team must include services and modifications designed to address the misbehavior which led to the placement in an interim alternative educational setting, expulsion, or exclusion, and modifications designed to address the behavior that gave rise to the 45-day placement.

- F. When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minn. Stat. Ch. 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

1. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;

2. provide an opportunity for involved parties to submit additional information related to the complaint;
3. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;
4. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;
5. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and
6. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy through the Independent School District 191 Student/Parent Handbook or in such a manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)

Minn. Stat. § 121A.60(Definitions)
 Minn. Stat. §§ 121A.60-121A.61 (Discipline and Removal of Students From Class)
 Minn. Stat. § 122A.42 (General Control of Schools)
 Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
 Minn. Stat. § 124D.03 (Enrollment Options Program)
 Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
 Minn. Stat. Ch.125A (Special Education and Special Programs)
 Minn. Stat. § 152.22 (Definitions)
 Minn. Stat. § 152.23 (Limitations)
 Minn. Stat. Ch. 260A (Truancy)
 Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
 20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education)
 29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
 34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: Burnsville-Eagan-Savage School District Policy 105 (Equity, Access & Excellence in Education)
 Burnsville-Eagan-Savage School District Policy 413 (Harassment and Violence)
 Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
 Burnsville-Eagan-Savage School District Policy 419 (Tobacco Free Environment)
 Burnsville-Eagan-Savage School District Policy 501 (School Weapons)
 Burnsville-Eagan-Savage School District Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
 Burnsville-Eagan-Savage School District Policy 503 (Student Attendance)
 Burnsville-Eagan-Savage School District Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
 Burnsville-Eagan-Savage School District Policy 514 (Bullying Prohibition Policy)
 Burnsville-Eagan-Savage School District Policy 634 (Electronic Technologies Acceptable Use Policy)
 Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)
 Burnsville-Eagan-Savage School District Policy 526 (Hazing Prohibition)
 Burnsville-Eagan-Savage School District Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
 Burnsville-Eagan-Savage School District Policy 610 (Field Trips)
 Burnsville-Eagan-Savage School District Policy 709 (Student Transportation Safety Policy)
 Burnsville-Eagan-Savage School District Policy 711 (Video Recording on School Buses)
 Burnsville-Eagan-Savage School District Policy 712 (Video Surveillance Other Than on Buses)

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Burnsville-Eagan-Savage School District Policy 515

515 PROTECTION AND PRIVACY OF STUDENT RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of student records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code section 1232g, et seq., (Family Educational Rights and Privacy Act (FERPA)) 34 Code of Federal Regulations Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and Minnesota Rules Parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence,

videoconference, satellite, internet or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

1. "Directory information," under federal law, means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes: the student's name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e. full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors, and awards received and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:
 - a. a student's social security number;
 - b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
 - c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
 - d. personally, identifiable data which references religion, race, color, social position, or nationality; or
 - e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.
2. Under Minnesota law, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

E. Education Records

1. What constitutes “education records.” Education records means those records that are: (1) directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.
2. What does not constitute education records. The term, “education records,” does not include:
 - a. Records of instructional personnel that are:
 - (1) kept in the sole possession of the maker of the record;
 - (2) used only as a personal memory aid;
 - (3) not accessible or revealed to any other individual except a temporary substitute teacher; and
 - (4) destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 - (1) maintained separately from education records;
 - (2) maintained solely for law enforcement purposes; and
 - (3) disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which:
 - (1) are made and maintained in the normal course of business;
 - (2) relate exclusively to the individual in that individual’s capacity as an employee; and
 - (3) are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.
 - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:
 - (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or

paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;

(2) made, maintained, or used only in connection with the provision of treatment to the student; and

(3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.

e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.

f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes, section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes, section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. Legitimate Educational Interest

"Legitimate educational interest" includes an interest directly related to classroom

instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education;
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid, or
4. Perform a task directly related to responding to a request for data.

J. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

K. Personally Identifiable

"Personally identifiable" means that the data or information includes, but is not limited to: (a) a student's name; (b) the name of the student's parent or other family member; (c) the address of the student or student's family; (d) a personal identifier such as the student's social security number or student number or biometric record; (e) other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

L. Record

"Record" means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

M. Responsible Authority

“Responsible authority” means the superintendent of schools or designee.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

P. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. **GENERAL CLASSIFICATION**

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. **STATEMENT OF RIGHTS**

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in Code of Federal Regulations section 99.31(a).

C. Students with Disabilities

The school district shall follow 34 Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, record keeping and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed

consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.

2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and
 - e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
4. A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.
5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;
 - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;

- d. specific as to the nature of the information the subject is authorizing to be disclosed;
- e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
- f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
- g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes, Chapter 256B or Minnesota Care under Minnesota Statutes, Chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

- 1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
- 2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;

- b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made,
- 3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code section 7917, Burnsville-Eagan-Savage School District Policy 529 and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes, section 260B.171, unless the data are required to be destroyed under Minnesota Statutes, section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
- 4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
- 5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

"Financial aid" for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's

attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers.
7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district

may not allow that third party access to personally identifiable information from education records for at least five (5) years;

8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 United States Code section 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;
11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for

conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;

12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as “directory information” pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student’s full name; home address; telephone number; date of birth; a student’s school schedule, daily attendance record, and photographs, if any; and any parents’ names, home addresses, and telephone numbers;
 - b. the existence of the following information about a student, not the actual data or other information contained in the student’s education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3)

possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;
20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly

supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements. or
22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code section 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such

records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. United States Code, title 20, section 1232g, and Code of Federal Regulations, title 34, section 99.37, which were in effect on January 3, 2012.
2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under this section.
3. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual’s attendance as a student (e.g., a student’s activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

1. 1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
3. The school district shall give public annual notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent’s or eligible student’s right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
2. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent’s or eligible student’s prior written consent, except as provided in Section VI. of this policy.

3. A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
4. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the

student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
 - e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes, sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes, Chapter 260E, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes, Chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes, Chapter 260E,, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or that are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes, section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.
- B. Data released to military recruiting officers under this provision:
 - 1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military;
 - 2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces. And
 - 3. copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority, the superintendent of schools or designee in writing by September 15 each year. The written request must include the following information:
 - 1. Name of student and parent, as appropriate;
 - 2. Home address;
 - 3. Student's grade level;
 - 4. School presently attended by student;

5. Parent's legal relationship to student, if applicable;
 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisdisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisdisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:

- a. The disclosures meet the requirements of Section VI. of this policy; and
 - b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 Code of Federal Regulations section 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school, subject to the supervision and control of the

responsible authority, shall be the records manager of the school and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing student records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy, and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student that indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.
2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section

XII.B. of this policy, the record of disclosure required under this section shall also include:

- a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations section 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code section 2332b(g)(5)(B) or an act of domestic or international terrorism.
 4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
 5. The school district shall record the following information when it discloses personally identifiable information from education records under

the health or safety emergency exception:

- a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and

- e. mailing costs.
- 2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
- 3. The cost of providing copies shall be borne by the parent or eligible student.
- 4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

- 1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
- 2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
- 3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
 - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statutes, Chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means superintendent of schools or designee.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students online at the district's website or at the superintendent's office.

- Legal References:***
- Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 - Minn. Stat. § 13.32, Subd. 5 (Directory Information)
 - Minn. Stat. § 13.393 (Attorneys)
 - Minn. Stat. Ch. 14 (Administrative Procedures Act)
 - Minn. Stat. § 120A.22 (Compulsory Instruction)
 - Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
 - Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
 - Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
 - Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
 - Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
 - Minn. Stat. Ch. 256L (MinnesotaCare)
 - Minn. Stat. § 260B.171, Subds. 3 and 5 (Records)
 - Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 - Minn. Stat. § 363A.42 (Public Records; Accessibility)
 - Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
 - 10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
 - 18 U.S.C. § 2331 (Definitions)
 - 18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
 - 20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
 - 20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
 - 20 U.S.C. § 7908 (Armed Forces Recruiting Information)
 - 20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
 - 25 U.S.C. § 5304 (Definitions – Tribal Organization)
 - 26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
 - 42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
 - 42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
 - 34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
 - 34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
 - 42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
 - Gonzaga University v. Doe*, 536 U.S. 273 (2002)
 - Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)
- Cross References:***
- Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 - Burnsville-Eagan-Savage School District Policy 417 (Chemical Use and Abuse)
 - Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 - Burnsville-Eagan-Savage School District Policy 519 (Interviews of Students by Outside Agencies)
 - Burnsville-Eagan-Savage School District Policy 520 (Student Surveys)
 - Burnsville-Eagan-Savage School District Policy 711 (Video Recording on School Buses)

Burnsville-Eagan-Savage School District Policy 722 (Public Data Requests)

Burnsville-Eagan-Savage School District Policy 906 (Community Notification of Predatory Offenders)

MSBA School Law Bulletin “I” (School Records – Privacy – Access to Data)

Adopted: 4/1991
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: IC, ICA & ID

Burnsville-Eagan-Savage School District Policy 602

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to establish a timely process for determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

- A. The school calendar shall be adopted by the school board. The calendar shall meet all provisions of Minnesota statutes pertaining to minimum number of minutes and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.
 - 1. The superintendent or designee shall submit a calendar recommendation for the following school year to the school board no later than November of each year.
 - 2. The school calendar will establish at least 170 student contact days and the contractual work days for instructional staff.
- B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.
 - 1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a school district school facility.
 - 2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.

3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state. The following dates are designated as non-classroom days: Labor Day, two days in October during the annual convention for Education Minnesota, Thanksgiving and the Friday after Thanksgiving, Martin Luther King, Jr., Day, Memorial Day, and Juneteenth. A winter break of at least seven days (excluding weekends) will be scheduled.
- C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

IV. SCHOOL DAY RESPONSIBILITY

- A. The superintendent or designee shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.
- B. In developing the student day schedule, the superintendent or designee shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.
- C. The superintendent or designee shall establish a schedule for the school day that exceeds the minimum number of hours established in Minnesota statute by at least two instructional days to provide for possible emergency closings.
- D. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An “e-learning day” is a school day where a school offers full access to online instruction provided by students’ individual teachers due to inclement weather.
- B. A school district may designate up to five e-learning days in one school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.
- D. A school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.

- E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.
- G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.
- H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

Legal References: Minn. Stat. § 10.55 (Juneteenth)
Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
Minn. Stat. § 645.44 (Words and Phrases Defined)

Cross References: Burnsville-Eagan-Savage School District Policy 425 (Staff Development)

October 26, 2023 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(JPA)

Board Member Question	Staff Response
Article 4. 4.2: Hours capped at 455 for all interagency partners for the period of the agreement. Understanding this to mean all of the other school districts that are included in the JPA, can you please explain how equitable use of hours will occur? How might a larger district vs a smaller district access hours equitably for their respective families?	The 455 hours in Article 4.2 pertain to the amount of time allotted to the Dakota County Service Coordinator (Cynthia Fashaw) to complete the deliverables in Exhibit 1. The coordination and facilitation do not work with districts in isolation but support all districts in Dakota County to support our birth to three families and program.
"Communication, Financial Analysis, Legislative Summary and Emerging Issues." On page 4, the auditors identify three Significant Risks of Material Misstatement. Would you please refer me to the document and pages elsewhere where the details of these risks are discussed in greater depth? Having a response sooner rather than later would be helpful, so that I have a chance to locate and review. Or if these are not covered in other audit materials, it would be helpful for auditors to elaborate Thursday night on these statements. - Are these risks typically found in district audits?	This is a standard precaution for districts to be aware of. CLA provided this statement a little differently last year on pages 24-25 of their Summary document. BKDV has used this language as well with other districts in their summaries. The idea is that we have internal controls so that we are not misrepresenting our revenue, spending money without multiple folks being aware, and allowing admin or board members to suspend internal controls to make things look better. With any major company, these areas are always significant risks. At a lower practical level it could be compared to gate receipts for a football game or theater production. What controls are in place to know how much money is coming in, what's in place to make sure the

- Whether typical or atypical, how might we adjust to avoid these risks?	amount of money coming in is what is deposited, and what documentation is in place to make sure that this can be cross checked from a third person or entity? So the statements are a precaution to make sure that we have internal controls in place but not a statement that there is a deficit in these areas.

(Audit)

Board Member Question	Staff Response
1. ACFR p. 63: If I am reading this correctly the ALC generated just over \$7 million. Outside of Debt Service, ALC represents the largest line item in Restricted Funds. Compared to last year's audit, this is up from \$5 million. - Q1: Please explain where the increase was generated year-over-year. - Q2: So that we are all on the same page, must all ALC funds generated by ALC students be spent in ALC programming? 2. ACFR: TRA Actuarial Assumptions (p. 88) & General Employees Fund (p. 91): I am assuming these have been reviewed and there is no recommendation for change, yes?	Q1: \$7 million is the total fund balance accumulated throughout history. ALC programs generated \$4.5 million this year. The increase in fund balance is due to the pandemic relief funds. We have been able to generate ALC funds and store them in the restricted fund balance while using ESSER funds for summer school and after school programming costs. Q2: Yes, summer school, BAHS, PALS/BYC, SWAS are the areas where we may spend this money. Q3: This information is provided by TRA/PERA. We present the changes as provided and have no ability to review.

(World's Best Workforce and Achievement and iNtegration)

Board Member Question	Staff Response

1. Title Slide has a strikethrough in "Achievement &." Perhaps an upload error? 2. For slide 10, I would like to understand if the decline in disparities is based on an apples-to-apples comparison. 2a. What percentage of our students qualified for FRP in Spring 2023 compared to Spring 2022? 2b. How many students qualified for FRP Spring 2023 vs Spring 2022?	1. The slide has been updated. 2.a-b. The students may not be the same students who are eligible for free or reduced priced meals or who take the MCAs each year. The information from the MARSS reports provides the information for district wide comparison of FRP eligible students for each year. In the context of the MCA Reading Assessment - the numbers may represent different students in each year's cohort. The MCA Reading assessment would also only include students in grades 3-10. Students in grades 3-10 who participated in the Reading MCA 2022 2282 students 49% of all students tested (overall FRP eligible for district from attached MARSS report 50%) 2023 2969 students 61% of all students tested (overall FRP eligible for district from attached MARSS report 66%) Link to document for 2a/b. Link to document for 2a/b.



**Agenda IV.B.1.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Amy Piotrowski, Director of Student Support Services

Date: October 26, 2023

Re: Joint Powers Agreement Between Dakota County and ISD 191 for Interagency Early Intervention Services

Recommendation: that the Board of Education authorizes Superintendent Battle to sign the Joint Powers Agreement between Dakota County and ISD 191 for Interagency Early Intervention Services.

**JOINT POWERS AGREEMENT BETWEEN
THE COUNTY OF DAKOTA AND
INDEPENDENT SCHOOL DISTRICT 191
FOR INTERAGENCY EARLY INTERVENTION SERVICES**

This Joint Powers Agreement ("Agreement") is between the County of Dakota, by and through the Community Services Division, ("County") and Independent School District No. 191, 200 West Burnsville Parkway, Burnsville, MN 55337 ("School District"). This Agreement uses the word "parties" for both County and School District.

WHEREAS, the County and School District are governmental units as that term is defined in Minn. Stat. § 471.59; and

WHEREAS, Minn. Stat. § 471.59 authorizes local governmental units to jointly or cooperatively exercise any power common to the contracting parties; and

WHEREAS, the School District desires to retain and compensate a qualified party to provide Interagency Early Intervention Services as more fully described herein; and

WHEREAS, the County desires and is qualified to provide Interagency Early Intervention Services as more fully described herein; and

WHEREAS, the County understands and agrees that:

1. The County is not an agent, servant, or employee of the School District and shall not make any such representations nor hold itself out as such; and
2. The County shall have no authority to bind the School District for the performance of any services or to otherwise obligate the School District, authority being specifically limited to the duties assigned under this Agreement; and
3. The County employees performing under this Agreement shall not accrue any continuing contract rights for the services performed pursuant to this Agreement, including but not limited to those afforded by Minn. Stat. § 122A.40, and the County specifically waives any and all rights thereto; and

WHEREAS, this Agreement is recommended by the Dakota County Special Education Directors Advisory Committee on behalf of the following local school districts in Dakota County: Special School District No. 6, and Independent School Districts Nos. 191, 192, 194, 195, 196, 197, 199 and 200; and

WHEREAS, the Dakota County Board of Commissioners by Resolution No. 23-367 authorized the County to enter into an agreement with the School District for the provision of Interagency Early Intervention Services by the County to the School District; and

WHEREAS, the School District is willing to retain the County to provide Interagency Early Intervention Services.

ACCORDINGLY, the parties agree:

Article 1
PURPOSE

The purpose of this Agreement is to set out the respective duties and responsibilities of the County and the School District for the provision of Interagency Early Intervention Services by the County to the School District, as more fully described herein and in the attached Exhibit 1.

Article 2
TERM

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This Agreement is effective on the date that the last party executes this Agreement ("Effective Date") through June 30, 2025, or until completion by the parties of their respective obligations under this Agreement, whichever occurs first, unless earlier terminated by law or according to the provisions of this Agreement ("Expiration Date").

Article 3
COOPERATION

The County and the School District agree to cooperate and use their reasonable efforts to ensure prompt implementation of the various provisions of this Agreement and to, in good faith, undertake resolution of any dispute in an equitable and timely manner.

Article 4
PROVISION OF SERVICES

The County agrees to provide the services referenced below and in Exhibit 1 to the School Districts. All services are available to all districts, but individual districts will access varying levels of each service, dependent upon individual student and district need.

- 4.1. Service Coordination. Maternal Child Health Nurse service coordination will be provided to any child age birth to three (3) years old enrolled in an Early Childhood Special Education program. Maternal Child Health Nurses will provide consultation to school teams and home visiting as well as service coordination with particular emphasis on medically intensive children with multiple needs. A Maternal Child Health Nurse will assist families whose children are receiving early intervention services with resource and referral information. They will assist families in linking to community-based services to meet the needs of their child. They will serve as a liaison between the child's physician, medical specialist, private providers and the birth-to-three team. Maternal Child Health Nurses will attend their clients Individual Family Support Plan team meeting. Dakota County Public Health will provide the Dakota County IEIC a listing of assigned nurses to each school district Birth to Three Team.
- 4.2. Interagency Coordination and Service Coordination Consultation. Interagency coordination will be provided for the Dakota County Interagency Early Intervention Committee. The Interagency Coordinator will provide project coordination for the Child Protection Early Childhood Screening program as it relates to the Keeping Children Safe Act. The Coordinator will work with the Dakota County IEIC on the referral process to school district Early Intervention and Early Childhood Special Education Teams. The Interagency Coordinator will serve as a liaison and representative to the Region 11 Interagency Early Intervention Committee and the local school districts. The Coordinator will develop and promote the goals for interagency early intervention services established by the Region 11 Interagency Early Intervention Committee, the local early intervention committee, and local school districts. This work is capped at a total of 455 hours for all interagency partners during the period of the Agreement.
- 4.3. Services Where No Funding Exists. Review of requests for Part C Services Where No Funding Exists grants will be managed for the school districts. Requests for funding received from designated Early Intervention Service Coordinators will be evaluated by the Interagency Coordinator to determine if Part C statutory requirements are met, and whether other services options exist. For those requests meeting criteria and budget, the Coordinator will issue the grants to the families and track use of the funds through assistance from school Service Coordinators to secure family expenditure reports and documentation.
- 4.4. Notification to County of desired Services. County requires School District to notify the County regarding desired Services one (1) year prior to the beginning of such services. School District must notify the County by the following:
 - a. For Services between July 1, 2023 through June 30, 2024, School District must have notified the County by June 30, 2022.
 - b. For Services between July 1, 2024 through June 30, 2025, School District must have notified the County by June 30, 2023.

If School District terminates this agreement after notifying County of desired services, as required in section 4.4, the School district will be liable for the coordination, use, and, if required, the paying back of any "Part C" funds, acquired through Minnesota State's Statewide Health Interagency Early Intervention Committee funding.

Article 5 REPORTING

- 5.1 Dakota County's Public Health Department will report their child count for Calendar Year to the Interagency Coordinator by March 1.

Article 6 COMPENSATION

- 6.1 Total Compensation. The School District shall pay the County an amount not to exceed twenty four thousand nine hundred seventy two and ninety two cents (\$24,972.92) ("Agreement Maximum"). \$12,486.46 will be paid for each July 1 through June 30 period during the Term for the services described herein. In the event this Agreement is terminated by the parties prior to completion of the services, payment shall be made by the School District to the County on a prorated basis for the services furnished prior to termination of the Agreement.

Note: Should School District be notified that "Part C" funds, acquired through Minnesota State's Statewide Health Interagency Early Intervention Committee funding has been increased, School District shall pay the County the increased amount up to 10% of the Agreement Maximum with no amendment necessary to this Agreement. If the increased amount exceeds 10%, the parties will need to seek authorization to amend this Agreement.

- 6.2 Invoices. The County shall, within fifteen (15) working days following June 30, submit an invoice and request for payment on an invoice form acceptable to the School District, which provides an itemization of the services provided and the dates of the performance period covered by the invoice. The School District shall notify the County in writing within fifteen (15) working days of receipt of an invoice of any particular item that is disputed or alleged to be incorrect. The payment of any such disputed amount shall be withheld until such time as the disputed amount is resolved or the incorrect amount is corrected.

Article 7 PROPERTY

Upon termination of this Agreement, any property or surplus funds acquired as a result of the School District's compensation to the County shall be returned to the School District after the purpose of this Agreement has been completed.

Article 8 LIABLE FOR OWN ACTS

Each party to this Agreement shall be liable for the acts of their own officers, agents, volunteers, or employees and results thereof to the extent authorized by law and shall not be responsible for the acts of the other party, its officers, agents, volunteers, or employees.

It is understood and agreed that the provisions of the Minn. Stat. § 471.59, the Municipal Tort Claims Act, Minn. Stat. Ch. 466 and other applicable laws govern liability arising from the parties' acts or omissions. Each party warrants that they are able to comply with the aforementioned indemnity requirements through an insurance or self-insurance program and that each has minimum coverage consistent with the liability limits contained in Minn. Stat. Ch. 466. Nothing in this Agreement shall be construed to allow a claimant to obtain separate judgments or separate liability caps from the individual parties.

The provisions of Article 8 shall survive the expiration or termination of this Agreement.

Article 9
INDEPENDENT CONTRACTOR

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The County is and shall remain an independent contractor with respect to any and all work performed under this Agreement. The County on behalf of its employees and agents shall at all times be free to exercise initiative, judgment and discretion as to how to best perform or provide services identified herein.

The County acknowledges and agrees that the County on behalf of its employees and agents is not entitled to receive any of the benefits received by School District employees and is not eligible for workers' or unemployment compensation benefits under the School District. The County also acknowledges and agrees that no withholding or deduction for state or federal income taxes, FICA, FUTA, or otherwise, will be made from the payments due the County and that it is the County's sole obligation to comply with the applicable provisions of all federal and state tax laws.

Article 10
DATA PRACTICES AND PRIVACY

- 10.1 Minnesota Government Data Practices Act (MGDPA). The parties agree that any information and data received from the other party during the term of this Agreement shall be treated and maintained in accordance with all applicable federal, state, and local laws, rules and regulations governing same, including but not limited to the provisions of the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13 and the Minnesota Rules implementing the Act now in force or hereafter adopted. The County and the School District agree to provide to each other data which is reasonably necessary to fulfill the purpose of this Agreement, provided such sharing of data is done in accordance with the Minnesota Government Data Practices Act and other state and federal law regulating the dissemination of data. If a party receives a request to release data referred to in this Clause that was received by the party receiving the request from another party, the party receiving the request to release the data must immediately notify the party from whom the data originated. The originating party will give the party receiving the request to release the data instructions concerning the release of the data to the data requester before the data is released.
- 10.2 Health Insurance Portability and Accountability Act (HIPAA). The parties agree to comply with the requirements of the Health Insurance Portability and Accountability Act (HIPAA), including the HIPAA Privacy requirements, the HIPAA Standards for Electronic Transactions, the HIPAA security requirements, and any other HIPAA laws, standards and requirements now in effect or hereinafter adopted where applicable to the parties and to the duties under this Agreement, as determined by the County. Nothing in this Agreement will create obligations under HIPAA for the County or School District unless mandated by HIPAA.

Article 11
TERMINATION

- 11.1 With or Without Cause. This Agreement may be terminated with or without cause, by either party upon (30) calendar days' written notice of intent to terminate.
- 11.2 Non-Appropriation of Funds. Notwithstanding any provision of this Agreement to the contrary, this Agreement shall be terminated immediately by either party in the event sufficient funds from the County, State, or Federal sources are not appropriated at a level sufficient to allow payment of the amounts due for the performance of this Agreement, and the non-appropriation of funds did not result from the any act of bad faith on the part of the terminating party.

Article 12
GENERAL

- 12.1 Notices. The School District or County may, by giving written notice to the other party, designate any address or addresses to which notices or other communications to them shall be sent when required by or related to this Agreement. Until otherwise provided by the respective parties, all notices or communications shall be addressed as follows:

To the School District:

Theresa Battle, Superintendent of Schools
 Independent School District 191
 200 West Burnsville Parkway
 Burnsville, MN 55337
 Phone: 952-707-2005
 Email: superintendent191@isd191.org

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To the County:

Marti Fischbach
 Community Services Director
 Dakota County Community Services
 1 Mendota Road W, Suite 500
 West St. Paul, MN 55118-4773
 651-554-5742
Marti.Fischbach@co.dakota.mn.us

- 12.2 Amendments. No amendments or variations of the terms and conditions of this Agreement shall be valid unless in writing and signed by the parties' authorized representatives as named in Article 12.1.
- 12.3 Severability. All terms and covenants contained in this Agreement are severable. In the event any provision of this Agreement shall be held invalid by any court of competent jurisdiction, this Agreement shall be interpreted as if such invalid terms or covenants were not contained in the Agreement and that such holding shall not invalidate or render unenforceable any other provision.
- 12.4 Minnesota Law to Govern. The laws of Minnesota govern all matters related to this Agreement, without giving effect to the principles of conflict of law. Venue and jurisdiction for any litigation related to this Agreement must be in those courts located within the County of Dakota, State of Minnesota or U.S. District Court, District of Minnesota.
- 12.5 Captions and Headings. The captions and headings of the provisions under this Agreement are for convenience only and shall not be considered or referred to concerning questions of interpretation or construction.
- 12.6 Recitals. The recitals set forth in the whereas clauses above are incorporated by reference as if fully set forth herein.
- 12.7 State Audits. Under Minn. Stat. § 16C.05, subd. 5, each party's books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by the State and the State Auditor or Legislative Auditor, as appropriate, for a minimum of six (6) years from the Expiration Date of this Agreement.
- 12.8 Contract Interpretation and Construction. The parties acknowledge that they have had a reasonable opportunity to consult with their attorneys prior to execution of this Agreement and have done so. This Agreement was fully reviewed and negotiated by the parties. Accordingly, the parties agree the "against the offeror" principle of contract interpretation and construction will not be applied to this Agreement. Any ambiguity, inconsistency, or question of interpretation or construction in this Agreement will not be resolved strictly against the party that drafted the Agreement. It is the intent of the parties that every provision in this Agreement shall be constructed and construed so as to give its natural and ordinary meaning effect, regardless of any rule or law to the contrary.
- 12.9 Entire Agreement. Exhibit 1 is attached and incorporated into this Agreement. By signing this Agreement, the School District acknowledges receipt of Exhibit 1. If there is a conflict between any part of Exhibit 1 and the body of this Agreement, the body of this Agreement will prevail. To the extent reasonably possible, Exhibit 1 will be construed and constructed to supplement, rather than conflict with, this Agreement, unless such construing or construction results in ambiguity. This Agreement is the entire agreement for the provision of the Interagency Early Intervention Services between the School District and the County and it

supersedes all prior written or oral agreements on this program. There are no covenants, promises, undertakings, or understandings outside of this Agreement other than those as specifically set forth. ~~437~~ term, condition, prior course of dealing, course of performance, usage of trade, understanding, or agreement purporting to modify, vary, supplement, or explain any provision of this Agreement is null and void and of no effect unless in writing and signed by representatives of both parties authorized to amend this Agreement.

ELECTRONIC SIGNATURES

Each party agrees the electronic signatures of the parties included in this Contract are intended to authenticate this writing and to have the same force and effect as wet ink signatures.

IN WITNESS WHEREOF, this Agreement was entered into on the date(s) set forth below and the undersigned, by execution hereof, represent that they are authorized to enter into this Agreement on behalf of the respective parties and state that this Agreement has been read by them and that the undersigned understand and fully agree to every provision, and hereby acknowledge receipt of a copy.

Approved by Dakota County Board
Resolution No. 23-367

COUNTY OF DAKOTA

By _____

Approved as to form:

Title Community Services Director

Date of Signature _____

/s/G Paul Beaumaster
Assistant County Attorney/Date 9/26/2023

File No. KS-23-477

FOR THE SCHOOL DISTRICT

(I represent and warrant that I am authorized by law to execute this Agreement and legally bind the School District).

By Dr. Theresa Battle

(Please print name.)

Title Superintendent

Date of Signature _____

Exhibit 1**Contract Deliverables Interagency Coordination**

1. Facilitate meetings of the Dakota County Interagency Early Intervention Committee (IEIC).
 - Provide e-mail or written notification of meetings and agendas to IEIC members.
 - Facilitate and provide leadership at IEIC meetings.
 - Assist in identifying IEIC goals.
 - Record and distribute minutes to IEIC members.
 - Obtain and distribute issue-related background information to IEIC members as directed by the Committee or independently.
 - Develop an annual IEIC Performance Plan and overall Part C budget on behalf of the Dakota County IEIC.
 - Follow through with specific directives of the IEIC.
 - Assist in determining the needs of families and professionals within Dakota County for specialized technical assistance.
 - Coordinate inservices and resource development for professionals serving birth through five-year-olds with developmental and behavioral delays and their parents.
 - Survey members annually for needs and concerns.
 - Use group discussion or survey to identify issues to be addressed in the coming year.
 - Assist in determining priorities and assigning tasks to members.
 - Maintain current membership lists for all IEIC committees.
2. Coordinate the distribution of informational and outreach materials through the Dakota County Interagency Early Intervention Committee.
3. Attend and serve as a liaison to the Region 11 Interagency Early Intervention Committee.
 - Report information gathered from the Region 11 meetings and communications to the Dakota County IEIC.
 - Provide input to state early intervention interagency staff and to the Region 11 Interagency Early Intervention Committee regarding Dakota County IEIC issues, concerns, and recommendations.
4. Report to the Dakota County Collaborative Governing Board regularly on Dakota County Interagency Early Intervention Committee activities.
5. Meet with School District Special Education Directors as needed regarding activities and performance.
6. Prepare an annual report for the Special Education Directors including:
 - Region 11 Interagency Early Intervention Committee compliance with Minn. Stat. § 125A.30 and PL 99-457, and
 - Summary of Region 11 and Dakota County Interagency Early Intervention Committee activities.
7. Provide Service Coordination Consultation Services to School District Staff and Public Health Staff, including community resource updates and service coordination training.
8. Review and process requests for Individuals Disabilities Education Act (IDEA) Part C grants.

Certificate Of Completion

Envelope Id: 53FE80BFCDE34D459CFD4A83AF50903B

Status: Sent

Subject: District 191 IEIC agreement - 232010

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Document Pages: 7

Signatures: 0

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Melissa Thoms

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Hastings, MN 55033

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Melissa.Thoms@CO.DAKOTA.MN.US

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Melissa.Thoms@CO.DAKOTA.MN.US

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Pool: Dakota County

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Signer Events**Signature****Timestamp**

Dr. Theresa Battle

Sent: 9/27/2023 9:56:52 AM

superintendent191@isd191.org

Viewed: 9/29/2023 2:54:41 PM

Superintendent

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Accepted: 9/29/2023 2:54:41 PM

ID: b518d51e-69dc-4a21-8a29-b0e57ddd2955

Marti Fischbach

Marti.Fischbach@co.dakota.mn.us

Security Level: Email, Account Authentication
(None)**Electronic Record and Signature Disclosure:**

Accepted: 4/27/2018 8:30:01 AM

ID: 67e2435c-688a-4485-8623-7f79f100a31d

In Person Signer Events**Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp****Witness Events****Signature****Timestamp****Notary Events****Signature****Timestamp****Envelope Summary Events****Status****Timestamps**

Envelope Sent

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9/27/2023 9:56:52 AM

Payment Events**Status****Timestamps****Electronic Record and Signature Disclosure**

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Dakota County (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Dakota County:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: bruce.peters@co.dakota.mn.us

To advise Dakota County of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at bruce.peters@co.dakota.mn.us and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Dakota County

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to bruce.peters@co.dakota.mn.us and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Dakota County

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to bruce.peters@co.dakota.mn.us and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000? or WindowsXP?
Browsers (for SENDERS):	Internet Explorer 6.0? or above
Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	• Allow per session cookies

	• Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I Agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Dakota County as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Dakota County during the course of my relationship with you.

Agenda IV.B.2.
October 26, 2023

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Stacey Sovine, Executive Director of Administrative Services

Date: October 26, 2023

Re: Joint Powers Agreement Between Dakota County and The Cities, Townships, and School Districts in Dakota County for the Provision of Absentee Voting Administration Services

Recommendation: That the Board of Education approves the signing of the Joint Powers Agreement Between Dakota County and The Cities, Townships, and School Districts in Dakota County for the Provision of Absentee Voting Administration Services.

Background:

Dakota County was first approached in February 2022 about the possibility of having the County take over the responsibility of conducting school district elections in odd years. The county has been asked to assume more election responsibilities from school districts and cities on numerous occasions. All cities and school districts were surveyed in May of 2022 to understand their needs for election support. The primary theme across all respondents was the challenge and need for assistance in administering absentee and early voting. All metro-area counties provide absentee voting services; Anoka and Ramsey contract and cost share for those services (along with polling place voting services) and the rest of the counties generally provide absentee voting services with no contracts or charge backs to partners. Dakota County does not currently have service level agreements with our election partners, but does conduct absentee voting administration for all townships, small cities, and West St Paul.

A workgroup convened that was comprised of several stakeholders, including city administrators, city clerks, superintendents, school district clerks, and a township/small city representative. That group met for several weeks during the summer 2023 to confirm the division of duties, verify the resources needed to successfully implement the JPA, and determine an appropriate cost share. Throughout subsequent meetings, the following proposal was developed:

- It was established through this group that the most evenly distributed method to share the costs and level out expense fluctuations of low turnout and high turnout elections is across a two-year election cycle spanning multiple even-year and odd-year elections with all partners to spread the cost burden.

- FTE costs would form a base/fixed cost, which is proportioned by registered voter count. Base costs are shared annually, while the actual cost of absentee services would be paid in⁴⁴⁴ the year of the election. Base costs would not apply to mail ballot jurisdictions.
- For even-years, the County would assume 55% of base/fixed costs and the Cities/Towns assume 45% of base/fixed costs. The County would assume 55% of absentee/variable costs, and the Cities/Towns would assume 45% of AB costs.
- For odd-years, the County would assume 75% of base/fixed costs, and the Cities/Towns/School Districts would assume 25% of base/fixed costs. The Odd-year election partners would assume 100% of AB costs, unless a shared election is held).
- State funds are allocated from the Voting Operations, Technology, and Election Resources (VOTER) account under Minn. Stat. 5.305 to each County annually with the requirement that the County and local units of government agree on a distribution plan. In the standard formula, 50 percent of funds are retained by the County and the remainder are proportionately allocated to cities and towns. The County would apply 100% of its share to reduce its costs related to this agreement and the Cities and Towns have the option of applying their respective shares to reduce their costs.

A majority of large cities and all odd-year school districts have provided their intent to proceed with this arrangement. All small cities and townships have also been presented with this proposal, so this has been properly vetted.

The county, election partners and the voters of Dakota County will benefit from establishing consistency in absentee responsibilities, centralizing absentee mailing administration, and strengthening relationships between Dakota County cities, townships and school district partners. Uniform delivery of absentee voting services across all jurisdictions enhances voter experience and trust. Additionally, Election Night reporting will be streamlined as all absentee ballots will be in the possession of the County when polls close.

**Dakota County Contract No. DCA20889
JOINT POWERS AGREEMENT BETWEEN
DAKOTA COUNTY AND
THE CITIES, TOWNSHIPS, AND SCHOOL DISTRICTS IN DAKOTA COUNTY
FOR THE PROVISION OF ABSENTEE VOTING
ADMINISTRATION SERVICES**

This is a Joint Powers Agreement ("Agreement") between the County of Dakota ("County") and THE CITIES, TOWNSHIPS, AND SCHOOL DISTRICTS IN DAKOTA COUNTY ("Governmental Entities") (collectively the "Parties") entered into pursuant to Minn. Stat. §471.59, for the provision of absentee voting administration services.

**Section 1
Term And Renewal**

1. This Agreement shall be in effect beginning January 1, 2024, until December 31, 2025, subject to automatic renewal on January 1 of each even calendar year for a two-year term beginning January 1, 2026.

**Section 2
Contract Termination**

2. This Agreement may be terminated as follows:
 - 2.1. Participation in this Agreement may be terminated without cause by the County or individual Governmental Entity effective at the end of the initial term or renewal term by providing written notice to the Parties no later than June 1 in the year prior (the odd year of the two-year term) to the next automatic renewal in Section 1;
 - 2.2. This Agreement may be terminated by the County effective at the end of a renewal term by providing written notice to the Governmental Entities no later than July 15 in the year prior to the next automatic renewal in Section 1, if the County determines, in its sole discretion, that there is an insufficient number of Governmental Entities in Dakota County participating in this Agreement to share the fixed costs of Absentee Voting Administration between the remaining participating Governmental Entities;
 - 2.3. The County or individual Governmental Entities may terminate their participation in this Agreement for cause by providing at least seven days' written notice to the County and other Governmental Entities. A party may terminate this agreement for cause due to a material breach of the terms of this Agreement, including failure to provide payment within the time specified in this Agreement. The written notice must state the intent to terminate participation and specify the events or circumstances and relevant provision warranting termination of the Agreement or withdrawal of the individual Governmental Entity and may, in the discretion of the terminating party, contain an opportunity to cure the default. A termination for cause will not be effective for any election that will have an election day within 90 days of the termination date to ensure transition of absentee voting responsibilities;
 - 2.4. Termination of this Agreement does not discharge any liability, responsibility, or right of the Parties that arises from the performance of, or failure to adequately perform the provisions of this Agreement prior to the effective date of termination, such as payment of an invoice for services satisfactorily performed prior to the effective date of termination. Termination of the Agreement or an individual Governmental Entity's termination of participation does not discharge any obligation which, by its nature, would survive after the date of termination.

Section 3 Absentee Voting Administration

3. County and the Governmental Entities agree to consolidate absentee voting administration countywide in accordance with the Absentee Voting Administration Division of Duties By Joint Powers Agreement attached hereto as **Attachment A** and incorporated by reference. The Parties agree by executing the Agreement, the County Election Director and the Governmental Entities' Clerks may agree, in writing, to modify operational responsibilities identified in **Attachment A** for operational efficiency and to maintain compliance with election laws, rules and regulations. Prior to April 1 of each calendar year, the Parties shall meet to discuss performance of the previous year election cycle and evaluate roles and duties of the Parties.

In addition to temporary staffing necessary to administer absentee voting, County will hire at least two full-time equivalent ("FTE") positions (Elections Systems Manager and Election Coordinator, or successor positions) ("FTE Costs") to ensure sufficient resources are available to manage the consolidated absentee voting for the County while maintaining service levels of all other election work.

In agreeing to the consolidation of absentee voting administrative functions to ensure the successful conduct of multiple, simultaneous elections in the County, the Parties acknowledge that decisions made by the County regarding resources, procedures, and policies are based upon providing the same scope and level of service to all the participating jurisdictions and the Governmental Entities recognize that such decisions, made for the benefit of the whole, may not be subject to review by the Governmental Entities.

Section 4 Applicability

4. This Agreement between the County and the Governmental Entities is limited to absentee voting administration. All other voting processes are outside of the scope of this Agreement. This Agreement is applicable for all regularly scheduled elections or special elections in a precinct within the jurisdiction of Dakota County.

Section 5 Allocation of Costs and Invoicing

5. The County will invoice each Governmental Entity its cost share allocation for fixed costs and its share of variable costs for its voters that voted via absentee voting.
 - 5.1. The Governmental Entities will proportionately share the County's absentee balloting administration fixed costs annually based on the annual FTE Cost incurred by the County for this Agreement ("Fixed Costs"). The Fixed Costs allocated to a Governmental Entity is proportionate to its share of registered voters.
 - 5.2. The Governmental Entities agree that absentee balloting administration variable costs, such as absentee voter application and absentee ballot mailings, incurred by the County shall be shared among the Governmental Entities based on actual utilization by its voters (Variable Costs).

- 5.3. In even-numbered years for regularly scheduled or State special elections, the County shall assume 55% of Fixed Costs and Variable Costs. Each Governmental Entity shall assume the remaining portion of the Fixed Cost share as set forth in 5.1 and 45% of Variable Costs for the actual number of its voters that voted via absentee voting.
- 5.4. In even-numbered years for a city or township special election not held on a date for an election identified in Section 5.3 each Governmental Entity holding an election shall assume 100% of Variable Costs for the actual number of its voters that voted via absentee voting.
- 5.5. In odd-numbered years, the County shall assume 75% of Fixed Costs. Each Governmental Entity shall assume the remaining portion of its Fixed Cost share as set forth in 5.1.
- 5.6. In odd-numbered years for State special elections, the County shall assume 55% of Variable Costs. Each Governmental Entity shall assume the remaining 45% of Variable Costs for the actual number of its voters that voted via absentee voting.
- 5.7. In odd-numbered years, Governmental Entities holding elections other than State, County, or Federal elections shall assume 100% of Variable Costs for the actual number of its voters that voted via absentee voting. If such an election is layered with a school district election, the Governmental Entity conducting an election shall only be responsible for 50% of the Variable Costs related to a voter eligible to also vote in the school district election.
- 5.8. Each Governmental Entity will be invoiced within sixty (60) days of the final election day of each calendar year. Said invoice shall be due and payable within thirty-five (35) calendar days of invoicing. Invoicing will occur after application of any grant or other state or federal funds received by the County for absentee voting administration.
- 5.9. For illustrative purposes, cost projections for the 2024-2025 elections are attached as **Attachment B**. Final invoices will reflect actual absentee utilization and Variable Costs.

Section 6 Electronic Voting System and E-Pollbook Costs

6. The cost of the purchase, operation and maintenance of the electronic voting system, voting machines, and electronic pollbooks are not included in this Agreement and are the subject of separate agreements.

Section 7 Independent Contractor

7. It is agreed that nothing in this Agreement is intended or should be construed as creating the relationship of agents, partners, joint ventures, or associates between the Parties hereto or as constituting the County or the Governmental Entities as the employee of the other entity for any purpose or in any manner whatsoever. The County is an independent contractor and neither it, its employees, agents, nor its representatives are employees of

the Governmental Entities. From any amounts due the County, there shall be no deductions for federal income tax or FICA payments, nor for any state income tax, nor for any other purposes which are associated with an employer-employee relationship unless required by law.

Section 8 Data Practices

8. All data created, collected, received, maintained, or disseminated for any purpose in the course of this contract is governed by the Minnesota Government Data Practices Act, any other applicable statute, or any rules adopted to implement the Act or statute, as well as federal statutes and regulations on data privacy. Election data shall also be governed by Minnesota Election Law and associated Minnesota Rules.

Section 9 No Waiver

9. No delay or omission by the Parties to exercise any right or power occurring upon any noncompliance or default with respect to any of the terms of this Agreement shall impair any such right or power or be construed to be a waiver thereof unless the same is consented to in writing. A waiver by the County or the Governmental Entities of any of the covenants, conditions, or agreements to be observed by the Parties shall not be construed to be a waiver of any succeeding breach or of any covenant, condition, or agreement herein contained. All remedies provided for in this Agreement shall be cumulative and in addition to, and not in lieu of, any other remedies available to the Parties at law, in equity, or otherwise.

Section 10 Governing Law

10. This Agreement shall be governed by and construed in accordance with the laws of the State of Minnesota.

Section 11 Entire Agreement

11. It is understood and agreed that the entire Agreement between the Parties is contained herein and that this Agreement supersedes all oral agreements and negotiations between the Parties relating to the subject matter hereof and hereby rescinds and replace all prior Agreements with the respective Governmental Entities with this Agreement. All items referred to in this Agreement are incorporated or attached and are deemed to be part of this Agreement. Any alterations, variations, modifications, or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing as an amendment to this Agreement signed by the Parties hereto.

Section 12 No Assignment

12. The Parties may not assign, sublet, or transfer this Agreement, either in whole or in part, without the prior written consent of the Governmental Entities and the County and any attempt to do so shall be void and have no force and effect.

Section 13 Notice

13. Any notice or demand shall be in writing and shall be sent registered or certified mail to the other party addressed as follows:

To the Governmental Entity: To the person and address designated by each Governmental Entity in writing.

To the County: Dakota County Elections Director
 1590 Highway 55
 Hastings MN 55033

Section 14 Audit Provision

14. The Parties agree that the State Auditor, or any of their duly authorized representatives at any time during normal business hours, and as often as they may reasonably deem necessary, shall have access to and the right to examine, audit, excerpt, and transcribe any books, documents, papers, records, etc., which are pertinent to the accounting practices and procedures of the respective Parties and involve transactions relating to this Agreement. Such materials shall be maintained, and such access and rights shall be in force and effect during the period of the contract and for six (6) years after its termination or cancellation.

Section 15 Liability, Indemnification and Insurance

15. The County and each Governmental Entity to this Agreement shall be solely liable for the acts of its elected officials, officers, employees, or agents and shall not be responsible for the acts of the other parties to this Agreement, their elected officials, officers, employees, or agents.
- 15.1. The provisions of the Municipal Tort Claims Act, Minnesota Statutes, Chapter 466 and other applicable laws govern liability of the Parties. To the full extent permitted by law, actions by the Parties, their respective officers, employees, and agents pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity." It is the intent of the Parties that they shall be deemed a "single governmental unit" for the purpose of liability as set forth in Minnesota Statutes, Section 471.59, subd. 1a(b). For the purpose of Minnesota Statutes, Section 471.59, subd. 1a(a), it is the intent that this Agreement does not create any liability or exposure to the Parties for the acts or omissions of the County or other individual Governmental Entity.
- 15.2. The County agrees to defend, hold harmless and indemnify the Governmental Entities and their officials, agents, and employees, from any liability, loss, or damages the Governmental Entity may suffer or incur as a result of demands, claims, judgments, or costs arising out of or caused by the County in the performance of its obligations under this Agreement.

15.3. Each Governmental Entity agrees to defend, hold harmless and indemnify the County and its officials, agents, and employees, from any liability, loss, or damages the County may suffer or incur as a result of demands, claims, judgments, or costs arising out of or caused by its performance of its respective obligations under this Agreement.

15.4. Nothing in this Agreement shall be construed nor operate as a waiver of any applicable limitation of liability, defenses, immunities, or exceptions by statute or common law, nor does it impose or imply responsibility for the acts or omissions of the County or other Governmental Entities. The County and the Governmental Entities warrant that they are able to comply with the aforementioned indemnification requirements and have sufficient insurance coverage consistent with the liability limits contained in Minnesota Statutes, Chapter 466.

Section 16 Survival of Provisions

16. It is expressly understood and agreed that Sections 8, 10, 14 and 15 hereof shall survive the completion of performance and termination or cancellation of this Agreement.

Section 17 Authority

17. The person or persons executing this Agreement on behalf of the Governmental Entity and County represent that they are duly authorized to execute this Agreement on behalf of the Governmental Entity and the County and represent and warrant that this Agreement is a legal, valid and binding obligation and is enforceable in accordance with its terms. Each Party agrees that the electronic signatures of the Parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as wet ink signatures.

(Rest of page left intentionally blank. Signature pages to follow)

IN WITNESS WHEREOF, the Parties hereto have hereunto set their hands.

COUNTY OF DAKOTA

By: _____
Director, Public Services & Revenue

Dated: _____

APPROVED AS TO FORM:

By: /s/ Thomas R. Donely
Assistant Dakota County Attorney

Dated: 10/2/2023

KS-23-495

By:

****, Its Mayor

Dated: _____

By:

***, Its Clerk

Dated: _____

By:

****, Its Board Chair

Dated: _____

By:

***, Its Clerk

Dated: _____

By:

****, Its Superintendent

Dated: _____

By:

***, Its Clerk

Dated: _____



Absentee Voting Administration

Division of Duties by Joint Powers Agreement

Dakota County Elections
Administration Center
1590 Highway 55
Hastings, MN 55033-2372

651-438-4305
elections@co.dakota.mn.us

Version 8/24/2023

Summary

Topic	Dakota County	Cities/Townships/School Districts
Recurring Absentee Application (permanents)	The county will send recurring absentee ballot applications.	
Receiving regular applications for AB by mail, email or fax	The county will process all mail absentee ballot applications.	If a city/township/school district receives an application for an absentee ballot to be mailed, they will scan and email the application to the county for processing.
Online applications	The county will process all online applications. NOTE: the SVRS online module will not be available in odd years except in the case of a special election for a federal, state, or county office.	
UOCAVA applications	The county will handle all aspects of UOCAVA voting.	
Mail absentee ballots	The county will handle all aspects of absentee voting by mail including fulfillment, incidental correspondence, rejects, etc.	
Prepare materials for in-person absentee	County will prepare in-person, postage paid absentee materials for use at city and school districts	
In-person absentee ballots	The county will be an in-person absentee voting site for the entire absentee period for all Dakota County residents. Offered at Hastings, Apple Valley and/or West St. Paul, election location dependent. The county will provide regular courier services to collect city and school district absentee ballots to deliver to the County Absentee Ballot Board, for those entities with regular office hours.	Cities/townships/school districts which have regular office hours will maintain in-person absentee voting sites for the entire absentee voting period.
Direct balloting/Early Voting (In-person absentee ballots cast in tabulator beginning 18 days before election day)	All County in-person absentee sites will offer direct balloting for all county voters.	Direct balloting is discretionary.

Topic	Dakota County	Cities/Townships/School Districts
Health Care Facility absentee voting		Cities/townships/school districts will carry out health care facility voting.
Safe at Home	The county will manage all aspects of Safe at Home ballots.	
Agent Delivery and Return	All in-person absentee sites will issue Agent Delivery and Return ballots.	All in-person absentee sites will issue Agent Delivery and Return ballots to be couriered to the County.
Absentee Ballot Board	The county will establish the Absentee Ballot Board which will be responsible for all necessary duties to process Dakota County absentee ballots.	School districts that cross counties will be responsible for all non-Dakota County ballots.
Rejected Ballots	The county will issue the replacement (only Dakota County ballots), to be returned by mail to Dakota County.	
Spoiled ballots	If the voter's original ballot has already been accepted, the county and city/township/ school district will coordinate efforts so that the ballot is spoiled before the voter is issued a replacement ballot. If the original ballot has not yet been accepted, the county will spoil and replace for mail absentee voters, or the city/township/school district will spoil and replace for in-person voters.	If the voter's original ballot has already been accepted, the county and city/township/school district will coordinate efforts so that the ballot is spoiled before the voter is issued a replacement ballot. If the original ballot has not yet been accepted, the county will spoil and replace for mail absentee voters, or the city/township/school district will spoil and replace for in-person voters.

Topic	Dakota County	Cities/Townships/School Districts
Rosters and greeter lists	Electronic roster files will be uploaded to the poll book management system, for download to the poll books. Supplemental reports of voters with ballots accepted after the rosters are generated will be pushed to the poll books the day before election day and multiple times on election day. Rosters and Greeter lists will be delivered by vendor.	Cities/townships/school districts will download the rosters to their poll books after the rosters are generated and before the poll books are delivered to the election judges or polling places. (Pollbook access points to be added to all large school district office) Cities/townships/school districts will work with the county to ensure that on election day all poll books sync the AB roster supplement before the polls open and continue to sync throughout the day.
Results	The county will combine absentee results from all absentee ballot counters to create one absentee result grand total. This AB total will be combined with polling place results and posted on the OSS and Dakota County websites. Reports will be made available on the County SharePoint site in a timely manner to allow for canvassing within all deadlines.	Cities/townships/school districts will be responsible to transmit polling place results to the county. Cities/townships/school districts will canvass reports against original tapes and summary statements. Cities/townships/school districts will consult with the County when scheduling canvass meetings.
Storage	The county will retain absentee ballots and related materials in their respective possession. In the event of a recount, materials will be transferred as soon as possible to the jurisdiction conducting the recount.	Cities/townships/school districts will retain absentee ballots and related materials in their respective possession. In the event of a recount, materials will be transferred as soon as possible to the jurisdiction conducting the recount.

2024-2025 JPA Costs for Absentee Services - Estimate 08/24/2023

Even Year				Odd Year			
Base (Fixed) Costs		Absentee (Variable) Costs		Base (Fixed) Costs		Absentee (Variable) Costs	
Dakota County Share	55%	Dakota County Share	55%	Dakota County Share	75%	Dakota County Share	0%
Municipality Share	45%	Municipality Share*	45%	Municipality Share	25%	Municipality Share	100%

Municipality	# of Voters as of June 2, 2022	Fixed Cost Share (2024-2025)**	Estimated Absentee Cost (2024-2025)***	Estimated Mail Ballot Costs (2024-2025)	Reduction from Ongoing VOTER Funds****	Total Estimated Costs 2024-2025
ISD 196 - Rosemount/Apple Valley/Eagan	105,635	\$ 15,248	\$ 13,367			\$ 28,614
ISD 197 - West St. Paul/Mendota Heights/Eagan	29,698	\$ 4,287	\$ 4,576			\$ 8,863
ISD 199 - Inver Grove Heights	18,226	\$ 2,631	\$ 1,776			\$ 4,406
ISD 200 - Hastings	19,957	\$ 2,881	\$ 3,946			\$ 6,827
Lakeville	46,134	\$ 26,021	\$ 29,146		\$ (13,419)	\$ 41,747
Eagan	45,274	\$ 25,535	\$ 35,616		\$ (13,169)	\$ 47,982
Burnsville	37,883	\$ 21,367	\$ 26,194		\$ (11,019)	\$ 36,542
Apple Valley	35,735	\$ 20,155	\$ 26,339		\$ (10,395)	\$ 36,100
Inver Grove Heights	22,534	\$ 12,710	\$ 16,818		\$ (6,555)	\$ 22,973
Rosemount	17,245	\$ 9,727	\$ 13,405		\$ (5,016)	\$ 18,115
Hastings	14,571	\$ 8,218	\$ 8,704		\$ (4,238)	\$ 12,684
Farmington	13,844	\$ 7,808	\$ 8,008		\$ (4,027)	\$ 11,789
West St. Paul	12,523	\$ 7,063	\$ 7,706		\$ (3,643)	\$ 11,127
South St. Paul	12,190	\$ 6,875	\$ 4,987		\$ (3,546)	\$ 8,316
Mendota Heights	9,154	\$ 5,163	\$ 10,299		\$ (2,663)	\$ 12,800
Empire	2,017	\$ 1,138	\$ 573		\$ (587)	\$ 1,124
Ravenna Twp	1,731	\$ 976	\$ 705		\$ (504)	\$ 1,177
Eureka Twp	1,096	\$ 618	\$ 298		\$ (319)	\$ 598
Castle Rock Twp	983	\$ 554	\$ 226		\$ (286)	\$ 495
Northfield	967	\$ 545	\$ 871		\$ (281)	\$ 1,135
Vermillion Twp	933	\$ 526	\$ 226		\$ (271)	\$ 481
Marshan Twp	893	\$ 504	\$ 265		\$ (260)	\$ 509
Lilydale	801	\$ 452	\$ 763		\$ (233)	\$ 982
Nininger Twp	654	\$ 369	\$ 163		\$ (190)	\$ 341
Hampton Twp	633	\$ 357	\$ 148		\$ (184)	\$ 321
Greenvale Twp	613	\$ 346	\$ 236		\$ (178)	\$ 404
Randolph Twp	553	\$ 312	\$ 199		\$ (161)	\$ 350
Douglas Twp	523	\$ 295	\$ 115		\$ (152)	\$ 257
Sunfish Lake	436	\$ 246	\$ 250		\$ (127)	\$ 369
Hampton City	406	\$ 229	\$ 57		\$ (118)	\$ 168
Waterford Twp	378	\$ 213	\$ 155		\$ (110)	\$ 258
Sciota Twp	327	\$ 184	\$ 66		\$ (95)	\$ 156
Vermillion City	312	\$ 176	\$ 54		\$ (91)	\$ 139
Randolph City	286	\$ 161	\$ 33		\$ (83)	\$ 111
Mendota City	129	\$ 73	\$ 12		\$ (38)	\$ 47
Coates	101	NO FIXED COST SHARE		\$ 407	\$ (29)	\$ 378
Miesville	86	NO FIXED COST SHARE		\$ 344	\$ (25)	\$ 319
New Trier	56	NO FIXED COST SHARE		\$ 230	\$ (16)	\$ 214
TOTAL	455,517	\$ 183,963	\$ 216,303		\$ (82,028)	\$ 319,219

*Not applicable for special elections, which will incur 100% share to municipality.

**Fixed costs contemplate a Primary & General Election in even years and a School District General Election in odd years. PNP costs to be reimbursed separately.

***Used actual absentee voting utilization from past elections to estimate.

****Reduction of State VOTER funds is at the discretion of each municipality.

2024 Elections - Estimate 08/24/2023

100% of FTE Costs	\$ 263,000	AB Mailed Cost	\$ 10.00	AB DakCo Share	55%
Fixed costs proportioned by registered voter		AB In Person Cost	\$ 4.50	AB Municipality Share	45%
Fixed cost per reg voter	\$ 0.93				

				\$ 4.50	\$ 2.03	\$ 20,507	\$ 20,507		
Municipality	Voters as of June 2, 2022 (per VOTER Funding rules)	Proportion of Registered Voters	Annual Fixed Cost-share (45%)	Estimated Costs of AB Ballot mailed*	Estimated Costs of IP AB Ballot*	25% Reduction from Ongoing VOTER Funds for Proportioned # of Voters	25% Reduction from Ongoing VOTER Funds for AB	Total Estimated Costs - 2024	Estimated Cost Per Reg Voter
Lakeville	46,134	0.164	\$ 19,361	\$ 17,401	\$ 11,745	\$ (3,355)	\$ (3,355)	\$ 41,798	\$ 0.89
Eagan	45,274	0.161	\$ 19,001	\$ 21,263	\$ 14,353	\$ (3,292)	\$ (3,292)	\$ 48,032	\$ 1.07
Burnsville	37,883	0.134	\$ 15,899	\$ 15,638	\$ 10,556	\$ (2,755)	\$ (2,755)	\$ 36,583	\$ 0.98
Apple Valley	35,735	0.127	\$ 14,997	\$ 15,725	\$ 10,614	\$ (2,599)	\$ (2,599)	\$ 36,139	\$ 1.02
Inver Grove Heights	22,534	0.080	\$ 9,457	\$ 10,040	\$ 6,777	\$ (1,639)	\$ (1,639)	\$ 22,997	\$ 1.03
Rosemount	17,245	0.061	\$ 7,237	\$ 8,003	\$ 5,402	\$ (1,254)	\$ (1,254)	\$ 18,134	\$ 1.02
Hastings	14,571	0.052	\$ 6,115	\$ 5,197	\$ 3,508	\$ (1,060)	\$ (1,060)	\$ 12,700	\$ 0.87
Farmington	13,844	0.049	\$ 5,810	\$ 4,781	\$ 3,227	\$ (1,007)	\$ (1,007)	\$ 11,804	\$ 0.85
West St. Paul	12,523	0.044	\$ 5,256	\$ 4,601	\$ 3,106	\$ (911)	\$ (911)	\$ 11,141	\$ 0.90
South St. Paul	12,190	0.043	\$ 5,116	\$ 2,977	\$ 2,010	\$ (886)	\$ (886)	\$ 8,330	\$ 0.70
Mendota Heights	9,154	0.032	\$ 3,842	\$ 6,149	\$ 4,150	\$ (666)	\$ (666)	\$ 12,810	\$ 1.40
Empire	2,017	0.007	\$ 846	\$ 342	\$ 231	\$ (147)	\$ (147)	\$ 1,126	\$ 0.57
Ravenna Twp	1,731	0.006	\$ 726	\$ 409	\$ 276	\$ (126)	\$ (126)	\$ 1,159	\$ 0.67
Eureka Twp	1,096	0.004	\$ 460	\$ 142	\$ 96	\$ (80)	\$ (80)	\$ 539	\$ 0.49
Castle Rock Twp	983	0.003	\$ 413	\$ 135	\$ 91	\$ (71)	\$ (71)	\$ 496	\$ 0.50
Northfield	967	0.003	\$ 406	\$ 520	\$ 351	\$ (70)	\$ (70)	\$ 1,137	\$ 1.20
Vermillion Twp	933	0.003	\$ 392	\$ 135	\$ 91	\$ (68)	\$ (68)	\$ 482	\$ 0.53
Marshan Twp	893	0.003	\$ 375	\$ 142	\$ 96	\$ (65)	\$ (65)	\$ 483	\$ 0.54
Lilydale	801	0.003	\$ 336	\$ 455	\$ 307	\$ (58)	\$ (58)	\$ 982	\$ 1.26
Nininger Twp	654	0.002	\$ 274	\$ 97	\$ 66	\$ (48)	\$ (48)	\$ 342	\$ 0.52
Hampton Twp	633	0.002	\$ 266	\$ 88	\$ 60	\$ (46)	\$ (46)	\$ 321	\$ 0.52
Greenvale Twp	613	0.002	\$ 257	\$ 45	\$ 30	\$ (45)	\$ (45)	\$ 243	\$ 0.40
Randolph Twp	553	0.002	\$ 232	\$ 119	\$ 80	\$ (40)	\$ (40)	\$ 351	\$ 0.64
Douglas Twp	523	0.002	\$ 219	\$ 68	\$ 46	\$ (38)	\$ (38)	\$ 258	\$ 0.50
Sunfish Lake	436	0.002	\$ 183	\$ 149	\$ 101	\$ (32)	\$ (32)	\$ 370	\$ 0.86
Hampton City	406	0.001	\$ 170	\$ 34	\$ 23	\$ (30)	\$ (30)	\$ 169	\$ 0.40
Waterford Twp	378	0.001	\$ 159	\$ 85	\$ 57	\$ (27)	\$ (27)	\$ 245	\$ 0.65
Sciota Twp	327	0.001	\$ 137	\$ 40	\$ 27	\$ (24)	\$ (24)	\$ 156	\$ 0.46
Vermillion City	312	0.001	\$ 131	\$ 32	\$ 22	\$ (23)	\$ (23)	\$ 140	\$ 0.46
Randolph City	286	0.001	\$ 120	\$ 20	\$ 13	\$ (21)	\$ (21)	\$ 112	\$ 0.39
Mendota City	129	0.000	\$ 54	\$ 7	\$ 5	\$ (9)	\$ (9)	\$ 47	\$ 0.36
Coates	101	0.000	NO FIXED COST SHARE			\$ (7)	\$ (7)	\$ (15)	\$ (0.15)
Miesville	86	0.000	NO FIXED COST SHARE			\$ (6)	\$ (6)	\$ (13)	\$ (0.15)
New Trier	56	0.000	NO FIXED COST SHARE			\$ (4)	\$ (4)	\$ (8)	\$ (0.14)
TOTAL	282,001	1.00	\$ 118,248	\$ 114,840	\$ 77,517	\$ (20,507)	\$ (20,507)	\$ 269,591	\$ 0.96

2025 Elections - Estimate 08/24/2023

100% of FTE Costs	\$ 263,000								
Fixed costs proportioned by registered voter				AB Mailed Cost	\$ 10.00			AB DakCo Share	0%
Fixed cost per registered voter	\$ 0.93			AB In Person Cost	\$ 4.50			AB Municipality Share	100%

				\$ 10.00	\$ 4.50	\$ 20,507	\$ 20,507		
Municipality	Voters as of June 2, 2022 (per VOTER Funding rules)	Proportion of Registered Voters for VOTER funds	Annual Fixed Cost - 25 % Share	Estimated Costs of AB Ballot mailed*	Estimated Costs of IP AB Ballot*	25% Reduction from Ongoing VOTER Funds for AB	25% Reduction from Ongoing VOTER Funds for Proportioned # of Voters	Total Estimated Costs - 2025	Estimated Cost Per Reg Voter
ISD 196 - Rosemount/Apple Valley/Eagan			\$ 15,248	\$ 7,980	\$ 5,387			\$ 28,614	\$ 0.27
ISD 197 - West St. Paul/Mendota Heights/Eagan			\$ 4,287	\$ 2,732	\$ 1,844			\$ 8,863	\$ 0.30
ISD 199 - Inver Grove Heights			\$ 2,631	\$ 1,060	\$ 716			\$ 4,406	\$ 0.24
ISD 200 - Hastings			\$ 2,881	\$ 2,356	\$ 1,590			\$ 6,827	\$ 0.34
Lakeville	46,134	0.164	\$ 6,659	\$ -	\$ -	\$ (3,355)	\$ (3,355)	\$ (51)	\$ (0.00)
Eagan	45,274	0.161	\$ 6,535	\$ -	\$ -	\$ (3,292)	\$ (3,292)	\$ (50)	\$ (0.00)
Burnsville	37,883	0.134	\$ 5,468	\$ -	\$ -	\$ (2,755)	\$ (2,755)	\$ (42)	\$ (0.00)
Apple Valley	35,735	0.127	\$ 5,158	\$ -	\$ -	\$ (2,599)	\$ (2,599)	\$ (39)	\$ (0.00)
Inver Grove Heights	22,534	0.080	\$ 3,253	\$ -	\$ -	\$ (1,639)	\$ (1,639)	\$ (25)	\$ (0.00)
Rosemount	17,245	0.061	\$ 2,489	\$ -	\$ -	\$ (1,254)	\$ (1,254)	\$ (19)	\$ (0.00)
Hastings	14,571	0.052	\$ 2,103	\$ -	\$ -	\$ (1,060)	\$ (1,060)	\$ (16)	\$ (0.00)
Farmington	13,844	0.049	\$ 1,998	\$ -	\$ -	\$ (1,007)	\$ (1,007)	\$ (15)	\$ (0.00)
West St. Paul	12,523	0.044	\$ 1,808	\$ -	\$ -	\$ (911)	\$ (911)	\$ (14)	\$ (0.00)
South St. Paul	12,190	0.043	\$ 1,760	\$ -	\$ -	\$ (886)	\$ (886)	\$ (13)	\$ (0.00)
Mendota Heights	9,154	0.032	\$ 1,321	\$ -	\$ -	\$ (666)	\$ (666)	\$ (10)	\$ (0.00)
Empire	2,017	0.007	\$ 291	\$ -	\$ -	\$ (147)	\$ (147)	\$ (2)	\$ (0.00)
Ravenna Twp	1,731	0.006	\$ 250	\$ 12	\$ 8	\$ (126)	\$ (126)	\$ 18	\$ 0.01
Eureka Twp	1,096	0.004	\$ 158	\$ 36	\$ 24	\$ (80)	\$ (80)	\$ 59	\$ 0.05
Castle Rock Twp	983	0.003	\$ 142	\$ -	\$ -	\$ (71)	\$ (71)	\$ (1)	\$ (0.00)
Northfield	967	0.003	\$ 140	\$ -	\$ -	\$ (70)	\$ (70)	\$ (1)	\$ (0.00)
Vermillion Twp	933	0.003	\$ 135	\$ -	\$ -	\$ (68)	\$ (68)	\$ (1)	\$ (0.00)
Marshan Twp	893	0.003	\$ 129	\$ 16	\$ 11	\$ (65)	\$ (65)	\$ 26	\$ 0.03
Lilydale	801	0.003	\$ 116	\$ -	\$ -	\$ (58)	\$ (58)	\$ (1)	\$ (0.00)
Nininger Twp	654	0.002	\$ 94	\$ -	\$ -	\$ (48)	\$ (48)	\$ (1)	\$ (0.00)
Hampton Twp	633	0.002	\$ 91	\$ -	\$ -	\$ (46)	\$ (46)	\$ (1)	\$ (0.00)
Greenvale Twp	613	0.002	\$ 88	\$ 96	\$ 65	\$ (45)	\$ (45)	\$ 160	\$ 0.26
Randolph Twp	553	0.002	\$ 80	\$ -	\$ -	\$ (40)	\$ (40)	\$ (1)	\$ (0.00)
Douglas Twp	523	0.002	\$ 75	\$ -	\$ -	\$ (38)	\$ (38)	\$ (1)	\$ (0.00)
Sunfish Lake	436	0.002	\$ 63	\$ -	\$ -	\$ (32)	\$ (32)	\$ (0)	\$ (0.00)
Hampton City	406	0.001	\$ 59	\$ -	\$ -	\$ (30)	\$ (30)	\$ (0)	\$ (0.00)
Waterford Twp	378	0.001	\$ 55	\$ 8	\$ 5	\$ (27)	\$ (27)	\$ 13	\$ 0.03
Sciota Twp	327	0.001	\$ 47	\$ -	\$ -	\$ (24)	\$ (24)	\$ (0)	\$ (0.00)
Vermillion City	312	0.001	\$ 45	\$ -	\$ -	\$ (23)	\$ (23)	\$ (0)	\$ (0.00)
Randolph City	286	0.001	\$ 41	\$ -	\$ -	\$ (21)	\$ (21)	\$ (0)	\$ (0.00)
Mendota City	129	0.000	\$ 19	\$ -	\$ -	\$ (9)	\$ (9)	\$ (0)	\$ (0.00)
Coates	101	0.000	NO FIXED COST SHARE			\$ (7)	\$ (7)	\$ (15)	\$ (0.15)
Miesville	86	0.000	NO FIXED COST SHARE			\$ (6)	\$ (6)	\$ (13)	\$ (0.15)
New Trier	56	0.000	NO FIXED COST SHARE			\$ (4)	\$ (4)	\$ (8)	\$ (0.15)
TOTAL	282,001	1.00	\$ 65,715	\$ 14,296	\$ 9,650	\$ (20,507)	\$ (20,507)	\$ 48,647	\$ 0.11

BURNSVILLE EAGAN SAVAGE

Independent School District 191

Human Resources

462

AGENDA ITEM: IV.B.3.

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

From: Stacey Sovine
Executive Director of Human Resources

Date: October 26, 2023

RE: **Collective Bargaining Agreement with SEIU Local #284 Custodial Employees**

RECOMMENDATION: THAT THE BOARD OF EDUCATION APPROVE THE PROPOSED REVISIONS AND RE-ADOPT THE UNCHANGED LANGUAGE IN THE 2023-2025 MASTER AGREEMENT WITH SERVICE EMPLOYEES INTERNATIONAL UNION LOCAL #284 CUSTODIAL EMPLOYEES

District and Union Negotiators reached a tentative agreement on September 28th, 2023. The union ratified the agreement last week. The union of 71 employees was represented by SEIU Organizer, Shelly Johnson. The district was represented by Hailey Busker, Tyler Dehne and Stacey Sovine.

The major language items agreed upon in the tentative agreement include:

- Updated language to reflect new PELRA legislative changes
- Made small changes to the Emergency Closing language
- Added Juneteenth as a holiday in the contract
- Added coverage language for temporary assignments
- Added language to prepare for Sick and Safe time.
- Modified Bereavement language.

Economic terms agreed to include:

Total

- 2 year increased cost \$516,325
- Increase 403(b) contribution to \$1,000.
- MSBA 2 year package increase is 7.70%
- Settlement within Board parameters

MASTER AGREEMENT

July 1, ~~2024~~ ~~2023~~– June 30, ~~2023~~ ~~2025~~

BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT 191
BURNSVILLE, MINNESOTA

and

SERVICE EMPLOYEES INTERNATIONAL UNION LOCAL
284
CUSTODIAL EMPLOYEES
BURNSVILLE – EAGAN – SAVAGE

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~~2021~~ 2023 -- 2025

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ARTICLE I PURPOSE

Section 1. Parties: THIS AGREEMENT, entered into between the School Board of Independent School District 191, Burnsville, Minnesota, hereinafter called the Employer, and the Service Employees International Union Local 284, hereinafter called the Union, pursuant to and in compliance with the Public Employment Relations Act of 1971, provides the terms and conditions of employment for Maintenance and Operations Employees during the duration of this Agreement.

ARTICLE II RECOGNITION OF EXCLUSIVE REPRESENTATIVE

- Section 1. Recognition: The Employer recognizes the Union as the exclusive representative, under the PELRA for all classifications listed in Article XXIV.
- Section 2. Appropriate Unit: All employees in the above categories are members of the appropriate unit except those excluded under P.E.L.R.A.
- Section 3. In the event the Employer and the Union are unable to agree as to the inclusion or exclusion of a new or modified job position, the issue shall be submitted to the Bureau of Mediation Services for determination.

ARTICLE III DEFINITIONS

- Section 1. Full-time Employees: Shall mean an employee who works forty (40) hours per week on a regular basis for more than one hundred (100) days per fiscal year.
- Section 2. Union: Service Employees International Union Local 284.
- Section 3. Union Member: A member of the Service Employees International Union Local 284.
- Section 4. Employee: A member of the exclusively recognized bargaining unit.
- Section 5. Probationary Period: Effective July 1, 2008 all newly hired or rehired employees will have a nine (9) month (calendar) probationary period from their date of hire. After 67 but before 90 working days of service, the Director of Operations, appropriate supervisor and union steward(s) shall meet with the employee and the District shall conduct a performance review. At that meeting it shall be determined if further performance reviews shall be required prior to the completion of the probationary period.
- Section 6. Employer: The Independent School District 191, Burnsville, Eagan, Savage.
- Section 7. Superintendent: Superintendent of Independent School District 191.
- Section 8. Union Officer: Officer elected or appointed by the Service Employees International Union Local 284.
- Section 9. Basic Work Week: A normal workweek shall consist of forty (40) hours, exclusive of lunch. A work week commences at 12:01 a.m. on Sunday and extends through seven consecutive, twenty-four hour periods.
- Section 10. Work Day: The lunch period each day shall not be interrupted except in cases of emergency. When a principal or supervisor identifies a task as needing emergency service, the employee shall receive at least ½ hour of overtime pay. A maximum of twenty minutes away from the workstation for coffee breaks shall be permitted each work day. The Director of Operations and Properties will establish break times for each employee.

- Section 11. Basic Work Year: The custodial work year shall correspond to the School District's fiscal year which is July 1st through the following June 30th.
- Section 12. Shifts:
 A shift -When the majority of the hours are worked between 5:30 a.m. and 1:59 p.m.
 B shift -When the majority of the hours are worked between 2:00 p.m. and 9:59 p.m.
 C shift -When the majority of the hours are worked between 10:00 p.m. and 5:29 a.m.
- Section 13. Direction of Duties: All custodial work assignments, whether regularly assigned or temporary because of outside agency rentals, are under the direction of the Maintenance and Operations Supervisors. The duties and responsibilities of cleaning, maintaining and securing the building shall be completed by the custodial staff as needed for the duration and completion of events.
- Section 14. Pay Period: Overtime shall be paid in the next pay period following overtime when submission of overtime is made within the District payroll schedule.

ARTICLE IV EMPLOYER AUTHORITY

- Section 1. The employer retains the sole right to operate and manage all personnel, facilities, and equipment in accordance with applicable laws and regulations of appropriate authorities.
- Section 2. Any term and condition of employment not specifically established or modified by this Agreement shall remain solely with in the discretion of the Employer to modify, establish or eliminate.

ARTICLE V UNION SECURITY

- Section 1. With the authorization of the employee, each employee shall have the right to request and be allowed dues check off for the Union. The deduction authorization notice from the Union will include certification from the Union that the Union has and will maintain a valid authorization from the employee for whom deductions will be made. The District may require a copy of the valid authorization form only if a dispute arises about the existence or terms of the authorization. The dues and/or political action committee deduction(s) authorization remains in effect until the District receives notice from the Union that an employee has changed or cancelled their authorization(s) in writing in accordance with the terms of the original authorizing document(s). The employee request shall be in the form of a written authorization, online sign-up, or audio-recorded phone authorization submitted to the Union. The Union shall provide the District with the appropriate form of authorization (examples of appropriate form are: paper, electronic file, audio file) for dues/premier member dues deduction. The School District agrees to honor and implement all the terms of dues check-off authorizations submitted by the Union and agreed to by the employee. The School District shall adhere to the specific provisions in each dues check-off authorization regarding the duration, renewal, procedure for revocation, amount of dues deducted (including premier member), and all other provisions agreed to by the employee as stated in the authorization, irrespective of the employee's membership in the Union. Such dues shall be remitted to the Union monthly.
- Section 2. Steward Designation: The Union may designate employees from the bargaining unit to act as a steward and an alternate steward and shall inform the Employer, in writing, of such choice and changes in the position of steward and/or alternate steward.
- Section 3. Union Business: The Employer agrees to allow two (2) membership meetings per year on District property for the purpose of formulating wage requests and presenting final proposal. One hour of release time with no salary deduction shall be granted for each meeting. The district will provide reasonable time off to elected officers or appointed representatives of the Exclusive Representative for the purpose of conducting

the duties of Exclusive Representative including, but not limited to, grievance investigation and processing and conferring with District representatives and immediate supervisors with respect to the establishment, interpretation, and application of the provisions of this Agreement. The Exclusive Representative shall notify his/her immediate supervisor at least two (2) days prior to the use of such time except in emergency situations.

- Section 4. Union Notices: The Employer shall make space available on the employee bulletin board for posting of Union notice(s) and announcement(s).
- Section 5. Hold Harmless: The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders or judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of the Article.
- Section 6. Upon request, the District shall make available to the Union a bargaining unit list of employees including name, address, work hours, work location, position, classification, wages schedule placement, and date of employment. Within ten (10) calendar days of date of hire, the District shall provide the following contact information to the Union, name, job title, worksite location, home address, phone numbers on file with the district, date of hire, email addresses, wage, number of hours normally scheduled to work each day, and number of duty days in the year. Every 120 calendar days the District shall make available to the Union a complete bargaining unit list of employees including this same information.
- Section 7. New Hire Orientation: The District will allow a Union designated representative to meet in person with newly hired employees for thirty minutes within thirty calendar days from the date of hire, during new employee orientations or (if the District does not conduct new employee orientations) at individual or group meetings. All employees participating in these meetings will be in pay status. The District will provide at least a ten day notice in advance of an orientation. Meetings may be held virtually or for longer than 30 minutes only by mutual agreement of the District and the Union.

ARTICLE VI EMPLOYEE RIGHTS - GRIEVANCE

- Section 1. Definitions.
- Subd. 1. Grievance: A grievance is defined as a dispute or disagreement as the interpretation or application of the specific terms and conditions of this Agreement.
- Subd. 2. Days: Days shall mean workdays.
- Section 2. Union Representatives: The Employer will recognize representatives designated by the Union as the grievance representatives of the bargaining unit having the duties and responsibilities established by this Article.
- The Union shall notify the Employer in writing of the names of such Union Representatives and of their successors.
- Section 3. Processing of a Grievance: It is recognized and accepted by the Union and the Employer that the processing of grievances as hereinafter provided is limited by the job duties and responsibilities of the employees and shall therefore be accomplished during normal working hours only when consistent with such employee duties and responsibilities. The aggrieved employee and a Union representative shall be allowed a reasonable amount of time without loss in pay when a grievance is investigated and presented to the Employer during normal working hours. However, the employee and the Union representative must have notified and received the approval of the designated supervisor who has determined that such absence is reasonable and would not be detrimental to the work program of the Employer.

Section 4. Procedure:

- Subd. 1. Step 1: An employee claiming a violation concerning the interpretation or application of this Agreement shall, within twenty-one (21) days after such alleged violation has occurred, present such grievance to the employee's supervisor as designated by the Employer on the proper form. The Supervisor will meet and discuss the allegation within five (5) days of notification and give an answer to such Step 1 grievance within ten (10) days after the meeting.
- Subd. 2. Step 2: In the event the grievance is not resolved in Step 1, the decision rendered may be appealed to the Superintendent of Schools, provided such appeal is made in writing within ten (10) days after receipt of the decision in Step 1. If a grievance is properly appealed to the Superintendent of Schools, the Superintendent shall set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within ten (10) days after the meeting, the Superintendent shall issue a decision in writing to the parties involved.
- Subd. 3. Step 3: A grievance unresolved in Step 2 and appealed to Step 3 by the Union shall be submitted to arbitration subject to the provisions of the Public Employment Labor Relations Act of 1971 as amended.

Section 5. Arbitrator's Authority

- Subd. 1. The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the terms and conditions of this Agreement. The arbitrator shall consider and decide only the specific issue(s) submitted in writing by the Employer and the Union, and shall have no authority to make a decision on any other issue not so submitted.
- Subd. 2. The arbitrator shall be without power to make decisions contrary to, or inconsistent with, or modifying or varying in any way the application of laws, rules, or regulations having the force and effect of law. The arbitrator's decision shall be submitted in writing within thirty (30) days following close of the hearing or the submission of briefs by the parties, whichever be later, unless the parties agree to an extension. The decision shall be binding on both the Employer and the Union subject, however, to the limitations of arbitration decisions as provided in P.E.L.R.A. of 1971 as amended, and shall be based solely on this Agreement and to the facts of the grievance presented.
- Subd. 3. The fees and expenses for the arbitrator's services and proceedings shall be borne equally by the Employer and the Union provided that each party shall be responsible for compensating its own representatives and witnesses. If either party desires a verbatim record of the proceedings, it may cause such a record to be made, providing it pays for the record. If both parties desire a verbatim record of the proceedings, the cost shall be shared equally.

- Section 6. Waiver: If a grievance is not presented within the time limits set forth above, it shall be considered "waived". If a grievance is not appealed to the next step within the specified time limit or any agreed extension thereof, it shall be considered settled on the basis of the Employer's last answer. If the Employer does not answer a grievance or an appeal thereof within the specified time limits, the Union may elect to treat the grievance as denied at that step and immediately appeal the grievance to the next step. The time limit in each step may be extended by mutual written agreement of the Employer and the Union in each step.

ARTICLE VII SENIORITY

- Section 1. Employee seniority shall be determined by the employee's length of continuous employment in the bargaining unit.
- Section 2. Seniority lists will be published by the Employer on November 1st of each year.

Section 3. Probationary periods can be extended up to an additional 90 calendar days by mutual agreement between the Employer and the Union.

Section 4. During the probationary period a newly hired or rehired employee may be discharged at the sole discretion of the Employer.

Section 5. In the event conditions necessitate a reduction of bargaining unit employees within any position title classification, the following procedure will be used:

Seniority will decide any reduction. The least senior person in any group based on the employee's seniority pursuant to Section 1 of this Article to be reduced will be the first one laid off, and the next in line would follow, and so on, until the reduction has been met, providing the remaining employees have the ability to perform the work required. Position by group shall be the determining factor and any employee eliminated shall then have the right to displace the next least senior employee in the same group or successively lower groups. A junior employee may not displace a senior employee.

Upon rehiring, the laid off employee with the most seniority shall be the first recalled. Employees laid off shall hold recall rights for a period of one year. Employees rejecting re-employment shall forfeit recall rights. In no case shall an employee displace an employee with more seniority or an employee in a higher classification.

ARTICLE VIII DISCIPLINE

Section 1. The employer will discipline employees for just cause only. Upon investigation and finding of facts, the employer shall give the affected employee and the steward a written letter explaining such findings. Discipline will be in one or more of the following forms: a) Letter of Reprimand, b) Letter of Deficiency, c) suspension, d) demotion, or e) discharge.

Section 2. Suspension, demotions, and discharges will be in written form.

Section 3. Written reprimands, notices of suspension, and notices of discharge which are to become part of an employee's personnel file shall be presented, read, and the employee given an opportunity to sign. Employees and the Union will receive a copy of such reprimands and/or notices.

Section 4. Employees may examine their own individual personnel files at reasonable times under the direct supervision of the Employer.

Section 5. Any material in the employee's permanent personnel file may be reproduced at the request of the employee and cost of reproduction paid by the employee.

Section 6. Employees will not be questioned concerning an investigation of disciplinary action unless the employee has been given an opportunity to have a Union Representative present at such questioning.

Section 7. No file material generated in buildings may be used in a disciplinary or grievance action unless it is forwarded to the personnel file by June 30th of the year of occurrence. All such material not forwarded by June 30th of the year of occurrence shall be expunged from the Human Resources personnel file. Written directives or conference summaries which are not disciplinary but which were created by a supervisor and given to the employee to more clearly define performance expectations may be used in disciplinary actions when the purpose is to establish that the employee should have been aware of those expectations.

ARTICLE IX OVERTIME

- Section 1. Employees will be compensated at one and one-half (1 ½) times the employee's regular pay rate for hours worked in excess of the employee's regular daily shift except on Sundays and holidays. Employees may elect to take one and one-half (1 ½) hours off for each hour of overtime worked in lieu of overtime pay providing the work has been for Independent School District 191 and meets with the approval of the Director of Operations.
- Section 2. Time worked on Sundays or holidays shall be compensated at double time.
- Section 3. Administration will assign overtime and employees will work when such overtime is assigned in emergencies. Scheduled overtime will be offered on the basis of rotating seniority, giving an employee the option of the best available shifts based on seniority.
- Section 4. For the purpose of computing overtime compensation, overtime hours worked shall not be pyramided, compounded or paid twice for the same hours worked.
- Section 5. Overtime will be calculated to the nearest fifteen (15) minutes.
- Section 6. Overtime is incurred when an employee renders service at the specific direction of the Employer in excess the employee's regular shift of 40 hours worked. A calendar week commences at 12:01 a.m. on Sunday and ends the following Sunday at 12:00 a.m. Bereavement absence, family illness absence, vacations, and personal illness absence will be considered as time worked in calculating overtime. If the employee takes a personal illness absence on a Monday or a Friday, those days shall not count as time worked in calculating overtime. If the employee works a Tuesday through Saturday shift, a personal illness absence on a Tuesday or Saturday will not be counted as time worked in calculating overtime.
- Section 7. No more than (2) hours work will be allowed if the event is cancelled without prior notice.

ARTICLE X CALL-BACK PAY

- Section 1. Employees called back to work, after concluding their assigned work shift for the day, will be paid at the above defined overtime rate for the actual time worked with a minimum allowance of three (3) hours.

ARTICLE XI CLOSING AND EMERGENCY DISMISSALS

- Section 1. It is expected that all employees report to work unless there are extenuating circumstances. In the event there are extenuating circumstances, employees must contact the Director of Operations or their Operations Supervisor at least two (2) hours prior to the employee's scheduled B/C shift and at least one (1) hour prior to the employee's scheduled A shift. The Director or Supervisor may approve the time off at their discretion. Employees that work on a day the District closes facilities, because of inclement weather or other emergency circumstances, will receive an additional \$2.00 per hour for their shift.
- Section 2. If, after arriving on the job, the employee is dismissed by the Superintendent of Schools or designee, the employee shall be compensated for the day. Employees that continue to work that day, will receive an additional \$2.00 per hour in addition to their regular rate of pay for the balance of their shift.
- Section 3. In the event the District declares an e-learning day and employees are directed not to report to their worksite, employees will be paid their normal rate of pay, for normally scheduled work hours for the duration of the e-learning period. Employees may be retained on an on-call basis for any potential need.

ARTICLE XII

MISCELLANEOUS

- Section 1. Employees who must use their car for School District purposes during the regular working day are entitled to reimbursement for such mileage according to current District policy. In order to be reimbursed, employees must use the proper form and should submit forms on a monthly basis.
- Section 2. The District shall reimburse the cost of any discretionary license requested by the District. The District must make its request to the employee in writing. If a posting requires a license, it shall be paid and not fall under this section.
- Section 3. The District shall notify the union steward(s) whenever a new employee is hired prior to the new employees starting date.

ARTICLE XIII HOLIDAYS

- Section 1. Twelve-month employees shall receive ~~ten (10)~~ **eleven (11)** paid holidays. They are: Labor Day, Thanksgiving, and the day following, Christmas Eve Day, Christmas Day, New Year's Eve Day, New Year's Day, Memorial Day, **Juneteenth**, Independence Day and one (1) Floating Holiday. When Christmas and New Year's fall on Saturday, the previous Friday will be observed as a holiday. When those two days fall on Sunday, the following Monday will be observed.
- Section 2. Holiday Pay Requirement: In order to receive pay for a holiday, an employee must work the work day before the holiday and the work day after the holiday. Employees who are on an authorized absence or leave shall receive holiday pay without regard to pre and post holiday work day requirement. A doctor's slip may be required for any employee absent more than one incident before or after a holiday.

ARTICLE XIV JOB POSTING AND TRANSFER

- Section 1. All job openings will be posted on the district's website and e-mailed to all custodial staff at each building. The lead custodian shall also post a copy on each buildings' custodial bulletin board.
- Section 2. Basis for Selection: Seniority, ability, legal qualifications, and job performance will be considered in filling job openings which have been posted. Administration reserves the right to the final decision.

Conferences will be held with each applicant who indicates in the application that a conference be held, before and/or after the successful applicant is named. The purpose of the conference after the job is filled is to improve the chances for a later successful job transfer request.

Any employee who is not awarded a position shall, upon request, be informed in writing of the specific reasons the employee was not selected.
- Section 3. Posting Period: Required postings shall be posted for a period of seven (7) work days. After a posting closes (permanent and/or temporary), a decision shall be made within 20 (twenty) working days and the candidate shall be placed into the position within 20 (twenty) working days.
- Section 4. Posting Notice: Union officials will be sent copies of all job postings applicable to positions covered by this Agreement.
- Section 5. Probationary Period: Current employees selected to fill posted positions shall be on a probationary status for a period of sixty-seven (67) working days.

- Section 6. Lateral Transfers: Whenever administration exercises its right to make lateral transfers, administration shall give reasonable prior notice and furnish reasons for transfer.
- Section 7. Temporary Appointments: When a supervisor replaces an employee in a higher classification on a temporary appointment or for any other reason with another lower paid employee who qualifies for and performs all job functions of the higher classification for more than 10 work days, the temporary replacement shall receive the higher rate of pay. Pay is retroactive to day 1. When a supervisor replaces an employee in a Level 3 classification on a temporary appointment or for any other reason with another lower paid employee who qualifies for and performs all job functions of the higher classification upon completing 5 work days, the temporary replacement shall receive the higher rate of pay. Pay is retroactive to day 1. A temporary appointment to replace an employee in a lower classification continues at the regular rate. Pay is retroactive to day 1. The district agrees not to abuse this provision.
- Section 8. Promotions: Employees promoted to a higher paying classification will retain the same rate of pay until their probationary period is complete, at which time they will be placed in a higher, classification at a step determined by administration. However, such placement shall result in a higher rate of pay which shall be retroactive to initial placement.
- Section 9. Shifts and Starting Time: Starting times and shifts shall be determined by administration. When changes are necessary, administration shall give reasonable notice.
- Section 10. Administration reserves the right to disqualify probationary employees from applying on job postings.
- Section 11. Temporary Openings: A position is defined as that which is created by the extended absence of an employee due to disability, extending over a period of more than thirty (30) days but not to exceed twelve (12) months.

Temporary positions shall be filled by qualified employees who respond to listings of the position in the same manner as the regular posting procedure. Employees holding temporary positions will be paid the salary the position is regularly paid. After twelve (12) months, the position would be bid as a permanent position. Holders of temporary positions will return to the position held immediately prior to the appointment.

An employee holding a temporary position would be eligible to bid on any and all bid openings that occur during the temporary appointment. An employee coming back to work after being absent for more than twelve (12) months will be worked into the staff and given first consideration on the first opening on the shift held prior to disability. An employee coming back to work in less than the above twelve (12) months will revert to his/her original position. When such disabled employee returns to work, it shall be at no reduction in salary. Salary shall be frozen at the rate earned when the absence began until the salary for the assumed position is greater than the frozen amount, when the person shall proceed on the new position's salary and subsequent adjustments.

ARTICLE XV VACATIONS

- Section 1. Effective July 1, 2012, an employee shall accrue vacation days based upon the chart in Section 2, on the last day of the month, up to a maximum of 25 days' accrual balance.
- | | | |
|------------|---|---------------------|
| Section 2. | Until completion of 4 full fiscal years | 1.25 days per month |
| | During fiscal years 5-12 | 1.75 days per month |
| | During fiscal years 13+ | 2.50 days per month |
- Section 3. Vacation accrual cannot go negative at the time of vacation. Vacation requests may be submitted in advance assuming sufficient vacation leave is available at the time of vacation.

- Section 4 Qualified Vacation Days: Illness sustained while an employee is on a scheduled vacation shall be considered as vacation days. Holidays occurring while an employee is on a scheduled vacation shall be counted as holidays and shall not reduce an employee's accumulated vacation benefits.
- Section 5 Termination Vacation Allowance: Employees who have terminated their employment on their own free will and in good standing are entitled to paid vacation days earned.
- Section 6 Notice: Employees shall make vacation requests prior to May 15th for vacations that occur June through August. Periods of vacation shall be scheduled on the basis of employee seniority within buildings. Requests made after May 15th shall be scheduled at the discretion of administration on a first come, first serve basis.

ARTICLE XVI

PERSONAL ILLNESS ABSENCE SICK TIME (SICK AND SAFE TIME)

- Section 1. All full-time employees shall earn personal illness absence sick time at the rate of one and a half (1.5) days for each month of service in the employ of the School District. Up to 48 hours of accrued sick time shall satisfy sick and safe time required by state statute. the Personal illness absence Sick time will not accumulate while an employee is on unpaid leave or is receiving income protection benefits and shall only accumulate when an employee is actually working or on the District payroll. Employees will be allowed accumulation of one hundred (100) days. Personal illness absence shall accumulate only when an employee is actually working or on District payroll.
- Section 2.
- Subd. 1. Employees shall notify the supervisor when illness prevents attendance at work so substitutes may be arranged. Notification shall be made as early as possible. Violation of this section shall be cause for denying paid personal illness absence sick time and/or initiating disciplinary action.
- Subd. 2. "Notification shall be made as early as possible" means any shift starting at 12 noon or after requires the employee to notify administration that they shall be on personal illness absence sick leave at least two (2) hours before the shift starting time and any shift starting before noon will require one (1) hour notice.
- Section 3. To protect the health and welfare of students and staff, administration has the responsibility to check personal illness absences by employees. When an employee has been absent for three (3) or more consecutive days or following a conference for which a written summary has directives have been provided to the employee addressing a suspicious pattern of use, a physician's note will be required to verify illness and the ability to return to work. Employees who do not comply will be subject to disciplinary action.
- Section 4. Employees can use their earned sick time for the employee's mental or physical illness, treatment or preventive care; a family member's mental or physical illness, treatment or preventive care; absence due to domestic abuse, sexual assault or stalking of the employee or a family member; closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and when determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.
- Section 5. Family members are defined as their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent); their spouse or registered domestic partner; their sibling, stepsibling or foster sibling; their biological, adoptive or foster parent, stepparent or a person who stood in loco parentis (in place of a parent) when the employee was a minor child; their grandchild, foster grandchild or step-grandchild; their grandparent or step-grandparent; a child of a sibling of the employee; a sibling of the parents of the employee; a child-in-law or sibling-in-law; any of the family members listed above of an employee's spouse or registered domestic

partner; any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and up to one individual annually designated by the employee.

Section 6. The total number of sick time accrued and available for use, as well as the total number of earned sick hours used shall be available to employees via the current online payroll system, i.e. Skyward.

ARTICLE XVII LEAVES OF ABSENCE

Section 1. Extended or Unpaid Leave of Absence:

- Subd. 1. A leave of absence without pay may be approved by the School Board upon the recommendation of the Executive Director of Human Resources, to employees who request such a leave in writing.
- Subd. 2. The duration of said leave without pay shall be for a minimum of one (1) month and up to a year. Failure of the employee to request and be granted an extension or to return to duty at the end of the leave of absence without pay will thereby terminate the employee's employment.
- Subd. 3. The employee pays for all insurance during this period of time except as specified in Article XXII, Section 7 of this contract.

ARTICLE XVIII WORKERS' COMPENSATION

- Section 1. The School District will pay the difference between the compensation received pursuant to the Workers' Compensation Act due the employee and the employee's regular rate of pay to the extent of the employee's earned accrual of personal illness leave and/or vacation pay if an employee is absent from work as a result of a compensable injury under the Worker's Compensation Act.
- Section 2. A deduction shall be made from the employee's accumulated vacation or personal illness leave accrual time according to the prorata portions of days of personal illness leave or vacation time which is used to supplement Workers' Compensation.

ARTICLE XIX FAMILY ILLNESS

Section 1. Full time employees may use up to four (4) days per event, for serious illness of the employee's spouse, children, significant other, or parents. After the first event in the fiscal year, subsequent events are authorized if they qualify under the Family and Medical Leave Act of 1993 and shall be paid but limited to 3 days per event.

Section 2. Such absence shall be deducted from the accumulated personal illness absence days. If the employee has exhausted personal illness absence, absence shall be approved and time deducted from an employee's vacation time.

Section 3. Sick or Injured Child Care Leave: MN 181.9413. Employees who have exhausted their family illness absences may use personal illness absence provided by the employer for absences due to an illness of the employee's child for such reasonable periods as the employee's attendance with the child may be necessary, on the same terms the employee is able to use personal illness leave benefits for the employee's own illness. This section applies only to personal illness leave benefits payable to the employee from the employer's general assets. A "Child" means an individual under 18 years of age or an individual under age 20 who is still attending secondary school.

ARTICLE XIX BEREAVEMENT ABSENCE

Up to five (5) days per event shall be granted for a death in the immediate family. Immediate family shall include: spouse, children, spouse of child, parents or former guardians, grandparents, grandchildren, brother, sister and in-laws of a similar degree of relationship. Up to three (3) days shall be permitted for a death of nephew, niece, uncle or aunt.

An employee may take up to five (5) days of paid bereavement leave per event for any death(s) that occurs in the employee's immediate family. For purposes of this Agreement, "immediate family" includes a spouse, children, parents or equivalent, siblings, grandparents, grandchildren, aunts, uncles, nieces, nephews and equivalent in-laws. The Executive Director of Administrative Services may, in their sole discretion, grant up to ten (10) additional days of bereavement leave per school year for reasons such as multiple deaths in the immediate family, out-of-state funerals or other extenuating circumstances.

ARTICLE XX JURY DUTY

- Section 1: Employees shall be paid the difference between their regular daily salary, excluding shift premium stipends, and their jury duty pay if required to serve on jury duty. Employees not serving at the court site must report to work. Travel allowance and expenses shall be the employee's.
- Section 2: Employees serving on jury duty will bring written evidence of service at the court site to be paid as set forth in Section 1 above.

ARTICLE XXI INSURANCE

- Section 1. Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School Board. The Union shall be notified when bidding of insurance is scheduled.
- Section 2. Life Insurance: Effective January 1, 2010, all full-time employees shall also be provided life and dismemberment insurance coverage in the amount of \$60,000 with the district covering the cost of \$50,000. The remaining \$10,000 shall be paid by the employee. Insurance is to be subject to the insurance company's terms and conditions. The employee shall have the option to purchase additional insurance through payroll deduction.
- Section 3. Long Term Disability Insurance: Income Protection coverage will be provided to each full-time employee at District expense. Disability pay and the qualifying period will be governed by the policy in effect. The district will supplement long term disability payments with accrued sick leave and vacation for the period of time that runs concurrently with FMLA. All sick leave will be exhausted prior to the use of vacation pay to supplement long term disability.
- Section 4. Health and Hospitalization Insurance:
- Subd 1. Single Health and Hospitalization Insurance. The District will contribute an amount equal to 100% of the composite premium for an eligible employee who enrolls in the single plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$1,000 shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction.
 - Subd 2. Dependent Health and Hospitalization Insurance. The District will contribute an amount equal to 70% of the composite premium for an eligible employee who enrolls in the dependent health insurance plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$2,000 shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction.

- Subd 3. Both Spouses Employed. If an employee and his/her spouse are both employed by the district full-time and are enrolled in dependent coverage, either the husband or the wife will contribute an amount equal to 5% of the single composite premium towards family coverage.
- Section 5. Dental Insurance:
- Subd. 1. Single Coverage: The School District shall provide individual dental coverage for each full-time employee who enrolls in the plan. Benefits shall be in accordance with the insurance policy purchased by the School District.
- Subd. 2. Dependent Coverage: Dependent coverage shall be available to each employee eligible for single coverage. The cost of dependent coverage shall be paid by the employee via payroll deduction. Employees eligible for dependent coverage must enroll before the inception day or within thirty (30) days of becoming eligible for dependent coverage. Failure to apply for coverage on the inception date or upon becoming eligible shall result in the forfeiting of future rights to dependent coverage.
- Section 6. Commencement of work entitles the employee to coverage effective the first day of employment.
- Section 7. Duration of Insurance Contribution: An employee is eligible for district contributions as provided in this article as long as the employee is employed by the School District except when an employee takes an unpaid leave of absence. Contributions to insurance will continue as per Federal Law while an employee is on FMLA leave. Upon termination of employment, all District participation and contribution shall cease, effective on the last working day.
- Section 8. Employees who are receiving a PERA disability benefit or have satisfied the age and service requirements and are eligible to receive an annuity from PERA, may remain on the district's medical and dental plan until eligible for Medicare. The employee shall pay the total cost. This provision is subject to the rules and conditions of the carrier.
- Section 9. Flexible Benefit Plan: The School District has a flexible benefit plan under IRS code 125. Regulations and procedures are available in the Human Resources Office. A Board policy and accompanying regulations will be updated annually to comply with IRS Regulations.
- Section 10. Tax Sheltered Annuity and Deferred Compensation Plans: Tax sheltered annuities and deferred compensation plans, either variable or fixed, shall be made available to custodial employees. All employee contributions and any district match shall be made to plans approved by the union and the Board of Education. Approved plans are Fidelity, Educators Financial Services (E.S.I), AXA(Equitable), and Lincoln Financial Services. The district will also implement a standing 403(b) committee comprised of administration and employees. The custodial representative shall be appointed by the union. Regulations and procedures are available in the Human Resources Offices. The Board policy and regulations will be updated annually for compliance with State and Federal laws.

ARTICLE XXII

TERMINATION OF EMPLOYMENT

Employees are required to submit written resignations at least two calendar weeks prior to the effective date in order to terminate their employment in good standing.

ARTICLE XXII~~IV~~
PHYSICAL EXAMINATIONS

- Section 1. When employees are required to maintain a driver's license at the discretion of administration, the District shall pay the cost of such examination.
- Section 2. All candidates who are offered a contracted position must successfully pass a pre-employment physical. Offers will be rescinded for candidates who do not successfully complete the physical. The cost of the physical shall be paid by the district.

ARTICLE XXIV
SALARY SCHEDULE
~~2021-2022~~ 2023-2024

CLASSIFICATION	JOB DESCRIPTION	Step 1	Step 2	Step 3	Step 4
LVL I	LVL I -- GENERAL	\$ 18.00	\$ 21.30	\$ 24.35	\$ 24.90
LVL II	LVL II -- COURIER	\$ 19.20	\$ 22.30	\$ 25.45	\$ 26.00
	LVL II -- GENERAL				
	LVL II -- GROUNDS				
	LVL II -- POOL				
LVL III	LVL III - BUILDING LEAD	\$ 19.70	\$ 22.80	\$ 26.55	\$ 27.10
	LVL III - WAREHOUSE LEAD				
LVL IV	LVL IV - MAINTENANCE	\$ 28.10	\$ 28.10	\$ 28.10	\$ 28.15

Differentials:

BHS Building Lead	\$1.50/hr	Special / Second Class Boiler License	\$.25/hr
B-Shift:	\$.55/hr	1st Class Boiler License	\$.50/hr
C-Shift:	\$.60/hr	Chief Boiler License	\$.75/hr
Tuesday-Saturday Shift (excluding pool)	\$.65/hr.	Journeyman Electrician	\$.50/hr

Proof of annual registration in the form of an updated registration card issued by the State of Minnesota will be required to receive the additional compensation. If a license is new or previously expired, the differential rate will be applied starting with the pay period following the date the registration card is provided to Human Resources.

SALARY SCHEDULE
~~2022-2023~~ 2024-2025

CLASSIFICATION	JOB DESCRIPTION	Step 1	Step 2	Step 3	Step 4
LVL I	LVL I -- GENERAL	\$ 18.30	\$ 21.45	\$ 24.50	\$ 25.50
LVL II	LVL II -- COURIER	\$ 19.50	\$ 22.45	\$ 25.60	\$ 26.60
	LVL II -- GENERAL				
	LVL II -- GROUNDS				
	LVL II -- POOL				
LVL III	LVL III - BUILDING LEAD	\$ 20.00	\$ 22.95	\$ 26.70	\$ 27.75
	LVL III - WAREHOUSE LEAD				
LVL IV	LVL IV - MAINTENANCE	\$ 28.55	\$ 28.55	\$ 28.55	\$ 28.80

Differentials:

BHS Building Lead	\$1.50 /hr	Special / Second Class Boiler License	\$.25/hr
B-Shift:	\$.55 /hr	1st Class Boiler License	\$.50/hr
C-Shift:	\$.60 /hr	Chief Boiler License	\$.75/hr
Tuesday-Saturday Shift (excluding pool)	\$.65/hr.	Journeyman Electrician	\$.50/hr

Proof of annual registration in the form of an updated registration card issued by the State of Minnesota will be required to receive the additional compensation. If a license is new or previously expired, the differential rate will be applied starting with the pay period following the date the registration card is provided to Human Resources.

Effective July 1, 2012, custodians hired after January 1st shall not advance a step until July 1st the following calendar year.

Section 1. Longevity: Based on the chart below, employees who have completed the identified years of employment will receive the additional amount per hour based on the base rate for the classification currently held.

Beginning 4 th year of employment through 9 th year	\$0.50
Beginning 10 th year of employment through 15 th year	\$0.75
Beginning 16 th year of employment	\$1.00

Section 2. Building Cleaner/Temporary Help/Seasonal Help: These positions are covered by the following conditions only:

- 1) ineligible for benefits,
- 2) will not exceed ratio of 1 cleaner for each 5 personnel in LVL 1-4,
- 3) will be laid off prior to any layoff or hourly reduction of any full-time personnel,
- 4) pay will not exceed LVL 1, Step 1

Effective June 1, 2008, staff employed under this section shall be limited to June 1 to August 31 for summer employees. During the school year, temporary staff are limited to 30 working days.

Section 3. Salary Conditions:

Subd. 1. In the event a new Agreement has not been mutually adopted by July 1, ~~2024 2025~~, the salary for the ~~2024-2022 2025-2026~~ fiscal year will be that in effect for each employee on June 30, ~~2024 2025~~, until a new Agreement is reached subsequent to July 1, ~~2024 2025~~, and the conditions of the new Agreement will determine salaries for ~~2024-2022 2025-2026~~.

Subd. 2. Overtime pay shall be computed by using a dollar per hour figure computed on the applicable salary schedule.

Subd. 3. "B" or "C" shift stipend will be paid for any pay period in which the individual employee worked at least one day on the "B" or "C" shift.

Subd. 4. Employees receive credit for all continuous service in the bargaining unit to determine step placement.

Section 4. Uniforms:

Subd. 1. Effective July 1, 2015, uniforms as recommended by a committee consisting of three District appointed and three union appointed employees will be worn at all times when at the work site upon completion of the probationary period. The committee will establish uniform options including such things as shirts, pants, jackets, rain jackets, boots/shoes, etc. which may be purchased from a cafeteria total of equal to the cost of three uniforms. New employees shall be provided five uniforms for the first year of employment.

Subd. 2. If an employee resigns or is terminated prior to completing their first year of employment, the pro-rated cost of the uniforms shall be deducted from the final paycheck.

- Subd. 3. Failure to wear uniforms will result in discipline as per Article VIII Discipline.

ARTICLE XXVI RETIREMENT

- Section 1. Employees shall retire based upon current state and federal statutes. Insurance benefits are subject to carrier restrictions.

- Subd. 1. A District match to a 403(b) program is available to members of the unit who are beginning their third (3rd) year of work in the District at .5 FTE or more.

b. Effective July 1, 2021, the District will match \$750.00 as permitted under provisions of the Internal Revenue Code Section 403(b). Effective July 1, 2024, the District will match \$1,000.00 as permitted under provisions of the Internal Revenue Code Section 403(b).

- Subd. 2. Effective July 1, 2015, an employee who as of July 1 has accumulated leave time in excess of two hundred and eighty (280) hours determined as of June 15th of the same tax year, and has taken one (1) or less leave days in the concluding fiscal year shall have sufficient leave days converted at the rate equal to one thousand dollars (\$1,000) which shall be contributed to an active ISD 191 approved 403(b) plan by the July 15th payroll.

An employee who as of July 1 has accumulated leave time in excess of two hundred and eighty hours (280) hours determined as of June 15th of the same tax year, and has taken more than 1 leave day up to three (3) leave days in the concluding fiscal year shall have sufficient leave days converted at the rate of equal to six hundred dollars (\$600) which shall be contributed to an active ISD 191 approved 403(b) plan by the July 15th payroll.

An employee that takes more than three (3) leave days during the measurement period is not eligible for the conversion of leave days to a 403(b) contribution.

"Leave days" include all absences except Vacation, Bereavement and paid days substituted for unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), as amended.

Effective July 1, 2015 the conversion rate for leave days shall be two hundred dollars (\$200) per day.

ARTICLE XXVII JUST CAUSE

- Section 1. No member of this unit will be suspended without pay or reduced in rank without just cause.

ARTICLE XXVIII DURATION

- Section 1. Term and Reopening Negotiations: This Agreement shall remain in full force and effect for a period commencing as of the effective date of this Agreement through June 30, ~~2023~~ 2025. If either party desires to modify or amend this Agreement commencing at its expiration, it shall give written notice of such intent no later than ninety (90) days prior to the expiration of this Agreement.

In the event a new Agreement is not in effect on July 1, ~~2023~~ 2025, all terms of this contract will remain in effect as set forth in this Agreement until a successive Agreement is affected.

- Section 2. This Agreement constitutes the full and complete Agreement between the School Board and the Union. The provisions herein relating to terms and conditions of employment supersede and take precedence over any and all prior agreements inconsistent with these provisions.
- Section 3. The provisions of this Agreement shall be severable, and if any provisions thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision thereof under different circumstances.
- Section 4. This Agreement shall constitute the full complete commitment between both parties and may be altered, changed, added to, deleted from, or modified only through the voluntary mutual consent of the parties in written, signed agreement to this contract.
- Section 5. Any provision contained in any previous Master Agreement and not contained in this Agreement is no longer valid or applicable after July 1, ~~2023~~ 2025.

IN WITNESS WHEREOF, the parties have signed this Agreement:

For: Service Employees International
Union Local 284 Custodial Employees.

For: Independent School District 191

Union Contract Organizer

Board Chairperson

Union Steward

Board Clerk

Union Steward

District Chief Negotiator

Date

Date

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Custodial Employees of BES (hereinafter referred to as the Union), representing the Custodial employees of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, ~~2024~~ 2023 through June 30, ~~2023~~ 2025.
2. In the event that the District changes its Long Term Disability Insurance plan to a plan that has a longer qualifying period than 30 working days, the District agrees to provide a Short Term Disability Plan with a qualifying period no more than 14 calendar days.
3. The District agrees that up to one-third (1/3) of a day of accrued sick leave may be used to supplement the Short Term Disability income per work day on leave.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, ~~2023~~ 2025.

Custodial Employees
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Custodial Employees of SEIU (hereinafter referred to as the Union), representing the Custodial employees of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2021 through June 30, 2023.
2. Both parties see the value in training employees for success.
3. The District agrees that it will establish a committee including the Union Steward(s), Director of Operations, Supervisors, and a building lead from each level (Elementary, Middle School, Secondary, Grounds, and Maintenance) to identify essential training and expectations for different positions. The committee will meet at least six times with the intention to complete the training checklist/procedures documents within six months.

The checklist shall include, but is not limited to covering the following:

- * Chemicals proper usage and disposal, what chemicals to use on what surface.
- * Equipment what equipment to use where and how, proper maintenance
- * Building mechanicals electrical panels, filters, etc. (where is everything located, how to maintain, is everything labeled properly).
- * Building safety and security lock up procedures, emergency procedures.
- * Expectations for cleaning in various work areas.

4. The desired outcome will be forms that clearly outline expectations, procedures, timeframe for completion, and support for each position. This is to be used in the training process and will be signed by the trainer and the new employee upon completion. The form will become a part of the employee's personnel file. Forms will also be available in work areas for subs in the building to understand their responsibilities.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2023.

SEIU Local 284	Independent School Dist. 191
Custodial Employees	200 W. Burnsville Parkway
Burnsville, MN 55337	Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____



**Agenda IV.B.4.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Stacey Sovine, Executive Director of Administrative Services

Date: October 26, 2023

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

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

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

Summary:

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

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

Burnsville-Eagan-Savage School District Policy 509

509 ENROLLMENT OF NONRESIDENT STUDENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. GENERAL STATEMENT OF POLICY OPEN ENROLLMENT PROCESS

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

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

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

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

established by school board policy or other directive; and

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

3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.

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

IV. BASIS FOR DECISIONS

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

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

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

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

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

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

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

DC. Application.

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

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

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

ED. Lotteries.

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

home rule charter city or town) where:

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

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

EE. Exclusion

1. Administrator's initial determination.

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

2. Superintendent's review.

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

GF. Termination of Enrollment

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

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

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

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

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

Legal References: Minn. Stat. § 120A.22, Subd. 3(e) (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Definitions)
Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)

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

Cross References: Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
Burnsville-Eagan-Savage School District Policy 517 (Student Recruiting)
~~[Burnsville-Eagan-Savage School District Regulation 509](#)~~

Adopted: 1/27/2022
 Reviewed: ~~4/13/2022~~10/26/2023
 Revised: MSBA 2023
 Rescinds:

Burnsville-Eagan-Savage School District Policy 534

534 SCHOOL MEALS POLICY

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

I. PURPOSE

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

II. PAYMENT OF MEALS

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

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

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

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

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

IV. UNPAID MEAL CHARGES

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

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

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

V. COMMUNICATION OF POLICY

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

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

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

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

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Rescinds

Burnsville-Eagan-Savage School District Policy 708

708 TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. ELIGIBILITY

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

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

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

IV. SPECIAL EDUCATION/ STUDENTS WITH DISABILITIES

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

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

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

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

V. APPLICATION OF GENERAL POLICY

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

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

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Rescinds: EEAC

Burnsville-Eagan-Savage School District Policy 709

709 STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

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

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

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

B. Student School Bus Safety Training

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

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

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

C. Active Transportation Safety Training

1. Training required

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

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

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

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

2. Deadlines.

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

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

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

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

3. Instruction

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

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

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

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

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

4. Consequences

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

(1) Elementary (K-6)

1st offense – warning

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

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

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

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

(2) Secondary (7-12)

1st offense – warning

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

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

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

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

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

(3) Other Discipline

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

(4) Records

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

(5) Vandalism/Bus Damage

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

(6) Notice

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

(7) Criminal Conduct

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

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

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

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

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

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

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

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

1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;
2. reckless driving;
3. improper or erratic traffic lane changes;
4. following the vehicle ahead too closely;
5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
6. driving a commercial vehicle without obtaining a commercial driver’s license or without having a commercial driver’s license in the driver’s possession.
7. driving a commercial vehicle without the proper class of commercial driver’s license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;
8. a violation of a state or local law prohibiting texting while driving a commercial vehicle; and
9. a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.

D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver’s license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person’s employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.

E. A school bus driver, with the exception of a driver operating a type A-I school bus, who has a Minnesota commercial driver’s license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person’s employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

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

VI. SCHOOL BUS DRIVER TRAINING

A. Training

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

B. Evaluation

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

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

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

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

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

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

B. Type III Vehicles

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

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

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

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

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

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

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

Section II.B., above).

- k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.
2. The type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes section 169.451.
3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

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

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

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

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

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

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

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

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

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

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

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

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

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

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

Minn. Stat. Ch. 169 (Traffic Regulations)

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

Minn. Stat. § 169.02 (Scope)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Minn. Stat. § 609.02 (Definitions)

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

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

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

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

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

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

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

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806 ~~EMERGENCY OPERATIONS POLICY~~ CRISIS MANAGEMENT POLICY

I. PURPOSE

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

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

II. GENERAL INFORMATION

A. The Policy and Plans

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

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

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

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

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

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

medications during the school day.

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

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

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

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

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

number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

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

C. Facility Diagrams and Site Plans

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

D. Emergency Telephone Numbers

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

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

E. Warning and Notification Systems

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

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

F. Early School Closure Procedures

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

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

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

G. Media Procedures

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

H. Behavioral Health Crisis Intervention Procedures

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

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

I. Long-Term Recovery Intervention Procedures

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

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

IV. ACTIVE SHOOTER DRILL

A. Definitions

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

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

B. Criteria

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

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

C. Student Mental Health and Wellness

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

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

D. Notice

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

E. Participation in Active Shooter Drills

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

F. Active Shooter Simulations

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

G. Violence Prevention

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

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

H. Board Meeting

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

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

IV. PROCEDURES INCLUDED IN THIS POLICY

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

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

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

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

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

B. Visitors

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

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

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

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

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

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

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



**Agenda IV.B.5.
October 26, 2023**

To: Board of Education
Dr. Theresa Battle, Superintendent

From: Amy Piotrowski, Director of Student Support Services

Date: October 26, 2023

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

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

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

Summary:

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

Adopted: 6/87
Reviewed: 3/10/202210/26/2023
Revised: MSBA 20233/24/2022
Rescinds: GBK-R, JFCG

Burnsville-Eagan-Savage School District Policy 419

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

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

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

IV. EXCEPTIONS

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

V. VAPING AWARENESS AND PREVENTION INSTRUCTION

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

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

VI. ENFORCEMENT

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

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

VI. DISSEMINATION OF POLICY

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

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

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

Adopted: MSBA 2023

Burnsville-Eagan-Savage School District Policy 516.5

Reviewed: ~~4/13/2023~~–10/26/2023

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

Rescinds:

516.5 OVERDOSE MEDICATION

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

The school board authorizes school district administration to obtain and possess opioid overdose reversal medication, such as Naloxone², to be maintained and administered to a student or other individual by trained school staff if the staff member determines in good faith that the person to whom the medication is administered is experiencing an opioid overdose. Authorization for obtaining, possessing and administering Naloxone or similar permissible medications under this policy are contingent upon: 1) the continued validity of state and federal law that permit a person who is not a healthcare professional to dispense an opiate antagonist to the school district and its employees by law; 2) that the school district and its staff are immune from criminal prosecution and not otherwise liable for civil damages for administering the opiate antagonist to another person who the staff member believes in good faith to be suffering from a drug overdose; and 3) the availability of funding either from outside sources or as approved by the school board to obtain and administer opioid overdose reversal medication.

III. DEFINITIONS

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

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

IV. GENERAL STATEMENT OF POLICY AND RESPONSIBILITIES

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

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

- B. A licensed physician, a licensed advanced practice registered nurse authorized to prescribe drugs pursuant to Minnesota Statutes, section 148.235, or a licensed physician assistant may authorize a nurse or other personnel employed by, or under contract with, a public school may be authorized to administer opiate antagonists as defined under Minnesota Statutes, section 604A.04, subdivision 1.
- C. A licensed practical nurse is authorized to possess and administer an opiate antagonist in a school setting notwithstanding Minnesota Statutes, 148.235, subdivisions 8 and 9.

- DA. District Collaborative Planning and Implementation Team

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

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

after taking necessary immediate emergency steps.

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

EB. Site Planning Teams

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

FC. School District Staff

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

V. NALOXONE STORAGE

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

VI. Privacy Protections

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

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

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

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

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Burnsville-Eagan-Savage School District Policy 532

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Rescinds: JFCB

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

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

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

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

III. DEFINITIONS

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

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

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

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

IV. REMOVAL OF STUDENTS WITH IEPs FROM SCHOOL GROUNDS

A. Removal By Crisis Team

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

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

B. Removal By School Resource Officer or Peace Officer

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

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

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

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

C. Parental Notification

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

D. Reasonable Force Permitted

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

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

E. Continued Removals; Review of IEP

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

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

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

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

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

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

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

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

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

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