



## Regular Meeting Agenda

Diamondhead Education Center  
200 W. Burnsville Parkway  
Burnsville, MN 55337  
November 7, 2024  
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 Hume and Director Chester

#### I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

#### II. Approval of Agenda

#### III. Information

- A. Employee Indicators/Orgametrics Report 3  
**Speaker(s):** Dr. Theresa Battle, Superintendent and Joe Byrd, Infinity Systems
- B. READ Act Update Report 19  
**Speaker(s):** Imina Oftedahl, Director of Curriculum, Instruction, and Assessment
- C. Student Representative Report 27
- D. Superintendent Report 28
- E. Board Member Reports 29

#### IV. Business Meeting 30

##### 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

2. Approve Personnel Recommendations	37
3. Receive a Report about the Listening Session	38
4. Designation of the Identified Official with Authority for Education Identity and Access Management	39
5. Approve, on First and Final Reading, Non-Substantive Changes to Policy 406: <i>Addendum</i>	41
6. Approve, on a First and Final Reading, Non-Substantive Changes to Policy 615: <i>Testing Accommodations, Modifications and Exemptions for IEPs, Section 504 Plans and LEP Students</i>	82
7. Approve, on a First and Final Reading, No Changes to Policy 415: <i>Mandated Reporting of Maltreatment of Vulnerable Adults</i>	88
<b>B. New Business</b>	
1. Approve an Application for Preliminary Approval of an Extended Field Trip to Malta for the BHS Band <b>Speaker(s):</b> Dr. Chris Bellmont, Assistant Superintendent and Keith French, BHS Band Teacher	94
2. Adopt a Resolution to Accept Donations	108
3. Approve the Minnesota State High School League (MSHSL) Foundation Grant A <b>Speaker(s):</b> Dr. Chris Bellmont, Assistant Superintendent	110
4. Approve, on First Reading Basis, Changes to Policies: 516: <i>Student Medication</i> , 521: <i>Student Disability Nondiscrimination</i> , 535: <i>Service Animals in School</i> , and 608: <i>Instructional Services - Special Education</i> <b>Speaker(s):</b> Amy Piotrowski, Director of Student Support Services	112
5. Approve, on a First Reading Basis, changes to Policy: 532: <i>Use of Peace Officers and Crisis Teams to Remove Students with IEP's from School Ground</i> <b>Speaker(s):</b> Dr. Chris Bellmont, Assistant Superintendent	133
<b>V. Work Session</b>	
A. Long Range Facility Planning <b>Speaker(s):</b> Dr. Theresa Battle, Superintendent and Dave Lake, Director of Operations	140
B. Audit Report <b>Speaker(s):</b> Tyler Dehne, Director of Finance and Nancy Schulzetenberg, CPA-Partner, Government Audit from Creative Planning (BergankKDV)	156
<b>VI. Adjourn</b>	

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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.



**Agenda III.A.  
November 7, 2024**

**To:** Board of Education  
**From:** Dr. Theresa Battle, superintendent and Joe Byrd, Infinity Systems  
**Date:** November 7, 2024  
**Re:** Employee Indicators/Orgametrics Report

# Employee Indicators and Orgametrics

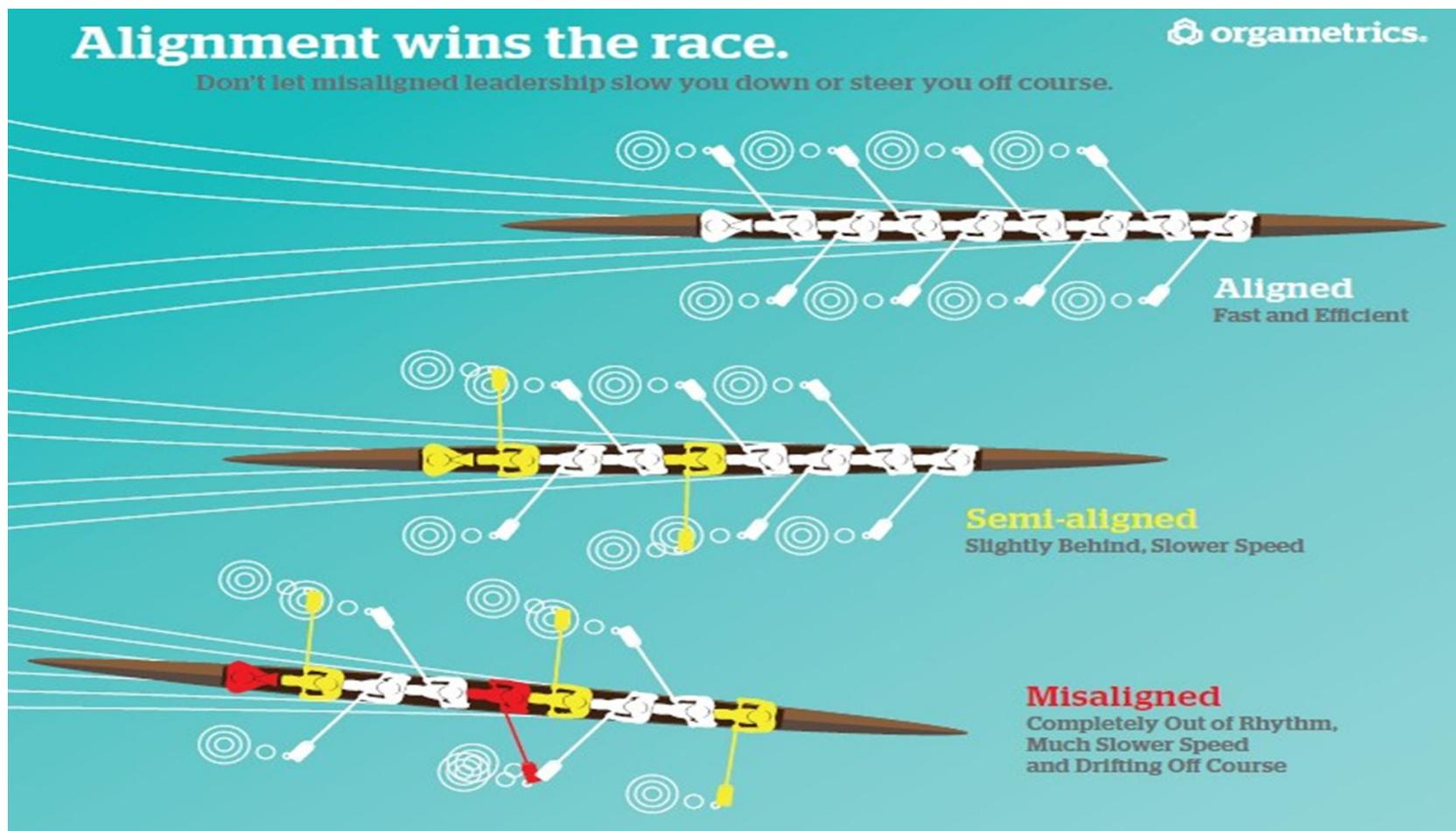
**November 7, 2024**

Dr. Theresa Battle, superintendent

Joe Byrd, vice president of operations for Infinity Systems

# Orgametrics

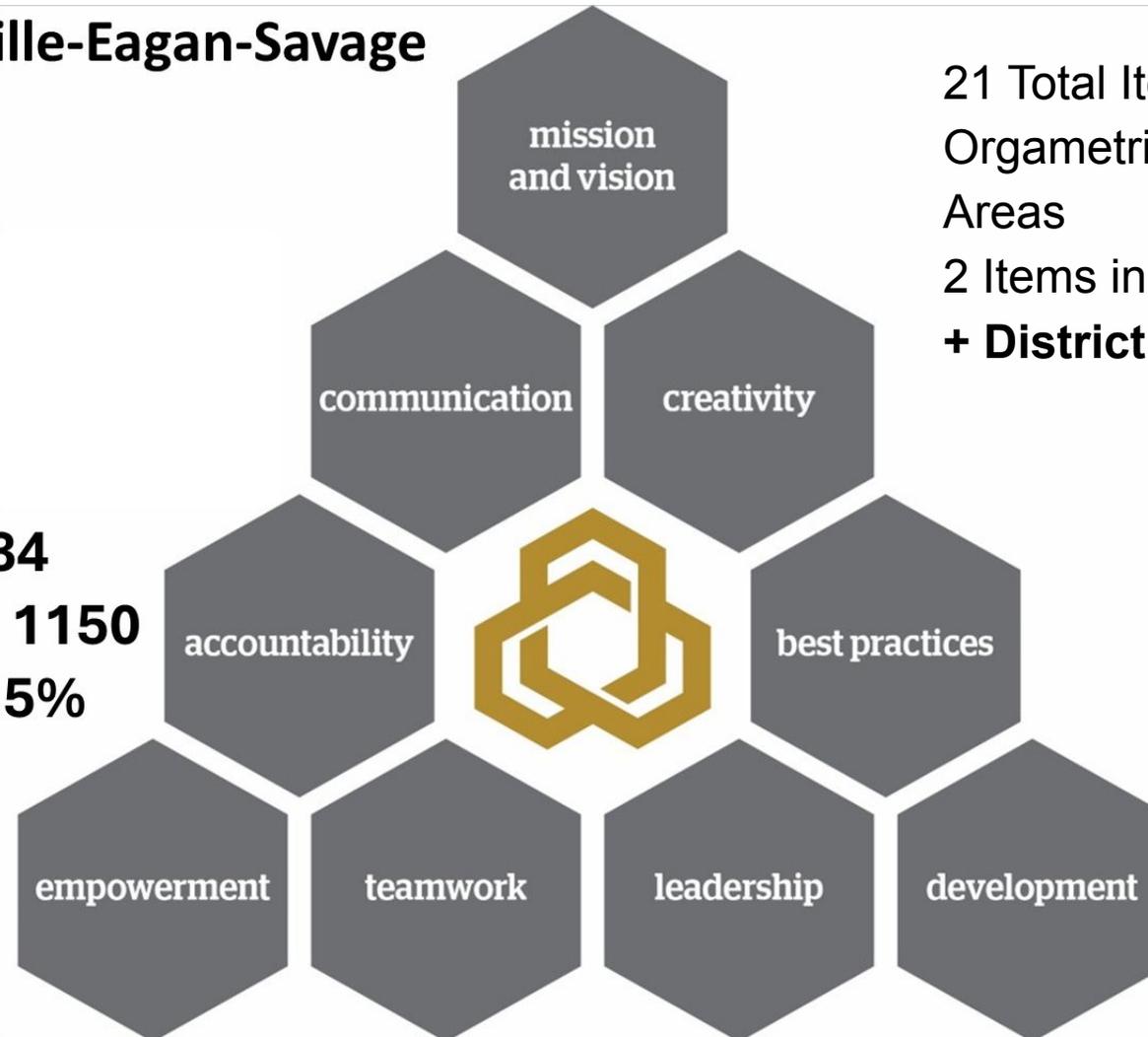
Organizational Alignment = Engagement + Purpose



# Process

**ISD 191 Burnsville-Eagan-Savage  
Fall 2024**

**Responses: 834  
Emails in File: 1150  
Response: 72.5%**



21 Total Items  
Orgametrics® Score: 19 Items in 9 Focus Areas  
2 Items in Alignment Focus Area  
**+ District Climate Feedback Focus Area**

# Process

***Strong alignment in an organization occurs when a high percentage of employees express strong positive responses to Alignment questions***



These responses express clear disagreement with Alignment questions or, at best, neutral to passive agreement. These responses suggest an organization with significant Alignment opportunities.

Responses in this range are not bad, but they are also not "good enough."

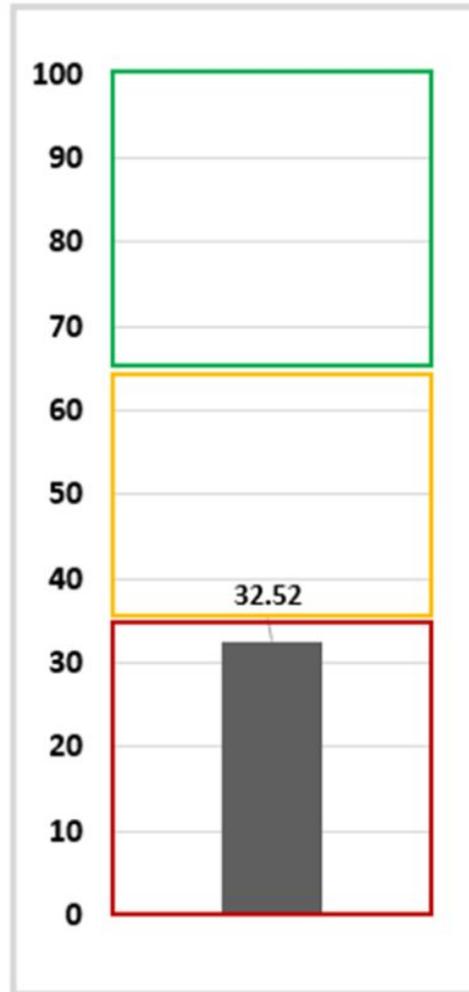
# Scores

Overall Score

2024

**32.52**

% of Strongly Agree (9-10) Responses



Normative Comparison

**29.10**

K-12

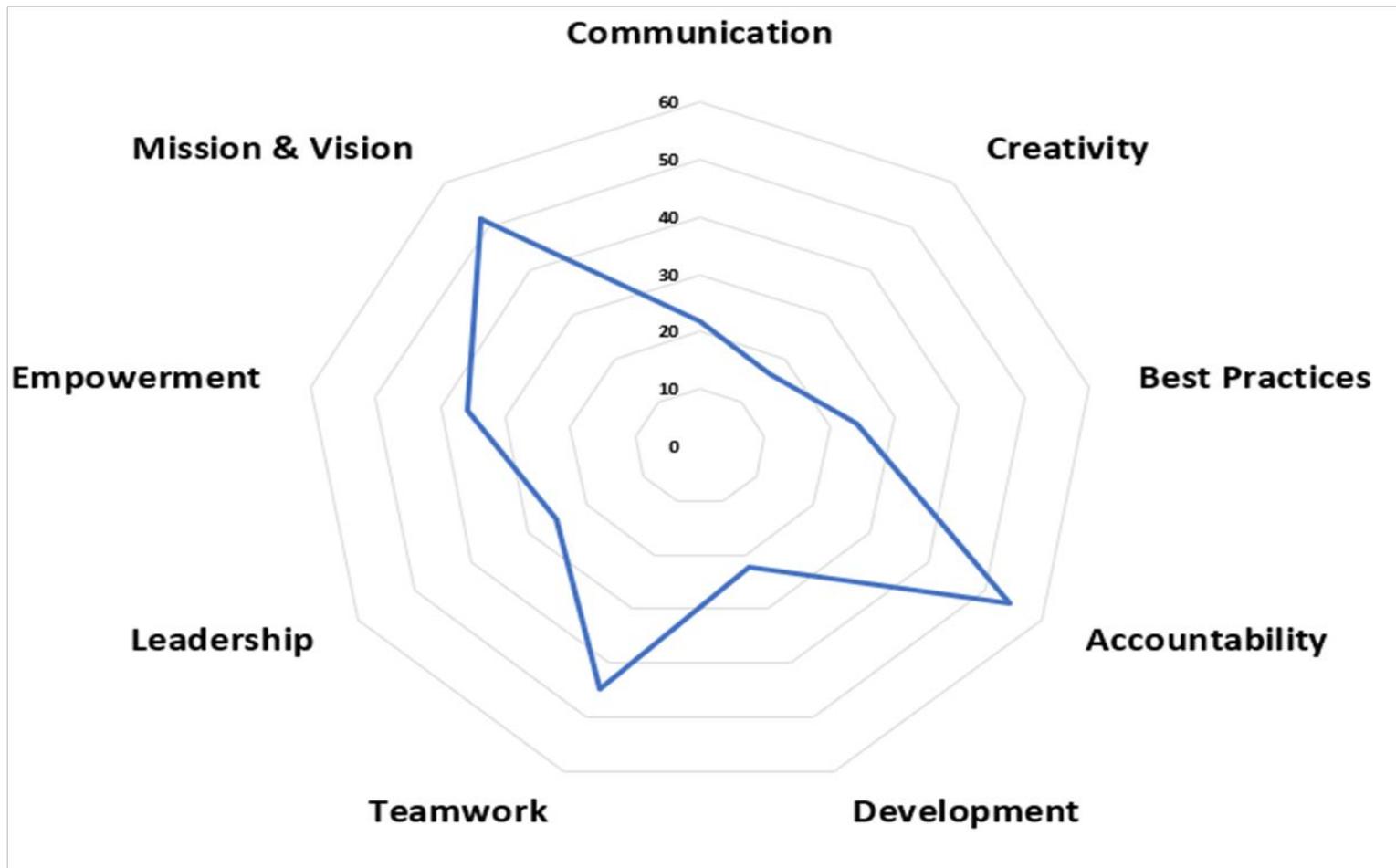
# Scores



## Focus Area Scores

Accountability	54.20
Mission & Vision	51.74
Teamwork	44.78
Empowerment	35.91
Leadership	25.10
Best Practices	24.16
Development	22.18
Communication	21.82
Creativity	16.49
Orgametrics® Score	32.52
Alignment	15.29
District Climate Feedback	33.56

% of Strongly Agree  
(9-10) Responses



# Results

Strongly Agree

32.52

Agree

28.39

Neutral - Disagree

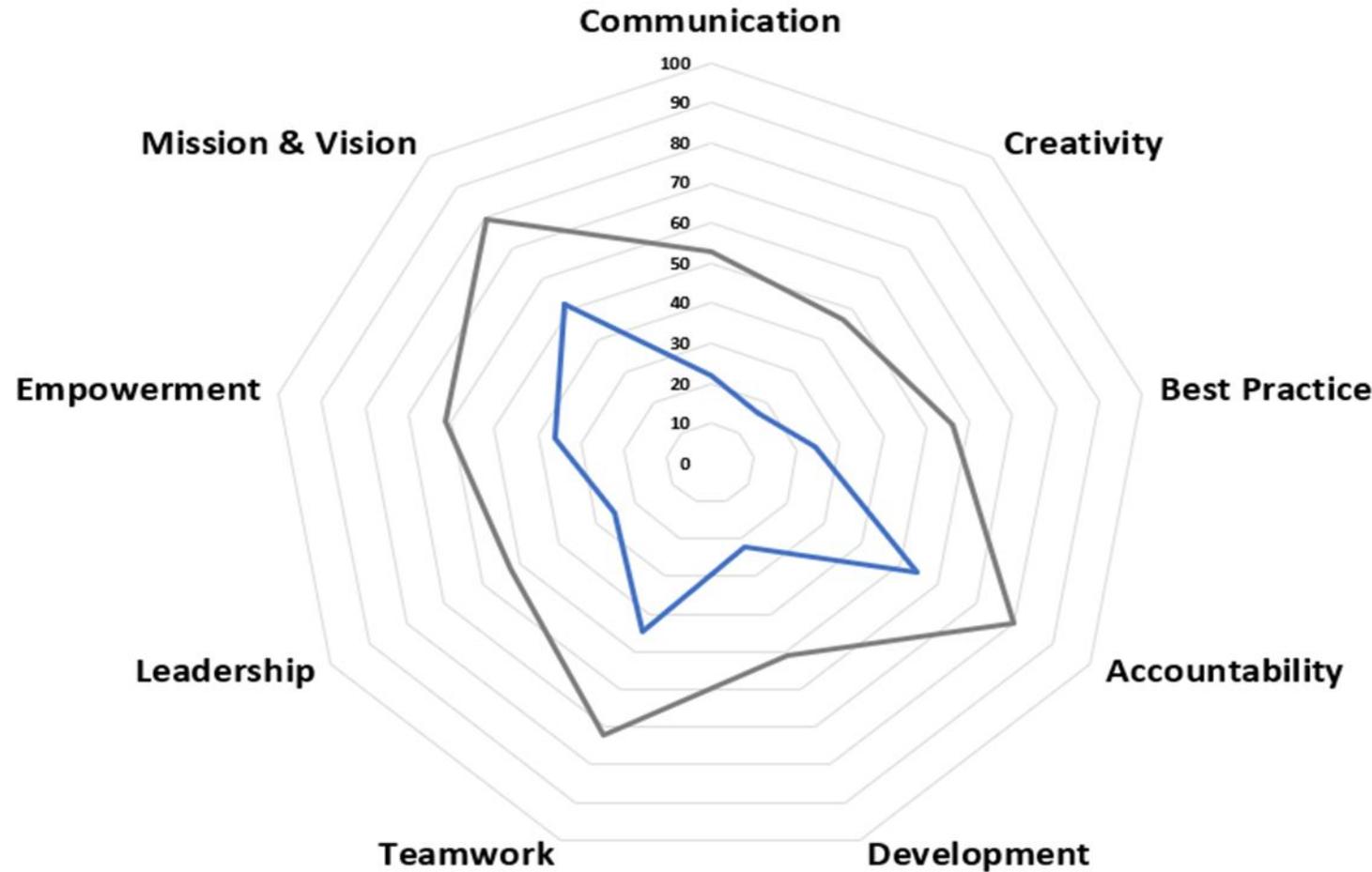
39.09

10

Accountability	54.20	79.86
Mission & Vision	51.74	79.62
Teamwork	44.78	71.94
Empowerment	35.91	61.51
Leadership	25.10	52.76
Best Practices	24.16	55.94
Development	22.18	51.14
Communication	21.82	52.76
Creativity	16.49	46.76
Orgametrics® Score	32.52	60.91
Alignment	15.29	38.85
District Climate Feedback	33.56	62.83

% of Strongly Agree  
(9-10) Responses

% of All Agree  
(7-10) Responses



# Scores

## ISD 191 Burnsville-Eagan-Savage

Strongly Agree

32.52

Agree

28.39

Neutral - Disagree

39.09

Accountability	●	54.2
Mission & Vision	●	51.7
Teamwork	●	44.8
Empowerment	●	35.9
Leadership	●	25.1
Best Practices	●	24.2
Development	●	22.2
Communication	●	21.8
Creativity	●	16.5
Orgametrics® Score	●	32.5

## ISD 191 Burnsville-Eagan-Savage

## K-12

Strongly Agree

30.44

Agree

27.35

Neutral - Disagree

42.32

Accountability	●	48.6
Mission & Vision	●	42.8
Teamwork	●	40.9
Empowerment	●	37.9
Leadership	●	25.2
Best Practices	●	20.2
Development	●	24.7
Communication	●	18.4
Creativity	●	18.8
Orgametrics® Score	●	30.4

## K-12



# Scores

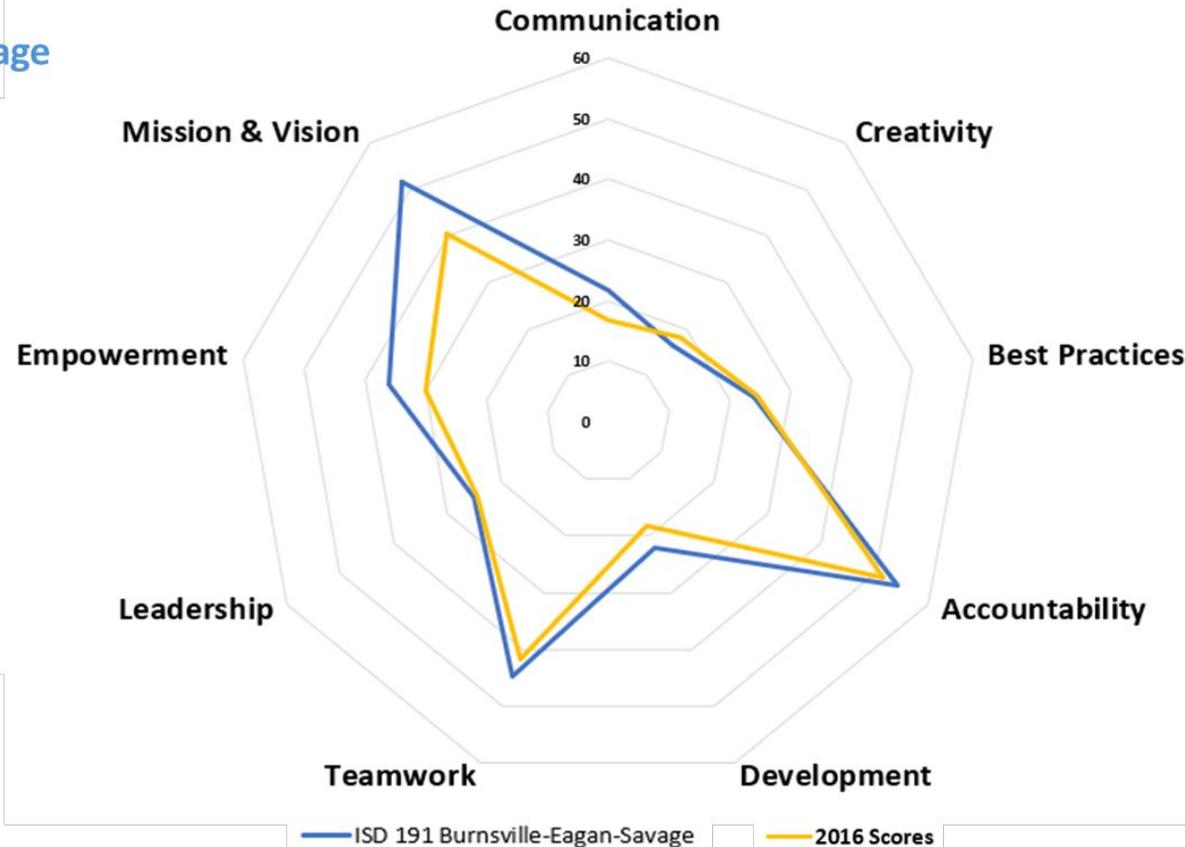
## ISD 191 Burnsville-Eagan-Savage

Strongly Agree	Agree	Neutral - Disagree
<b>32.52</b>	<b>28.39</b>	<b>39.09</b>

2016 Scores		
Strongly Agree	Agree	Neutral - Disagree
<b>29.31</b>	<b>30.96</b>	<b>39.73</b>

## ISD 191 Burnsville-Eagan-Savage

Accountability	●	54.2
Mission & Vision	●	51.7
Teamwork	●	44.8
Empowerment	●	35.9
Leadership	●	25.1
Best Practices	●	24.2
Development	●	22.2
Communication	●	21.8
Creativity	●	16.5
Orgametrics® Score	●	32.5



## 2016 Scores

Accountability	●	51.5
Mission & Vision	●	40.6
Teamwork	●	41.7
Empowerment	●	30.0
Leadership	●	24.4
Best Practices	●	24.7
Development	●	18.3
Communication	●	16.7
Creativity	●	18.3
Orgametrics® Score	●	29.3

## ISD 191 Burnsville-Eagan-Savage

## K-12

# Highest and Lowest Scoring Items

## Top and Bottom Items

Top 4		Focus Area	Strongly Agree	Agree	Neutral - Disagree
1	I feel a strong sense of responsibility to meet my performance goals and objectives.	Accountability	65.47%	21.70%	12.83%
2	In my work group, we work well together as a team.	Teamwork	58.03%	24.94%	17.03%
3	I understand the Mission and Vision of my organization.	Mission & Vision	53.00%	27.58%	19.42%
4	I understand how my day-to-day work supports the Mission and Vision.	Mission & Vision	50.48%	28.18%	21.34%

Bottom 4		Focus Area	Strongly Agree	Agree	Neutral - Disagree
1	We regularly receive information on how well my work group is performing and meeting goals.	Communication	15.71%	27.34%	56.95%
2	Employee ideas and suggestions are valued.	Creativity	16.91%	27.10%	56.00%
3	We look outside our organization to learn better ways to do our work.	Best Practices	18.94%	27.22%	53.84%
4	My manager and I discuss ways for me to develop my skills and career.	Development	22.42%	26.14%	51.44%

## Overall Distribution

Strongly Agree <b>32.52</b>	Agree <b>28.39</b>	Neutral - Disagree <b>39.09</b>
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# Additional Items

I would recommend District 191 as a place to work.

I feel proud to work in One91.

My work is valued by school leadership.

My feedback is encouraged & valued.

I have a clear understanding of the district's mission.

I feel my work aligns with the district's mission.

The district has given me the resources I need to talk to families about who we are as a district.

District 191 does a good job promoting its successes.

I feel positive about the direction of the district.

Focus Area	Strongly Agree	Agree	Neutral - Disagree
District Climate Feedback	26.26%	28.66%	45.08%
District Climate Feedback	36.45%	27.70%	35.85%
District Climate Feedback	35.01%	26.74%	38.25%
District Climate Feedback	25.54%	27.58%	46.88%
District Climate Feedback	48.20%	30.46%	21.34%
District Climate Feedback	47.60%	32.13%	20.26%
District Climate Feedback	27.22%	28.54%	44.24%
District Climate Feedback	29.74%	33.33%	36.93%
District Climate Feedback	26.02%	28.30%	45.68%

## Overall Distribution

Strongly Agree	Agree	Neutral - Disagree
<b>32.52</b>	<b>28.39</b>	<b>39.09</b>

# Comments

## Common Themes

- **Communication Issues-** Feedback, follow-up, consistency
- **Workload and Support-** Staff overwhelmed with tasks, paperwork, and training, often with little time for reflection, creativity, or planning
- **Leadership and Management-** Lack of trust and feeling undervalued by leaders
- **Professional Development and Growth-** Issues with lack of structure and relevance. Teachers express a desire for more in-depth feedback, mentoring, and opportunities for career development, particularly in collaboration with supervisors.
- **Morale and Retention-** some questioning whether they will remain in the district long-term. A few note that they would not recommend ISD 191 as a workplace, despite being long-term employees.

**Negative Sentiment:** Frustration, dissatisfaction, and disillusionment with communication, leadership, and workload. The tone indicates a widespread feeling of being undervalued and overwhelmed.

**Positive Sentiment:** Positive remarks about specific supervisors, team camaraderie, and a sense of pride in working for the district, but these are largely outweighed by concerns.

# Next Steps

## Strengths, Links and Opportunities

### Leverage Strengths

- **Accountability**
- **Mission & Vision**
- **Teamwork**
- **Empowerment**

### Links

- **Accountability-Empowerment**
- **Mission & Vision-ALL**
- **Leadership-ALL**
- **Accountability-ALL**
- **Communication-ALL**
- **Best Practices and Creativity together**

### Focus Area Gaps

- **Teamwork**
- **Accountability**
- **Empowerment**

# Next Steps

## Spend time with your data

- What is going on behind these results?
- Zoom out: look at district-wide data and look for actionable areas
- Leverage the comments to deepen understanding of employee perspectives
- Identify areas of strength and areas of critical need
- Use feedback to spark discussion and uncover more insights
- Continue to ask questions



*Thank you*





**Agenda III.B.  
November 7, 2024**

**To:** Board of Education  
Dr. Theresa Battle, superintendent

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

**Date:** November 7, 2024

**Re:** READ Act Update Report

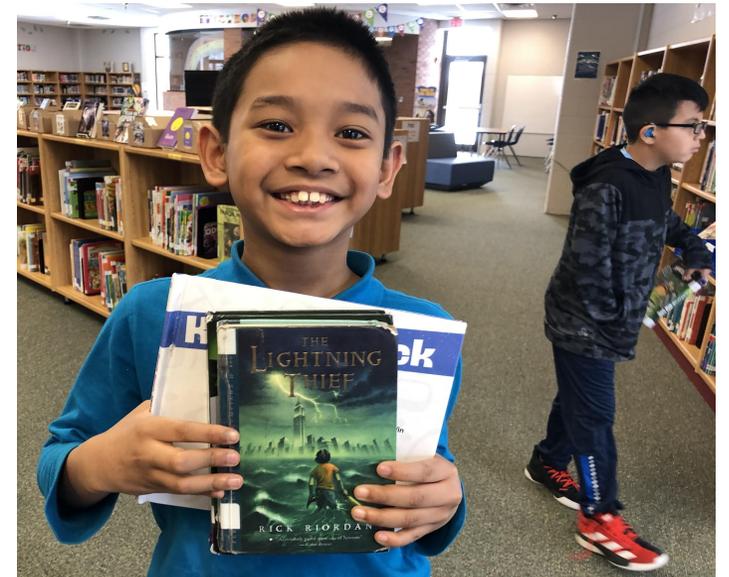
# **District 191 READ Act Implementation Update**

November 7, 2024

Imina Oftedahl, Director of Curriculum, Instruction and Assessment

# READ Act Implementation

- Screening and Assessment
- Instructional Curriculum
- Professional Development



# Screening

## Fall Screening - K-9

- 4959 number of students screened in reading/literacy
- 51% of students meeting fall grade level benchmarks.
- Winter Assessment Window: January

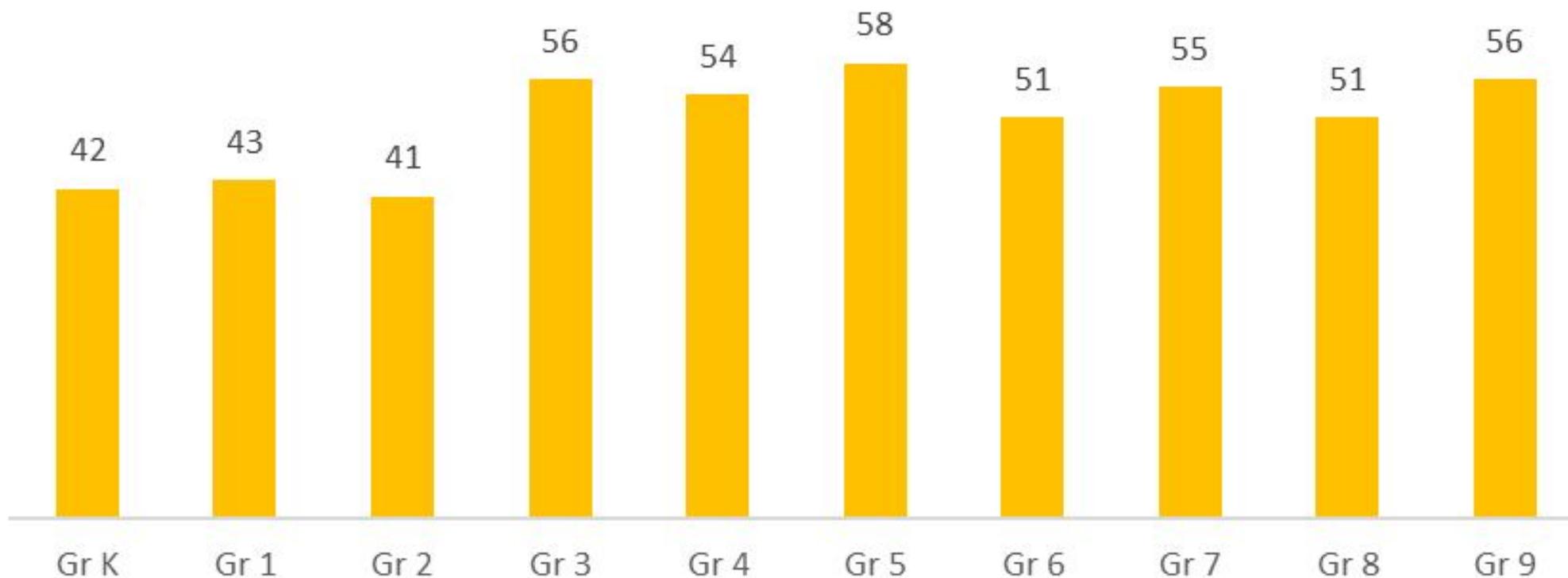
## Updates from MN Department of Education

- Additional subtests
- Dyslexia screening guides
- Guidance for grades 4-12



# Fall 2024 Screening

Percent Meeting Benchmark  
Fastbridge Reading: Fall 2024



# Instructional Curriculum

## Foundational Literacy

Evidence-based literacy instruction is “explicit, systematic, and culturally responsive. It includes phonemic awareness, phonics and decoding, spelling, fluency, vocabulary, oral language, and comprehension that can be differentiated to meet the needs of individual students.”

## Intervention Materials

MN Department of Education will provide a list of 15 intervention programs/curricula by Nov 2025.



### Grades 4-5

University of Minnesota Foundational Phonics and Morphology

- Training and support for teachers...
- Training and tools for administrators and observers



### Grades K-3

Heggerty Bridge to Reading Foundational Skills

- Training and implementation for all grade 3 classrooms
- Ongoing support for year 2 implementations for grade K-2 classrooms



### Preschool

Heggerty Phonemic Awareness

- Training and implementation of all preschool classrooms

# Professional Development

## CAREIALL (67 total hours)

- asynchronous work = 5 hours per module
- time scheduled in non-student contact hours: Elementary, Middle School and High School
- live sessions scheduled on professional development days
- 326 educators: K-5 classroom teachers, multilingual teachers, principals, interventionists, advanced learning specialists, digital learning specialists, K-12 special education teachers

## LETRS for Early Childhood (35 total hours)

- asynchronous work = 5 hours per module
- time scheduled in non-student contact hours: elem, ms, hs
- live sessions scheduled on professional development days
- 28 educators: early childhood special education teachers, preschool teachers, early learning coordinators



# Thank You



**Agenda III.C.  
November 7, 2024**

**To:** Board of Education  
Dr. Theresa Battle, superintendent

**From:** Maryam Bradai, student board representative

**Date:** November 7, 2024

**Re:** Student Board Representative Report



**Agenda III.D.  
November 7, 2024**

**To:** Board of Education  
**From:** Dr. Theresa Battle, superintendent  
**Date:** November 7, 2024  
**Re:** Superintendent Report



**Agenda III.E.  
November 7, 2024**

**To:** Board of Education  
Dr. Theresa Battle, superintendent

**From:** Eric Miller, board chair

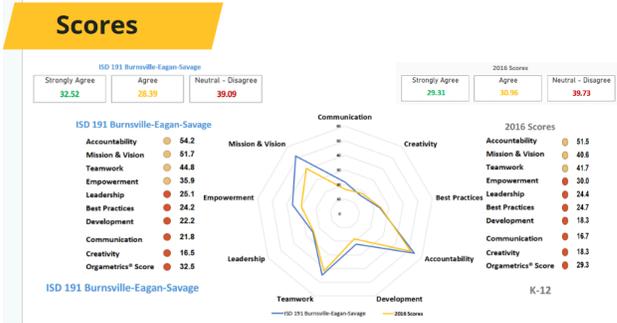
**Date:** November 7, 2024

**Re:** Board Member Reports

## November 7, 2024 Board Meeting

### Board Members' Questions and Staff Responses regarding BoardBook materials

(Employee Indicators and Orgametrics)

Board Member Question	Staff Response
<p>In our prior conversation with Mr. Byrd, we learned that the district has the benefit of a baseline of data. Please add these results to the slides.</p>	<p>A comparison of our current data and the results from 2016 have been added to the BOE presentation. Here is a snapshot of the slide that was added:</p> 
<p>Would it be possible to get the staff response count from 2016, as well?</p>	<p>We had 1019 responses on that survey. It went out to over 2000 people, so percentages were similar.</p>

(Topic)

Board Member Question	Staff Response


(Topic)

Board Member Question	Staff Response

School Board Minutes  
INDEPENDENT SCHOOL DISTRICT 191  
September 30, 2024

The retreat of the Board of Education was called to order at 5:00 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Conner, Mursal, Werb, and Hume were present. Director Chester and Chair Miller were absent. Others in attendance were Dr. Battle, superintendent, and Isis Buchanan, director of educational equity.

Attendance

The purpose of the retreat was board development for Culturally Proficient Schools that Work for All.

Purpose

The meeting adjourned at 7:45 p.m.

Adjourn

/s/  
Abigail Alt, clerk

November 7, 2024  
Date approved

School Board Minutes  
 INDEPENDENT SCHOOL DISTRICT 191  
 October 24, 2024

The regular meeting of the ISD 191 Board of Education was called to order by Chair Miller 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, Hume, Werb and Chair Miller were present. Director Mursal was absent. Dr. Chris Bellmont, assistant superintendent, Student Board Representative Maryam Bradai, administrators, staff and members of the public were also present.

Attendance

Chair Miller welcomed the audience and asked Director Conner to lead the Pledge of Allegiance.

Pledge of Allegiance

Moved by Werb, seconded by Conner, to approve the agenda. The motion carried unanimously (6,0).

Agenda

Received the 2023-2024 World's Best Workforce: Achievement & Integration Progress Report from Imina Oftedahl, director of curriculum, instruction and assessment, and Isis Buchanan, director of educational equity

Reports

Received a School Report from Gideon Pond Elementary School and Nicollet Middle School from Dr. Chris Bellmont, assistant superintendent, Dr. Salma Hussein and Dr. Carolyn Allston Trenteetun, principals, Megan Gauer-Kloos, student systems leadership specialist, Molly Lynch, literacy specialist, Michelle Henderson, dean, Ferezer Ayalew and James Parham, students.

Board Member Reports

Director Conner gave a report on the Policy Review committee, AMSD and Read for the Record. Director Hume gave a report about the October Burnsville Chamber meeting and Read for the Record.

Moved by Alt, seconded by Hume, to approve the consent agenda:  
 -Approve the minutes of the October 10, 2024, regular board meeting minutes

Consent Agenda  
 Minutes  
 Personnel

-Approve personnel recommendations for Toria Collins, Madison Carter, Justyne Flogio-Stamper, Jason Mode, Anthony Comer, Austin Scheuneman, Molly Walby, William Soderholm, Tiffany Carson, Sabrina Dahl, Nicole Pape, Moserrat Moreno, Krissi Kacmarynski, Kamilah Gobran, Kalley Kupka, Jordyn Queen, Jacob Loesch, Hafsa Hussein Ali, Faiso Abdile, Emily Miskiewicz, Desiree Solomon, Bryan Dykstra, Bahja Maye, Amisha Shah, Ame Sande,

Alexis Gruber, Faiza Ahmed, Ariel Olson, Angel Molina, Melissa Zavala, Rahmo Omar, Kristy Whatton, Krissi Kacmarynski, Cameron Kirksey, Axmad Kaahiye, Abigail Adkins, James Ashley, Karissa Nicholson, Gailyn Lamphere.

- August payroll checks in the net amount of \$4,359,192.98.
  - August claims to date, wire transfers and adjustments totaling \$11,309,552.97.
  - August receipts of \$14,491,282.53 and investments for the General Fund and OPEB of \$94,935,832.52 as of August 31, 2024.
  - Accept the Budget Analysis for the month ending August 31, 2024.
  - Receive a report about the Listening Session on October 10, 2024.
  - Approve, on a second reading basis, changes to policies: 416: *Drug and Alcohol Testing*, 418: *Drug Free Workplace/Drug Free School*, 509: *Enrollment of Nonresident Students* and 515: *Protection and Privacy of Pupil Records*
  - Approve, on a Second Reading Basis, Changes to Policies: 102; *Equal Educational Opportunity*, 419: *Tobacco Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices* and 609: *Religion and Religious and Cultural Observances*
- The motion carried unanimously (6,0).

Checks, claims,  
receipts and  
investments  
Budget Analysis  
Listening  
Session  
Policies

Moved by Conner, seconded by Hume, to adopt the resolution ratifying authorization of conveyance of property by Independent School District No.191 to Syndica, LLP and execution of first amendment to amended and restated purchase agreement in connection therewith

Revised Metcalf  
Purchase  
Agreement

BE IT RESOLVED BY the School Board (“Board”) of Independent School District No. 191 (Burnsville– Eagan–Savage), Dakota and Scott Counties, Minnesota (the “School District”) as follows:

Section 1. Recitals.

1.01. Pursuant to a resolution adopted by the Board on May 9, 2024 (the “Approving Resolution”), the School District and Syndica, LLP, a North Dakota limited liability partnership (“Buyer”), executed that certain Amended and Restated Purchase Agreement dated May 9, 2024 (the “A&R Purchase Agreement”), which amends and restates that certain Purchase Agreement, made on April 28, 2022 (the “Original Agreement”), under which the School District agreed to sell and Buyer agreed to purchase from Seller, certain real estate located at 2250 Diffley Road, in the City of Eagan, Dakota County, Minnesota (PID No. 100300031010), legally described on Exhibit A of the A&R Purchase Agreement (the “Property”).

1.02. Thereafter, in accordance with the authority granted under Section 2.02 of the Approving Resolution, which approved the A&R Purchase Agreement subject to modifications that do not alter the substance of the transaction, the School District and the Buyer executed that certain First Amendment to the Amended and Restated Purchase Agreement (the “First Amendment” ), dated September 26, 2024

(together, the Original Agreement, the A&R Purchase Agreement, and the First Amendment are hereinafter referred to as the “Purchase Agreement”).

Section 2. First Amendment to Amended and Restated Purchase Agreement Approved.

2.01. The Board hereby ratifies its findings and approvals in the Approving Resolution.

2.02. The Board hereby approves the First Amendment and ratifies the execution of the First Amendment by the Board Chair and the Board Clerk of the School District.

2.03. School District staff and officials are authorized to take all actions necessary to perform the School District’s obligations under the Purchase Agreement as a whole, including without limitation execution of any documents to which the School District is a party referenced in or attached to the Purchase Agreement, and of any deed or other documents necessary to convey the Property to the Buyer, all as described in the Purchase Agreement.

Approved this 24<sup>th</sup> day of October, 2024, by the School Board of Independent School District No. 191 (Burnsville – Eagan – Savage), Dakota and Scott Counties, Minnesota.

The motion passed unanimously (6,0)

Moved by Werb, seconded by Hume, to adopt the proposed resolution to approve the purchase agreement between Independent School District No. 191 and M/I Homes of Minneapolis/St. Paul, LLC.

Resolution to  
approve Sioux  
Trail Purchase  
Agreement

BE IT RESOLVED BY the School Board ("Board") of Independent School District No. 191 (Burnsville – Eagan – Savage), Dakota and Scott Counties, Minnesota (the "School District") as follows:

Recitals.

1.01. The School District and M/I Homes of Minneapolis/St. Paul, LLC, a Delaware limited liability partnership (the “Buyer”), desire to enter into a purchase agreement, including without limitation certain addenda thereto (together, the “Purchase Agreement”) pursuant to which the School District will convey certain property owned by the School District and located at 2801 River Hills Drive, in the City of Burnsville, Minnesota (the “Property”) to the Buyer. The Property is described as:

Outlot A, River Hills 2nd Addition, according to the recorded plat thereof, County of Dakota, State of Minnesota.

PID: 02-64101-00-010

1.02. Pursuant to the Purchase Agreement, the School District will convey the Property to the Buyer for a purchase price of \$3,500,000.00.

1.03. The School District finds that conveyance of the Property is desirable and in the best interest of the School District.

1.04. On March 23, 2023, the Board of the School District adopted a resolution entitled: Resolution Approving Modifications to the District’s Open Facilities Action Plan and Authorizing District Administration to Consider Options for the Sale or Lease of Certain Open Facilities,” which authorized the lease and/or sale of certain surplus properties of the School District no longer needed for school purposes, including the Property (the “Modified Open Facilities Resolution”). The Modified Open Facilities Resolution modified the resolution adopted by the Board of the School District on October 8, 2020, entitled: “Resolution Approving the Open Facilities Action Plan and Authorizing Administration to Proceed with Next Steps for Possible Sale/Lease of Open Facilities of ISD 191” (together with the Modified Open Facilities Resolution, the “Open Facilities Resolution”).

Section 2. Purchase Agreement Approved.

2.01. Notwithstanding anything to the contrary in the Open Facilities Resolution, the School District hereby approves the Purchase Agreement in substantially the form presented to the School District, subject to modifications that do not alter the substance of the transaction and that are approved by the Board Chair and Board Clerk of the School District, provided that execution of the Purchase Agreement by those officials shall be conclusive evidence of their approval.

2.02. School District staff and officials are authorized to take all actions necessary to perform the School District’s obligations under the Purchase Agreement as a whole, including without limitation execution of any documents to which the School District is a party referenced in or attached to the Purchase Agreement, and of any deed or other documents necessary to convey the Property to the Buyer, all as described in the Purchase Agreement.

Approved this 24<sup>th</sup> day of October 2024, by the School Board of Independent School District No. 191 (Burnsville – Eagan – Savage), Dakota and Scott Counties, Minnesota.

The motion carried unanimously (6,0)

Work Session for Board Discussion about Uses of Excess Funds from Sale of Diamondhead Out Lot, Metcalf Middle School and Sioux Trail Elementary School.

Work Session

Having no further agenda items, Chair Miller adjourned the meeting at 8:47 p.m.

Adjourn

Abigail Alt, Clerk

November 7, 2024

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: November 7, 2024

RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Marie Grace Nacua		Nicollet Middle School	Teacher	11/04/2024	1.0 FTE
Certified	Appointment	Charlotte Gonzales		Nicollet Middle School	Teacher	10/24/2024	1.0 FTE
Certified	Change of Assignment	Alisha Bofing		Vista View Elementary School	Teacher	10/28/2024	1.0 FTE
Certified	Leave of Absence	Marcina Albersheim-Carter		ECSE Center	Teacher	10/26/2024-12/08/2024*Correction	1.0 FTE
Certified	Rescind Leave	Alesha Wening		Vista View Elementary School	Teacher	10/28/2024	.125 FTE
Certified	Resignation	Rachel Higgins		District-wide	Teacher	11/14/2024	1.0 FTE
Classified	Appointment	Sergei Raspel		Burnsville High School	Wrestling- Assistant Coach	Winter Stipend	.3 FTE Stipend
Classified	Appointment	Robert Bohr		District-wide	Custodian	11/04/2024	8 hours/day
Classified	Appointment	Nicholas Zika		Burnsville High School	Boys Basketball- Assistant Coach	Winter Stipend	1.0 FTE Stipend
Classified	Appointment	Michael Curley		Nicollet Middle School	Girls Basketball- Assistant Coach	Winter Stipend	1.0 FTE Stipend
Classified	Appointment	Marshall Santiago-Toledano		District-wide	Cultural Liaison	11/04/2024	8 hours/day
Classified	Appointment	Kylie Sieben		Burnsville High School	Boys Diving- Assistant Coach	Winter Stipend	.8 FTE Stipend
Classified	Appointment	Jack O'Brien		Burnsville High School	Wrestling- Head Coach	Winter Stipend	1.0 FTE Stipend
Classified	Appointment	Ivy Heidenreich		Gideon Pond Elementary	Educational Assistant	11/04/2024	7.25 hours/day
Classified	Appointment	Ivan Davila		District-wide	Custodian	11/04/2024	8 hours/day
Classified	Appointment	Ignacio Mata Hernandez		Community Education	Community Service Associate	11/04/2024	8 hours/day
Classified	Appointment	Danette Westerlund		Nicollet Middle School	Girls Basketball- Assistant Coach	Winter Stipend	1.0 FTE Stipend
Classified	Appointment	Brian Burthay		Nicollet Middle School	Boys Basketball- Assistant Coach	Winter Stipend	1.0 FTE Stipend
Classified	Appointment	Brian Burthay		Nicollet Middle School	Girls Basketball- Assistant Coach	Winter Stipend	1.0 FTE Stipend
Classified	Appointment	Brandon Kubitz		Burnsville High School	Boys Basketball- Assistant Coach	Winter Stipend	1.0 FTE Stipend
Classified	Leave of Absence	Pricila Wild		District-wide	Cultural Liaison	12/16/2024-01/27/2025	8 hours/day
Classified	Leave of Absence	Naimo Adan		Community Education	Clerical	01/02/2025-04/11/2025	8 hours/day
Classified	Resignation	Uliana Reznikova		Burnsville High School	Food Service Associate	11/17/2024	3.75 hours/day
Classified	Resignation	Megann Lewandowski		Eagle Ridge Middle School	Peer Leader	09/30/2024	1.0 FTE Stipend
Classified	Resignation	Kassi McCullough		Burnsville High School	Nordic Ski- Assistant Coach	10/05/2024	.29 FTE Stipend
Classified	Resignation	Jack O'Brien		Burnsville High School	Wrestling- Assistant Coach	10/28/2024	1.0 FTE Stipend
Classified	Resignation	Ame Sande		Hidden Valley Elementary	Educational Assistant	10/29/2024	7.25 hours/day
Classified	Retirement	Mark Abbott		District-wide	Custodian	12/17/2024	8 hours/day



**Agenda IV.A.3.  
November 7, 2024**

**To:** Board of Education  
Dr. Theresa Battle, superintendent

**From:** Chris Bellmont, assistant superintendent

**Date:** November 7, 2024

**Re:** Report about the Listening Session

**Recommendation:** Receive a report about the listening session on October 24, 2024.

There were no speakers who spoke at the October 24, 2024 Listening Session.

**Agenda IV.A.4.  
November 7, 2024**

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

**From:** Eric Miller, Chair

**Date:** November 7, 2024

**Re:** Designation of the Identified Official with Authority for Education Identity and Access Management

**Recommendation:** That the Board of Education approve the designation of Dr. Theresa Battle, superintendent, to serve as the Identified Official with Authority for Education Identity and Access Management for Independent School District 191 Burnsville-Eagan-Savage.

**Notes:**

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system.

The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The school board must designate an IOwA to authorize user access to State of Minnesota Education secure website on behalf of ISD 191.



ISD 191 Board of Education  
Burnsville-Eagan-Savage School District  
200 W. Burnsville Pkwy  
Burnsville, MN 55337  
952-707-2000

**Education Identity and Access Management Board Resolution**

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user’s assigned job duties, and will revoke that user’s access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

**It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).**

**Designation of the Identified Official with Authority for Education Identity and Access Management**

Organization Name: Burnsville-Eagan-Savage School District #191  
6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 0191-01  
Superintendent or Exec. Director Name: Theresa Battle, superintendent  
Will act as the IOwA? X Yes \_\_\_\_\_ No

If no, identify below the individual who will act as the IOwA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name:

\_\_\_\_\_

Title:

\_\_\_\_\_

Board Member Signature:

Name: \_\_\_\_\_

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

Once the EDIAM Board Resolution is completed, scan and email it to:

[useraccess.mde@state.mn.us](mailto:useraccess.mde@state.mn.us)



**Agenda IV.A.5.  
November 7, 2024**

**To:** Board of Education  
**From:** Dr. Theresa Battle, Superintendent  
**Date:** November 7, 2024  
**Re:** Approve, on First and Final Reading, Non-Substantive Changes to Policy 406:  
*Addendum*

**Recommendation:** That the Board of Education approve, on a first and final reading, non-substantive changes to the Addendum for Policy 406.

This policy was reviewed at the Policy Review Committee Meeting on October 22, 2024.

**Summary of Changes:**

- Part of a regular review schedule
- Updates to district contact information were made

**SCHOOL DISTRICT  
GENERAL RECORDS  
RETENTION SCHEDULE**

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STATE OF MINNESOTA

Department of  
Administration

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Information Policy Analysis Division  
January, 2000

## SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE

### Purpose of the General Records Retention Schedule

Records are vitally important to the operation of any organization; they serve as the organization's memory and are evidence of past events and the basis for future actions. When created, maintained and disposed of in an orderly and systematic manner, records can be a tremendous asset; when treated in a haphazard and disorderly manner, they can reduce the effectiveness of an organization and increase its costs substantially.

The purpose of a records retention schedule is to provide a plan for managing governmental records by giving continuing authority to dispose of records under Minnesota Statutes 138.17. The basis of any good records management program is the implementation of a well-developed records retention schedule. A retention schedule is a plan for the management of your records.

This School District General Records Retention Schedule establishes **minimum retention periods** for school district records based on their administrative, fiscal, legal and historical value. It lists record series common to school districts and identifies how long to retain them.

This schedule was originally developed by the Department of Administration and the Minnesota Historical Society in cooperation with the Department of Children, Families and Learning (formerly the Department of Education) and officials from Minnesota school districts. It was funded in part by a grant from the National Historical Publications and Records Commission.

This revised schedule was updated by school district staff, representatives of the Minnesota Association of School Business Officials, Minnesota Association of School Administrators, Minnesota School Board Association, the Department of Administration and the Minnesota Historical Society.

### Adopting and Using the General Schedule

1. To begin disposing of records according to the general schedule, you must notify the State Archives Department of the Minnesota Historical Society that your school district has officially adopted the schedule. The enclosed form, "Notification of Adoption of School District General Records Retention Schedule," is used for this purpose.

A school district that has adopted the previous version of this general schedule does not need to notify the Minnesota Historical Society that it is adopting this revised edition of the General Records Retention Schedule for School Districts. It will be assumed that school districts which have adopted the previous version will now utilize this revised version.

2. You may adopt the entire schedule even though your school district may not have all the records listed on it. We recommend that you adopt the entire schedule. However, if this is not possible, you may adopt individual sections.
3. The Minnesota Historical Society will sign and return the Notification form to you. You will then have the authority to dispose of your government records as indicated on the schedule.
4. Compare the records in your office with the records listed on the schedule. Retention periods listed on the schedule represent the minimum length of time that you must retain your records. Once that retention period has been reached, you may either destroy them, transfer eligible records to the State Archives, or retain permanently in the school district. If you need to retain some record series longer than the listed retention, you should establish an agency policy for those records.
5. Records identified on the schedule as historical may be transferred to a local historical society, museum, public library, or interested individual with the specific, written permission of the state Records Disposition Panel.
6. The retention stated on the schedule applies to any form of the record (paper, computer tape or disk, microfilm, optical disk, electronic media, etc.). Especially in the case of electronic records, it is the responsibility of the school district to identify the official record copy in whatever form it is. An official record is a record received or created in the transaction of public business as determined by the school district. However, if you decide to change the form of a record (for instance, you microfilm a paper record) you may not be authorized to dispose of the original record. If you are considering changing the form of a record, contact the Minnesota Historical Society, State Archives Department, 651-297-4502.
7. Data Practices Classifications are effective as of the printing of this retention schedule. Because data practices issues change regularly, classifications may have changed. For current information on data practices, consult Minnesota Statutes, Chapter 13, or call the State of Minnesota, Department of Administration, Information Policy Analysis Division at (651) 296-6733.

### **Destruction Reporting**

After you destroy records according to the general schedule, send a report to the Minnesota Department of Administration and the Minnesota Historical Society (M.S. 138.17, Subd. 7). Use a copy of the enclosed "Records Destruction Report" (RM-00065) for this purpose. This report may be submitted annually or as records are destroyed.

### **Records not on the General Schedule**

Records not listed on this schedule cannot be destroyed without submitting either an "Application for Authority to dispose of Records" (PR-1 form) or a "Minnesota Records Retention Schedule" (RM-00058).

The PR-1 form is used to request one-time authority to dispose of records. A reproducible copy of the PR-1 form is enclosed. Since an approved PR-1 gives you authority to dispose of only those records listed on the form, we recommend that you use the PR-1 only for obsolete records (records no longer being created).

For ongoing authority to dispose of records not listed on the general schedule, complete a "Minnesota Records Retention Schedule." This form can be obtained from the Department of Administration, Information Policy Analysis Division, (651) 296-6879.

### **Duplicate Records**

This retention schedule concerns itself only with the school district's official record copy and the retention periods assigned reflect that. It is each school district's responsibility to identify the official record copy and to identify when to destroy any other copies of identical records, after they have lost their legal, fiscal, historical and administrative value. Duplicate copies need not be retained.

### **Category Definitions**

**Record Series Description:** A record series is a group of records clustered together because they all relate to the same topic and have the same retention period.

**Retention Period/Statute:** The retention cited is the minimum amount of time a record must be kept. A number printed alone, e.g. 10, means ten years. The stated retention does not include the year the record originates. For example, if Record A is filed by calendar year and it has a retention of 3 years, the disposal date for 1985 records is January, 1989. Statutes listed here cite specific retention periods for the records series.

**Archival:** If a Y, meaning yes, appears in this column these records must be retained permanently by the school district, because they have historical value. Records of closed school districts may be transferred to the State Archives for selection and disposition. These include defunct school districts that consolidate or merge with existing school districts and inter-district cooperative centers that dissolve. The records of closed school districts are at particular risk because there is often no clearly authorized custodian except for the State Archives as mandated by M.S. 138.17.

**Data Practices Classification:** This phrase refers to records classified by the Minnesota Government Data Practices Act or other state or federal laws. The classification system includes: public, private, confidential, nonpublic or protected nonpublic. More than one classification may apply.

**Data Practices Statute:** This phrase refers to the statute or law which cites the data practices classification of the record series.

Minnesota Historical Society  
 State Archives Department  
 Minnesota History Center  
 345 Kellogg Blvd., West  
 St. Paul, MN 55102-1906  
 (651) 297-4502 Fax: (651) 296-9961

**NOTIFICATION OF ADOPTION  
 OF  
 SCHOOL DISTRICT GENERAL  
 RECORDS RETENTION SCHEDULE**

1. Complete this form and send the original and 2 copies to the State Archives Department at the above address.
2. Destruction of records according to the general schedule is **NOT** permitted until this form is signed by the Minnesota Historical Society.

School District (Name and Number) <p style="text-align: center;">Burnsville-Eagan-Savage ISD 191</p>	County <p style="text-align: center;">Dakota</p>	Telephone (Include Area Code) <p style="text-align: center;">952-707-2000</p>
Street Address <p style="text-align: center;">200 West Burnsville Parkway</p>		City, Zip Code <p style="text-align: center;">Burnsville, MN 55337</p>

This is to notify the Minnesota Historical Society that the school district named above has officially adopted the Minnesota School District General Records Retention Schedule. School districts are advised to adopt the entire schedule. If this is not possible, individual sections may be adopted. ("X" the appropriate items.)

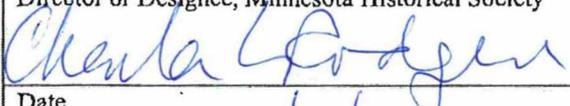
The School District Adopts the Entire Schedule.

The School District Adopts Only the Following Sections:

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Administration      | <input type="checkbox"/> Food Service      | <input type="checkbox"/> Personnel      |
| <input type="checkbox"/> Buildings           | <input type="checkbox"/> Finance           | <input type="checkbox"/> Student        |
| <input type="checkbox"/> Community Education | <input type="checkbox"/> Health and Safety | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Curriculum          | <input type="checkbox"/> Payroll           |   |

Name/Title of School District Official (print) <p style="text-align: center;">Abigail Alt, school board clerk</p>	Signature of School District Official 
	Date

The Minnesota Historical Society acknowledges your Notification of Adoption of the School District General Records Retention Schedule. You are authorized to retain and dispose of records as indicated on the Schedule.

Director or Designee, Minnesota Historical Society 
Date <p style="text-align: center;">14 October 2024</p>

**DEPARTMENT OF ADMINISTRATION**

Information Policy Analysis Division  
 305A Centennial Office Building  
 658 Cedar Street  
 St. Paul, MN 55155  
 (651) 296-6733 or (800) 657-3721  
 FAX: (651) 205-4219

**RECORDS DESTRUCTION REPORT**

**INSTRUCTIONS**

1. Print or type all information.
2. Use this form to report records destroyed under authority of a General Records Retention schedule or an approved agency retention schedule.
3. Report only records that are physically destroyed, not records transferred to the Minnesota Historical Society.
4. Reports can be submitted annually or as records are destroyed.
5. Send the original of this report to the Records Management Program at the above address.
6. Second a copy of this report to: State Archivist, MN Historical Society, MN History Center, 345 Kellogg Blvd. W., St. Paul, MN 55102-1906.
7. For additional space, use reverse side.

Agency			Person Reporting Destruction				Date Report Submitted	
Address			City, Zip				Telephone ( )	
General Schedule Name or Agency Schedule Number (e.g. "City Gen. Sch." or "87-123")	Section of Schedule Where Record is Listed	Item No. As Listed on Schedule	Record Title (use same title listed on schedule)	Inclusive Dates	Date Destroyed	Quantity* (Cubic Feet)		
<b>*VOLUME CHART TO DETERMINE CUBIC FEET</b>								
Letter Size Drawer	=1.5	Record Center Box	=1.0	3 x 5 Card	= 0.1	Total Cubic Feet Destroyed (include records listed on back)		
Legal Size Drawer	=2.0	12" x 15" x 10"		4 x 6 Card	=0.2			
Shelving 4' Letter	=2.3	Transfer Case	=2.5	5 x 8 Card	=0.3			
Shelving 4' Legal	=3.0	24" x 16" x 11"		Printouts 1	=1.25			

General Schedule Name or Agency Schedule Number (e.g. "City Gen. Sch." or "87-123")	Section of Schedule Where Record is Listed	Item No. As Listed on Schedule	Record Title (use same title listed on schedule)	Inclusive Dates	Date Destroyed	Quantity* (Cubic Feet)



**MINNESOTA HISTORICAL SOCIETY**

**STATE ARCHIVES DEPARTMENT**

**APPLICATION FOR AUTHORITY  
TO DISPOSE OF RECORDS**

<b>FOR USE BY RECORDS PANEL</b>	
Application No. _____	Date _____

**Instructions:**

1. This form does not provide continuous authority to dispose of similar records and cannot be used to approve a records retention schedule.
2. Complete original and three copies. Photocopies are acceptable.
3. Complete items 1 through 6 and item 8. Use reverse side to continue records description. If more space is needed, use plain paper.
4. Send original and two copies to the **State Archives Department, 345 Kellogg Boulevard West, St. Paul, MN 55102-1906.**
5. Retain one copy until your approved copy is returned. The approved copy will be your authority to dispose of records. It should be retained permanently.
6. Additional copies of this form are available from the address above or by telephoning (651) 297-4502. (FAX: (651) 296-9961).

**NOTE: Laws of 1971, Chapter 529, Section 3 reads as follows: "It is the policy of the legislature that the disposal and preservation of public records be controlled exclusively by Minnesota Statutes, Chapter 138 and by this act, thus, no prior, special or general statute shall be construed to authorize or prevent the disposal of public records at a time or in a manner different than prescribed by such chapter or by this act and no general or special statute enacted subsequent to this act shall be construed to authorize or prevent the disposal of public records at a time or in a manner different than prescribed in chapter 138 or in this act unless it expressly exempts such records from the provision of such chapter and this act by specific reference to this section."**

1. Agency or Office	2. Division or Section	3. Quantity of Records  _____ Cubic Feet
4. Location of Records		5. Laws other than M.S. 138.17 that relate to the destruction or safekeeping of the records:
6. I certify that the records listed on this application are accurately described, and that they have no further administrative, legal, or fiscal value for this agency.		<b>AUTHORIZATION:</b> Under the authority of M.S. 138.17, it is hereby ordered that The records listed on this application be destroyed, except as shown in item 7.
Authorized Signature (Type name below) _____		Director, Minnesota Historical Society _____ Date _____
Name _____ Date _____		Legislative or State Auditor _____ Date _____
Title _____ Phone _____		Attorney General _____ Date _____

7. Exceptions to Destruction. (For use by Records Disposition Panel).

**8. Description of Records.** Describe each record series or type of record separately. Number each series, beginning with "1".

A. Item No.	B. Name of record, form numbers, content, usage, arrangement, original duplicate, or microfilmed.	C. Inclusive Dates

A. Item No.	B. Name of record, form numbers, content, usage, arrangement, original duplicate, or microfilmed.	C. Inclusive Dates



**MINNESOTA HISTORICAL SOCIETY**

**STATE ARCHIVES DEPARTMENT**

**TRANSFER OF RECORDS TO STATE ARCHIVES**

<b>MHS USE ONLY</b>	
Received By	
Date	No. Boxes
Comments	

**Instructions:**

1. Pack all records in standard records storage boxes, unless otherwise authorized by Archives staff.
2. Sequentially number boxes.
3. Records must be in labelled folders or otherwise clearly identified.
4. Retain one copy of this form for your records. Send original with your records to State Archives at the address below.
5. Transferred records cannot be withdrawn from the Archives except in special circumstances. Records are available for use in the Society's Research Center at **345 Kellogg Boulevard West, St. Paul, Minnesota 55102-1906 - (651) 297-4502, (FAX: 651 296-9961)**.
6. For additional space, use reverse side.

Agency	Division/Section	Telephone
Address	City, State, Zip Code	
Name/Title of Person Transferring Records (Print or Type)	Signature	Date

**RECORDS TRANSFERRED**

Box Number	Description of Records in Each Box (including files, titles, and subtitles)	Inclusive Dates of Records

Box Number	Description of Records in Each Box (including files, titles, and subtitles)	Inclusive Dates of Records

State of Minnesota  
School District General Records Retention Schedule  
Table of Contents

Administration..... ADM  
Building ..... BLD  
Community Education..... CED  
Curriculum ..... CUR  
Food Services..... FDS  
Finance ..... FIN  
Health & Safety..... HSF  
Payroll..... PAY  
Personnel..... PER  
Special Education ..... SPC  
Students..... STD  
Transportation..... TRN

### School District General Records Retention Schedule

Section: Administration

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
ADM00100	Affidavit of Publication	Public Hearings, Budget Publication, Debt Offerings	1 Year following completion of audit	No	Public
ADM00200	Election Records	Ballots, Notices, Notifications, Publications	1 Year after Canvas or Challenge	No	Public
ADM00300	Annual Reports to Board of Education	Reports Generated by District (PER, Accountability Reports, formal Annual Report in Accordance With MN Statute 120B.11	Retain permanently; has historical value, MS 120B.11	Yes	Public
ADM00310	Annual/Periodic Reports to Local Board of Education	Final/Actual Reports Generated by State	6 Years	No	Public
ADM00400	Authority to Dispose of Records (If Applicable)	Application for Authority to Dispose of Records form	6 Years	No	Public/Private MS 13.43 MS 13.32 MS 13.39
ADM00500	Boundary Changes - District	Consolidation, Detachment, Annexation, and Dissolution	Retain permanently; has historical value	Yes	Public
ADM00600	Calendar - Adopted and Actual	Number of Days and Length of Day by School and Grade Level, Reflecting Updated Activities During the Year.	3 Years MS 127A.41, Subd. 5	No	Public
ADM00700	Census, Annual School	1979 and Earlier	Retain permanently; has historical value	Yes	Private MS 13.32
ADM00710	Census, Annual School	1980 - Current	3 Years	No	Private MS 13.32

### School District General Records Retention Schedule

Section: Administration

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
ADM00720	Census, Certified Reports	Conducted Once Per Decade	Permanent	No	Public
ADM00800	Closed Rural Schools	Includes: Clerk's, Treasurer's, and Teacher's Records of Closed Rural Schools Which Were Consolidated into the Independent District.	Transfer to the State Archives for Selection and Disposition	Yes	Public
ADM00900	Correspondence/ Administrative	Superintendent, Principal, Assistant Principal and Other Administrators Unless Otherwise Specifically Addressed Elsewhere in Records Retention Schedule	3 Years	No	Public/Private MS 13.32 MS 13.43
ADM01000	Court Case/Trial information	Litigation Correspondence	10 Years	No	Public/Private MS 13.32 MS 13.43 MS 13.90
ADM01010	Court orders		1 Year after Action is Completed	No	Public/Private MS 13.32 MS 13.43
ADM01100	Grant Applications	Successful	3 Years -- For Federal Funds three (3) years after completion of the activity for which the funds were used. 20 U.S.C. Section 1232f(a)	No	Public
ADM01110	Grant Applications	Unsuccessful	1 Year	No	Public

### School District General Records Retention Schedule

Section: Administration

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
ADM01200	Inservice Workshops	Attendance Records, Agenda and Materials (Employee Right to Know, Blood Borne Pathogens, Etc.)	3 Years	No	Public
ADM01300	Inter District Cooperatives	Includes Vocational, Special Ed and Special Purpose Cooperatives formed by Joint Powers Agreements. Records Should Be Retained and Disposed of in Accordance With the Retention Periods for the Specific Series of Records Listed in Schedule	Retain permanently; has historical value	Yes	Public
ADM01400	Minutes	Board Minutes	Retain permanently; has historical value	Yes	Public
ADM01410	Minutes	Officially Designated Committees	Retain permanently; has historical value	Yes	Public
ADM01420	Minutes	Other Than Referred to in ADM01300, ADM 01400, and ADM 01410	1 Year	Yes	Public
ADM01430	Minutes - Tape Recordings	Board Minutes Only	Until Transcribed and Approved	No	Public
ADM01440	Board Policies		3 Years after Change	No	Public
ADM01500	Negotiations - See Personnel				
ADM01600	Newsletters and Publications	District Generated	Retain permanently; has historical value	Yes	Public
ADM01610	Newsletters and Publications	Student Generated School Newspapers	Retain permanently; has historical value	Yes	Public

### School District General Records Retention Schedule

Section: Administration

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
ADM01700	Parent Teacher Association Records	Secretary's Books, Treasurer's Books, and Scrapbooks.	Retain permanently; has historical value	Yes	Public
ADM01800	Media Center/Librarian Reports		3 Years	No	Public
ADM01900	Video Tapes	Building Security/Transportation Tapes	Until Relooped	No	Private/Public MS 13.32 MS 13.43
ADM02000	E-Mail		Same as Correspondence	No	Private/Public MS 13.32 MS 13.43

### School District General Records Retention Schedule

Section: Building

Item	Title	Examples and Descriptions	Retention Period	Archival	Data Practices Classification/ Statute
BLD00100	Accident/Damage Records	School Property-Related	10 Years	No	Public
BLD00200	Building Maintenance Records		Until Obsolete	No	Public
BLD00300	Building Permits	Applications (initial/interim), Inspection Reports, Plans, Etc.	10 Years	No	Public
BLD00400	Building Program Records	Current and Projected Needs. Review and Comment	10 Years	No	Public
BLD00500	Buildings and Grounds Records	Blueprints, Construction Specifications, Abstracts, Deeds, Title Papers, Final inspection Reports, Land and Building Occupancy Approval	Permanent	No	Public
BLD00600	Fixed Asset Records	Equipment, Fixtures, and Materials, inventory and Depreciation	Life of Item	No	Public

## School District General Records Retention Schedule

### Section: Building

Item	Title	Examples and Descriptions	Retention Period	Archival	Data Practices Classification/ Statute
BLD00100	Accident/Damage Records	School Property-Related	10 Years	No	Public
BLD00200	Building Maintenance Records		Until Obsolete	No	Public
BLD00300	Building Permits	Applications (initial/interim), Inspection Reports, Plans, Etc.	10 Years	No	Public
BLD00400	Building Program Records	Current and Projected Needs. Review and Comment	10 Years	No	Public
BLD00500	Buildings and Grounds Records	Blueprints, Construction Specifications, Abstracts, Deeds, Title Papers, Final inspection Reports, Land and Building Occupancy Approval	Permanent	No	Public
BLD00600	Fixed Asset Records	Equipment, Fixtures, and Materials, inventory and Depreciation	Life of Item	No	Public

### School District General Records Retention Schedule

Section: Community Education

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
CED00100	Annual Reports	See Finance			
CED00200	Applications by individuals for Adult Education		1 Year	No	Private MS 13.32
CED00300	Certificate of Compliance	Verifies Cooperation Between District and Other Governmental Agencies. Joint Powers Agreements	Permanent, MS 471.59	No	Public
CED00400	Class Schedule - Master		1 Year	No	Public
CED00500	Financial Records	See Finance			
CED00600	Grants	See Administration			
CED00700	Minnesota DCF&L Reports	Early Childhood Family Education, Home School, Adult Basic Education, English As A Second Language, General Education Development, Other State Programs	6 Years	No	Public/Private MS 13.32
CED00800	Minutes	See Administration			

### School District General Records Retention Schedule

Section: Curriculum

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
CUR00100	Class Lists-Elementary and Secondary		1 Year	No	Private MS 13.32
CUR00200	Class Schedules		1 Year	No	Public
CUR00300	Curriculum Development	Support Data, Recommendations, Programs and Procedures	6 Years	No	Public
CUR00400	Daily Plan Books - Teacher's		1 Year	No	Public
CUR00500	Duty Rosters - Teacher's		1 Year	No	Public
CUR00600	Grade Books - Teacher's		1 Year	No	Private MS 13.32
CUR00700	Textbooks	Adoptions	6 Years	No	Public
CUR00710	Textbooks	Inventories	6 Years or Until Obsolete	No	Public

### School District General Records Retention Schedule

Section: Food Services

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FDS00100	General Correspondence	See Administration	3 Years and DCF&L Audit	No	Public
FDS00200	DCF&L/Federal USDA Reporting	Commodities, Milk Program	3 Years and DCF&L Audit, 7 C.F.R & 210.8	No	Public
FDS00300	Application /Agreement With State Agency	Free/Reduced Price Meal Policy Statement	3 Years and DCF&L Audit, 7 C.F.R & 210.3	No	Public
FDS00400	Free/Reduced Price Meal Applications	All Approved and Denied Applications, DHS Free School Meal Notices, Notice of Denial to Parents, Rosters of Eligible Students, Verification Records	3 Years and DCF&L Audit, 7 C.F.R. & 245.6	No	Private MS 13.32
FDS00600	Service Agreements/Catering Contracts	Head Start, Meals On Wheels, Etc.	3 Years and DCF&L Audit, 7 C.F.R & 210.3	No	Public
FDS00700	Food Production information	Daily Food Production Record, Menus	3 Years and DCF&L Audit, 7 C.F.R. & 210.13	No	Public

### School District General Records Retention Schedule

Section: Food Services

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FDS00800	Daily Meal Count Report With Edit Checks		3 Years and DCF&L Audit, 7 C.F.R. & 210.7	No	Private/Public MS 13.32
FDS00900	Monthly Payment Vouchers		3 Years and DCF&L Audit, 7 C.F.R. & 210.13	No	Private/Public MS 13.32
FDS01000	On Site Review Record		3 Years and DCF&L Audit, 7 C.F.R. & 210.8	No	Private/Public MS 13.32
FDS01100	Financial Records	Breakfast, Lunch, Ala Carte, Etc. (Supporting Documentation May include invoices, Purchase orders, Etc.) Student, Adult Federal and State Income and All Other Sources	3 Years and DCF&L Audit, 7 C.F.R. & 210.20 and 210.5	No	Private/Public MS 13.32
FDS01200	Inventory	Audit Trail for USDA Commodity Usage, Year End Physical Inventory	3 Years and DCF&L Audit	No	Public
FDS01410	Inventory (Food and Supplies)	Quotes (Unsuccessful and Successful)	1 Year and DCF&L Audit	No	Public
FDS01410	Inventory (Food and Supplies)	Bid (Unsuccessful and Successful) Request Summaries	6 Years and DCF&L Audit	No	Public
FDS01420	Inventory (Food and Supplies)	Requisitions (for Moving Supplies or Equipment Within District)	3 Years and DCF&L Audit	No	Public

### School District General Records Retention Schedule

Section: Food Services

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FDS01500	Cashier's Reports	Daily, Weekly, and Monthly	6 Years and DCF&L Audit, 7 C.F.R. 210.8 and 210.20	No	Public
FDS01600	Operating Reports	Breakfast, Lunch, and A'La Carte Participation Reports	3 Years and DCF&L Audit	No	Public
FDS01610	Operating Reports	Revenue and Expenditure Reports	6 Years and DCF&L Audit	No	Public

### School District General Records Retention Schedule

Section: Finance

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FIN00100	Abstracts/Deeds/Title Papers/Mortgages	See Buildings			
FIN00200	Accounts Payable	Credit Memos, Freight Bills/Claims, Bills of Lading, Purchase orders, Acknowledgments/Orders/Shipping Notices, Invoices and Purchasing Contracts, Claims/Vouchers (Merchandise Purchased, Services Rendered, Travel Expenses), 1099	6 Years	No	Public/Private MS 13.43
FIN00210	W-9 form		6 Years after Final 1099 Issued	No	Public/Private MS 13.43
FIN00300	Year-End Financial Reports	Revenue and Expenditure Summary Transaction Reports	Retain Permanently	No	Public
FIN00305	Year-End Financial Reports	Revenue and Expenditure Detailed Transaction Reports	Retain Permanently	No	Public
FIN00310	Year-End Financial Reports	UFARS Revenue and Expenditure Report to State	Retain Permanently	No	Public
FIN00315	Year-End Financial Reports	Special Funded Projects Report	Retain Permanently	No	Public
FIN00320	Year-End Financial Reports	Note: includes Clerks and Treasurer's Reports (Register of Receipts/Disbursements, Treasurer's Annual Report, Treasurer's Books of Records. (1932 and Earlier)	Retain permanently; has historical value	Yes	Public

### School District General Records Retention Schedule

Section: Finance

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FIN00325	Year-End Financial Reports	Note: includes Clerks and Treasurer's Reports (Register of Receipts/Disbursements, Treasurer's Annual Report, Treasurer's Books of Records. (Post 1932)	Retain Permanently	No	Public
FIN00330	Year-End Financial Reports	Accounts Receivable, Numbered Receipts, Accounts Receivable Invoices, Remittance Advice	6 Years	No	Public
FIN00335	Year-End Financial Reports	General Ledger, General Journals, Journal Entries, Disbursements Journal, Check Register Adopted and Revised Budget, Budget Publications, Balance Sheet, Receipts Journal	Retain Permanently	No	Public
FIN00400	Audit Reports		Retain permanently; has historical value	Yes	Public
FIN00500	Bank Statements/ Reconciliation's	Checks, Cancelled, Returned or Voided. (Must Be original Check - Not Microfiche)	6 Years	No	Public/Private MS 13.43
FIN00510	Bank Statements/ Reconciliation's	Statement of Pledged Securities	6 Years after Expiration	No	Public
FIN00600	Bonds and Coupons	Bond Ledgers/Registers	Until Debt Is Retired and Audit	No	Public
FIN00700	Bond Issues - Official Statements	Enabling Documentation	Permanent	No	Public
FIN00800	Building and Land Contracts	See Buildings			

### School District General Records Retention Schedule

Section: Finance

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FIN00900	County Auditor Statements	Tax Settlement Report and Taxes Receivable Report	6 Years	No	Public
FIN01100	Insurance Documents	Fidelity/Surety Bonds	6 Years after Expiration	No	Public
FIN01110	Insurance Documents	Insurance Bids, Health, Dental, Life etc. (Accepted and Rejected)	6 Years	No	Public
FIN01120	Insurance Policies	Health, Property, Liability, etc., Policies, Amendments and Waivers	20 Years	No	Public
FIN01200	Inventory	Year End Inventory List, Warehouse Listing, Library Holdings	3 Years	No	Public
FIN01300	Leases/Agreements		3 Years after Expiration	No	Public
FIN01400	Levies		6 Years	No	Public
FIN01500	Property Appraisals		Until Superseded	No	Public
FIN01600	Sealed Bids	Successful and Unsuccessful	6 Years after Award	No	Public
FIN01700	Quotes	Successful and Unsuccessful, MS 471.345	1 Year after Receipt	No	Public
FIN01800	Student Activity Accounts	Cash Receipts, Vouchers, Cancelled Checks, Ledgers, and Journals	6 Years	No	Public
FIN01900	Transportation - Annual Report		6 Years	No	Public
FIN02000	Transportation Contracts	With Independent Contractors	6 Years	No	Public

### School District General Records Retention Schedule

Section: Heath & Safety

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
HSF00100	Infectious Disease and Occupational Exposure Files*	Files On Each Employee Dealing With Safety and Training On Diseases Such As Hepatitis and Aids. Retain in Employee's Medical File.	3 Yrs. after Separation	No	Public/Private MS 13.43
HSF00200	OSHA - Citations of Penalty	Notifications of Violations by the District	Until Violation Has Been Corrected	No	Public/Private MS 13.43
HSF00300	OSHA - Employee Accident Reports	OSHA Report Numbers 200 and 101	5 Yrs. after Accident	No	Public/Private MS 13.43
HSF00400	OSHA - Employee Exposure Records	Any information Concerning Employee Exposure to Toxic Substances or Harmful Physical Agents.	30 Yrs. after Termination or Retirement	No	Public/Private MS 13.43
HSF00500	Safety Committee Agendas and Minutes		3 Years	No	Public
HSF00600	Training Records - Right to Know		3 Yrs. after Separation	No	Public

### School District General Records Retention Schedule

Section: Payroll

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
PAY00100	Cafeteria Plan Records		6 Years	No	Public/Private MS 13.43
PAY00300	Check Requests for Manual Checks	Lost or Missing Check Replacement, etc.	2 Years	No	Public/Private MS 13.43
PAY00400	Dues Deduction Authorization	Union Dues	3 Years	No	Public/Private MS 13.43
PAY00500	Garnishments	Wage Garnishment, Notice of Bankruptcy, Wage Levy and Related Documents	3 Years after Expiration	No	Private MS 13.43
PAY00700	Payroll Register	Name; Address; Date of Birth; Occupation; Rate of Pay; Compensation Earned Each Week	Permanent, 29 C.F.R. & 1627.3(a)	No	Public/Private MS 13.43
PAY00800	Pera Eligibility Sheets and Reports		6 Years	No	Public/Private MS 13.43
PAY00900	Prior Years' Quarterly FICA		6 Years	No	Public/Private MS 13.43
PAY01000	Quarterly Report of Local Government	Employees and Wages (Weeks or Hours Worked)	3 Years	No	Public/Private MS 13.43
PAY01100	Salary Deduction Sheets		6 Years	No	Public/Private MS 13.43
PAY01200	Voluntary Withholdings	Requests for Withholding (United Way, Savings Bonds, etc)	2 Years after Expiration or Until Superseded	No	Public/Private MS 13.43

### School District General Records Retention Schedule

Section: Payroll

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
PAY01300	Stop Payment Orders and Bonds		6 Years	No	Private MS 13.43
PAY01400	Tax Reports	Federal, Minnesota and Other States	6 Years	No	Public/Private MS 13.43
PAY01500	Tax Sheltered Annuity - Contracts		Permanent, 29 C.F.R. & 1627.3(b)(2)	No	Private MS 13.43
PAY01600	Tax Sheltered Annuity - Authorization	457 and 403(B) Plans	Permanent	No	Private MS 13.43
PAY01700	Time Sheets		6 Years	No	Public/Private MS 13.43
PAY01800	TRA / PERA - Retirement Remittance Report	Monthly and Annual Reports	6 Years, MS 354.52	No	Public/Private MS 13.43
PAY02000	W-2 Statements (Employer's Copy)		6 Years	No	Public/Private MS 13.43
PAY02100	W-4 Statements		Until Superseded or 6 Years after Termination	No	Public/Private MS 13.43

### School District General Records Retention Schedule

Section: Personnel

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
PER00100	Employee Medical Records*	Any information Concerning the Health Status of An Employee Which Is Made or Maintained by A Physician, Nurse, or Other Health Care Personnel, or Technician.	30 Yrs. after Termination or Retirement	No	Private MS 13.42 MS 13.43
PER00110	Employee Medical Records*	Includes Medical and Employment Questionnaires or Histories, Medical Exams, Medical Opinions, Descriptions of Treatments and Prescriptions, and Employee Medical Complaints.	30 Yrs. after Termination or Retirement	No	Private MS 13.42 MS 13.43
PER00120	Request for Leave	Requests for Leave (Vacation , Sick, Personal, etc.)	6 Yrs. after Termination	No	Public/Private MS 13.43
PER00200	Leave of Absence Reports	Formal Reports to PERA, TRA, etc., Regarding Unpaid, Board-Approved Leaves	6 Years	No	Public/Private MS 13.43
PER00210	Discrimination Claim Records	Sexual Harassment and Discrimination	Until Final Disposition of the Charge or Action	No	Public/Private/ Confidential MS 13.43 MS 13.39
PER00220	First Report of Injury*	If Maintained With Worker's Compensation File, Retain for 20 Years.	Permanent, MS 176.151	No	Private MS 13.43 MS 176.231

### School District General Records Retention Schedule

Section: Personnel

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
PER00300	Applications for Employment/Resume/ Interview Documents	Licensed and Classified - Not Hired. Any and all employment records, including but not limited to, application forms, resumes, cover letters, interview notes, interview questions and answers, job inquiries, rejection letters and other documents regarding	2 Years or until final disposition of a discrimination charge, 29 C.F.R. 1602.14(a), 29 C.F.R. 1602.40, 29 C.F.R. 1627.3(b)(1), Minn. Rules 5000.2250	No	Public/Private MS 13.43
PER00310	Applications for Employment/Resume/ and Supporting Documentation	Licensed and Classified - Hired ( in personnel file). Any and all employment records, including but not limited to, application forms, resumes, cover letters, interview notes, interview questions and answers, job inquiries, rejection letters and other doc	6 Years or until final disposition of a discrimination charge, 29 C.F.R. 1602.14(a), 29 C.F.R. 1602.40, 29 C.F.R. 1627.3(b)(1), Minn. Rules 5000.2250	No	Public/Private MS 13.43
PER00400	Arbitration Decisions		Permanent	No	Public/Private MS 13.43
PER00500	Contracts and Assignments		6 Yrs. after Termination	No	Public
PER00700	Equal Employment Opportunity Reports/Summary Data (EEOC/MNCRIS)		3 Years, 29 C.F.R. 1602.39	No	Public

### School District General Records Retention Schedule

Section: Personnel

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
PER00900	Grievance Files	Employee Grievances and/or Complaints Filed Under A Labor Agreement or Personnel Rules. This Also Related to Arbitration Files and Related Court Cases.	Permanent	No	Public/Private MS 13.43
PER01000	Insurance: Group Master Policies, Contracts and Agreements	See Finance			
PER01100	Insurance: Reports	Insurance Census, Premium Reports, Etc.	6 Years	No	Public/Private MS 13.43
PER01200	STARS Report	Annual STARS Report to State	1 Year Until Superseded	No	Public
PER01300	Insurance Records: Enrollment Cards		Until Superseded	No	Public/Private MS 13.43
PER01400	Insurance Records: Employees On Leave of Absence	Employees on Leave of Absence, Family Medical Leave Act, Long-term Disability, Retired Teachers, Surviving Spouse, Terminated Employees	2 Years after Insurance Coverage Terminates	No	Public/Private MS 13.43
PER01800	Labor Contracts	Contracts Between School District Management and Various Bargaining Units including: Correspondence, Salary Schedules, Personnel Policies.	Permanent	Yes	Public
PER02000	Long Term Disability Claims/Awards		10 Years after Final Settlement of Claims	No	Public/Private MS 13.43

### School District General Records Retention Schedule

Section: Personnel

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
PER02100	Job Descriptions		Until Superseded	No	Public
PER02200	Mediation Records		Permanent	No	Public
PER02300	Negotiations Records	Costing Records, Negotiations Strategy Session Tapes	2 Years after Completion of all BMS Certified Negotiations. MS 471.705(1a)	No	Public/Private MS 471.705
PER02400	Pay Equity: Classification Studies and Working Papers		Until Superseded	No	Public
PER02500	Pay Equity: Summary		Permanent	No	Public
PER02700	Personnel Files - Individual	Containing Citations, Personal History, Employee References, and Letters of Appointment/Promotion, Performance Records, Termination/Resignation, I-9 form, Evaluations, All Personnel and Employment Records, including, but not limited to, Documents Relating	6 Yrs. after Termination	No	Public/Private MS 13.43
PER02720	Personnel: Deficiency Reports	Letters of Advice, Reprimands, Letters of Deficiency, Letter of Direction and Correction, Notices of Suspensions.	6 Years after Termination or by Mutual Agreement To Expunge	No	Public/Private MS 13.43
PER02730	License and Certifications	Notice of Voluntary Surrender of Teaching License	Until Superseded	No	Public

### School District General Records Retention Schedule

Section: Personnel

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
PER02740	Employee's Response Letter to Any Document in Personnel File		Same As Document To Which They Are Responding MS122A.40, Subd. 19	No	Private MS 13.43
PER02750	Seniority Lists		Full period the system is in effect and at least one (1) year after termination, 29 C.F.R. 1627.3(b)(2)	No	Public
PER02800	Recruitment Records	Relating to Posting, Recruitment, Selection, and Appointment to Each Position, Advertising	2 Years	No	Public/Private MS 13.43
PER03000	Unemployment Claims/Compensation	Claims for Unemployment	2 Years after Claim Resolution	No	Public/Private MS 13.43
PER03100	Worker's Compensation - Claims	Injury Reports and Correspondence Dealing With injuries.	20 Years	No	Private MS 13.43 MS 176.231
PER03200	Worker's Compensation	Claims Summary, Summary information From Carrier	6 Years after Termination	No	Public/Private MS 13.43 MS 176.231

### School District General Records Retention Schedule

Section: Special Education

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
SPC00100	Special Education Records		The permanent record of the student's name, address, phone number, grades, attendance, and grade level completed may be maintained without time limitation 34 C.F.R. 300.573(b)	No	Private MS 13.32

### School District General Records Retention Schedule

Section: Students

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
STD00200	Accident Reports - Student		Permanent	No	Private MS 13.32
STD00300	Achievement and Standardized Tests Results	Testing As Determined by District	Permanent	No	Private MS 13.32
STD00400	Emergency Care Information		Until Superseded or 3 Years after Graduation/Leave District	No	Private MS 13.32
STD00500	Attendance and Membership Data	Summary of Yearly Attendance by Student As Recorded in Cumulative File	Permanent	No	Private MS 13.32
STD00510	Attendance and Membership Data	MARRS Data - Detailed	3 Years	No	Private MS 13.32
STD00600	Health and Immunization information		At least five (5) years after the student attains the age of majority (18), so until the age of (23) MS 123.70, Subd. 7	No	Private MS 13.32
STD00610	School Nurse Notes	Anecdotal Records	6 Years after Graduation/Leave District	No	Private MS 13.32

### School District General Records Retention Schedule

Section: Students

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
STD00610	Health Room Log	Daily Record of Student Reporting to Health Room (Excluding Anecdotal Records)	6 Years after Graduation/Leave District	No	Private MS 13.32
STD00700	Cumulative File	Including Record of Access, Log In/Out Record for Review or Transfer of Student Records	Permanent	No	Private MS 13.32
STD00800	Demographic Information	District Census	Permanent	No	Public/Private MS 13.32
STD00810	Demographic Information	Student Directory information	1 Year	No	Public
STD00820	Demographic Information	Student Family information, including Dissolution or Custody Orders, etc.	Until Leave District or Superseded by Subsequent order, whichever sooner	No	Public/Private MS 13.32
STD00900	LEP Reports	Home Language Reports (LEP)	3 Years	No	Public/Private MS 13.32
STD01000	Extra and Co-curricular Participation Records	Team Results, Participation, Contracts, (If included in Cumulative File - Permanent Retention)	1 Year	No	Private MS 13.32
STD01100	Homeschool Records		Permanent	No	Private MS 13.32
STD01200	Preschool Screening		Permanent	No	Private MS 13.32

### School District General Records Retention Schedule

Section: Students

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
STD01300	Nonresident Pupil Attendance Applications/Agreements		3 Years after Graduation	No	Private MS 13.32
STD01410	School Performance Data	Yearly Report Cards	1 Year after Transfer of Permanent Cumulative File	No	Private MS 13.32
STD01420	School Performance Data	Transcripts	Permanent	No	Private MS 13.32
STD01500	Auxiliary Organization Records	Clubs, interest Groups, Student Councils, Athletic Associations	Retain permanently; has historical value	Yes	Public
STD01510	Auxiliary Organization Records	Graduation Programs	Retain permanently; has historical value	Yes	Public
STD01520	Auxiliary Organization Records	Activity Funds - Treasurer's Records, Bylaws, Membership Records, Meeting Minutes	Retain permanently; has historical value	Yes	Public
STD01530	Driver Education Files		1 Year	No	Public

### School District General Records Retention Schedule

Section: Transportation

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
TRN00100	Claims for Transportation Aid		3 Years	No	Public
TRN00200	Contractor Correspondence/Reporting		3 Years after Completing Contract	No	Public
TRN00300	Contracts With Independent Contractors		3 Years after Completing Contract	No	Public
TRN00400	Equipment Inventories	See Buildings			
TRN00500	Equipment Maintenance Records		Life of Equipment	No	Public
TRN00600	Minnesota DCF & L Reports	Annual Reports and Student Ridership Categories	3 Years	No	Public
TRN00700	Pupils Transported for Aid Entitlement	Lists Containing Names of Students	3 Years, MS+D19 127A.41	No	Private MS 13.32
TRN00800	Transportation Mileage Records		3 Years	No	Public
TRN00900	Transportation Reimbursements		6 Years	No	Public

**Agenda IV.A.6.  
November 7, 2024**

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

**From:** Amy Piotrowski, director of student support services

**Date:** November 7, 2024

**Re:** Approve, on First and Final Reading, Non-Substantive Changes to Policy 615:  
*Testing Accommodations, Modifications and Exemptions for IEPs, Section 504 Plans  
and LEP Students*

**Recommendation:** That the Board of Education approve, on a first and final reading, non-substantive changes to Policy 615: *Testing Accommodations, Modifications and Exemptions for IEPs, Section 504 Plans and LEP Students*

This policy was reviewed at the Policy Review Committee Meeting on October 22, 2024.

**Summary of Changes:**

- Part of the 2024 legislative updates recommended by MSBA
- Updates references

Adopted: 9/14/2017

Burnsville-Eagan-Savage School District Policy 615

Reviewed: 8/25/2022

Revised: 9/8/2022 MSBA 6/2024

Rescinds :

## **615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND EL STUDENTS**

### **I. PURPOSE**

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section§ 504 accommodation plan (504 plan), or English Language (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Minnesota Test of Academic Skills (MTAS)**

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
  - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
    - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
    - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
    - (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a

significant impact on ~~his or her~~their ability to function in multiple environments, including home, school, and community;

- (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
  - (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.
- b. MTAS participation decisions must not be made on the following factors:
- (1) Student's disability category;
  - (2) Placement;
  - (3) Participation in a separate, specialized curriculum;
  - (4) An expectation that the student will receive a low score on the MCA;
  - (5) Language, social, cultural, or economic differences;
  - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

- 1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
- 2. Eligibility Requirements
  - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
  - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.
  - c. For students in grades that the MTAS is not administered:

- (1) the student must have cognitive functioning significantly below age level;
  - (2) the student's disability must have a significant impact on ~~his or her~~ their ability to function in multiple environments, including home, school, and community; and
  - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
- d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
  - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
    - a. Student's disability category;
    - b. Participation in a separate, specialized curriculum;
    - c. Current level of English language proficiency;
    - d. The expectation that the student will receive a low score on the ACCESS for ELs;
    - e. Language, social, cultural, or economic differences;
    - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

### III. DEFINITION OF TERMS

See the current "Procedures Manual for the Minnesota Assessments" which is produced by the Minnesota Department of Education and available through [minnesota.pearsonaccessnext.com/policies-and-procedures](http://minnesota.pearsonaccessnext.com/policies-and-procedures).

#### IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR BASIC SKILLS AND GRAD TESTING

See Chapter 5 of the current “Procedures Manual for the Minnesota Assessments” and 2020-21—Guidelines for Administration of Accommodations and Linguistic Supports [http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm\\_2020-21.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm_2020-21.pdf)

#### V. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

**Legal References:** Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness—the World’s Best Workforce)  
 Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
 Minn. Stat. § 125A.08 (Individualized Education Programs)  
 Minn. Rules Parts 3501.06~~6040-3501.0655~~ (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 3501.0900-3501.09~~6055~~ (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)  
 Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS),  
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>  
 Alternate ACCESS for ELLs Participation Guidelines,  
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

**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 616 (School District System Accountability)

**Agenda IV.A.7.  
November 7, 2024**

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

**From:** Amy Piotrowski, director of student support services

**Date:** November 7, 2024

**Re:** Approve, on First and Final Reading, No Changes to Policy 415: *Mandated Reporting of Maltreatment of Vulnerable Adults*

**Recommendation:** That the Board of Education approve, on a first and final reading, no changes to Policy 415: *Mandated Reporting of Maltreatment of Vulnerable Adults*

This policy was reviewed at the Policy Review Committee Meeting on October 22, 2024.

**Summary of Changes:**

- Part of the annual review rotation

Adopted: 7/2001  
 Reviewed: ~~9/14/2023~~ 10/22/24  
 Revised: ~~11/17/2022~~ 11/07/24  
 Rescinds: GBHAB

*Burnsville-Eagan-Savage School District Policy 415*

## **415 MANDATED REPORTING OF MALTREATMENT OF VULNERABLE ADULTS**

### **I. PURPOSE**

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected maltreatment of vulnerable adults.

### **II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to comply fully with Minnesota Statutes section 626.557 requiring school personnel to report suspected maltreatment of vulnerable adults.
- B. A violation of this policy occurs when any school personnel fails to report suspected maltreatment of vulnerable adults when the school personnel has reason to believe that a vulnerable adult is being or has been maltreated, or has knowledge that a vulnerable adult has sustained a physical injury which is not reasonably explained.

### **III. DEFINITIONS**

- A. "Abuse" means:

1. An act against a vulnerable adult that constitutes a violation of, an attempt to violate, or aiding and abetting a violation of: (1) assault in the first through fifth degrees as defined in Minnesota Statutes sections 609.221 to 609.224; (2) the use of drugs to injure or facilitate crime as defined in Minnesota Statutes section 609.235; (3) the solicitation, inducement, and promotion of prostitution as defined in Minnesota Statutes section 609.322; and (4) criminal sexual conduct in the first through fifth degrees as defined in Minnesota Statutes sections 609.342 to 609.3451. A violation includes any action that meets the elements of the crime, regardless of whether there is a criminal proceeding or conviction.

2. Conduct which is not an accident or therapeutic conduct as defined in Minnesota Statutes section 626.5572 which produces or could reasonably be expected to produce physical pain or injury or emotional distress including, but not limited to, the following: (1) hitting, slapping, kicking, pinching, biting, or corporal punishment of a vulnerable adult; (2) use of repeated or malicious oral, written, or gestured language toward a vulnerable adult or the treatment of a vulnerable adult which would be considered by a reasonable person to be disparaging, derogatory, humiliating, harassing, or threatening; (3) use of any aversive or deprivation

procedure, unreasonable confinement, or involuntary seclusion, including the forced separation of the vulnerable adult from other persons against the will of the vulnerable adult or the legal representative of the vulnerable adult; and (4) use of any aversive or deprivation procedures for persons with developmental disabilities or related conditions not authorized under Minnesota Statutes section 245.825.

3. Any sexual contact or penetration as defined in Minn. Stat. § 609.341 between a facility staff person or a person providing services in the facility and a resident, patient, or client of that facility.

4. The act of forcing, compelling, coercing, or enticing a vulnerable adult against the vulnerable adult's will to perform services for the advantage of another.

Abuse does not include actions specifically excluded by Minnesota Statutes section 626.5572, Subd. 2.

- B. "Caregiver" means an individual or facility who has responsibility for the care of a vulnerable adult as a result of a family relationship, or who has assumed responsibility for all or a portion of the care of a vulnerable adult voluntarily, by contract, or by agreement.
- C. "Common entry point" means the entity responsible for receiving reports of alleged or suspected maltreatment of a vulnerable adult and designated by the Commissioner of the Minnesota Department of Human Services as the MN Adult Abuse Reporting Center (MAARC).
- D. "Financial Exploitation" means a breach of a fiduciary duty by an actor's unauthorized expenditure of funds entrusted to the actor for the benefit of the vulnerable adult or by an actor's failure to provide food, clothing, shelter, health care, therapeutic conduct or supervision, the failure of which results or is likely to result in detriment to the vulnerable adult. Financial exploitation also includes: the willful use, withholding or disposal of funds or property of a vulnerable adult; the obtaining of services for wrongful profit or advantage which results in detriment to the vulnerable adult; the acquisition of a vulnerable adult's funds or property through undue influence, harassment, duress, deception or fraud; and the use of force, coercion, or enticement to cause a vulnerable adult to perform services against the vulnerable adult's will for the profit or advantage of another.
- E. "Immediately" means as soon as possible, but no longer than 24 hours from the time initial knowledge that the incident occurred has been received.
- F. "Mandated Reporters" means a professional or professional's delegate while engaged in education.
- G. "Maltreatment" means the neglect, abuse, or financial exploitation of a vulnerable adult.
- H. "Neglect" means the failure or omission by a caregiver to supply a vulnerable adult

with care or services, including but not limited to, food, clothing, shelter, health care, or supervision which is: (1) reasonable and necessary to obtain or maintain the vulnerable adult's physical or mental health or safety, considering the physical and mental capacity or dysfunction of the vulnerable adult; and (2) which is not the result of an accident or therapeutic conduct.

- I. Neglect also includes the absence or likelihood of absence of care or services, including but not limited to, food, clothing, shelter, health care, or supervision necessary to maintain the physical and mental health of the vulnerable adult which a reasonable person would deem essential to obtain or maintain the vulnerable adult's health, safety, or comfort considering the physical or mental capacity or dysfunction of the vulnerable adult. Neglect does not include actions specifically excluded by Minnesota Statutes section 626.5572, Subd. 17.
- J. "School personnel" means professional employees or their delegates of the school district engaged in providing health, educational, social, psychological, law enforcement, or other caretaking services of vulnerable adults.
- K. "Vulnerable adult" means any person 18 years of age or older who: (1) is a resident or inpatient of a facility; (2) receives services required to be licensed under Minnesota Statutes chapter 245A, except as excluded under Minnesota Statutes section 626.5572, Subd. 21(a)(2); (3) receives services from a licensed home care provider or person or organization that offers, provides, or arranges for personal care assistance services under the medical assistance program; or (4) regardless of residence or whether any type of service received, possesses a physical or mental infirmity or other physical, mental, or emotional dysfunction that impairs the individual's ability to provide adequately for the individual's own care without assistance or supervision and, because of the dysfunction or infirmity and need for care or services, has an impaired ability to protect the individual's self from maltreatment.

#### **IV. REPORTING PROCEDURES**

- A. A mandated reporter as defined herein shall immediately report the suspected maltreatment to the common entry point responsible for receiving reports.
- B. Whenever a mandated reporter, as defined herein, knows or has reason to believe that an individual made an error in the provision of therapeutic conduct to a vulnerable adult which results in injury or harm, which reasonably requires the care of a physician, such information shall be reported immediately to the designated county agency. The mandated reporter also may report a belief that the error did not constitute neglect and why the error does not constitute neglect.
- C. The reporter shall, to the extent possible, identify the vulnerable adult, the caregiver, the nature and extent of the suspected maltreatment, any evidence of previous maltreatment, the name and address of the reporter, the time, date, and location of the incident, and any other information that the reporter believes might be helpful in investigating the suspected abuse or neglect. A mandated reporter

may disclose *not public data*, as defined under Minnesota Statutes section 13.02, to the extent necessary to comply with the above reporting requirements.

- D. A person mandated to report suspected maltreatment of a vulnerable adult who negligently or intentionally fails to report is liable for damages caused by the failure. A negligent or intentional failure to report may result in discipline. A mandatory reporter who intentionally fails to make a report, who knowingly provides false or misleading information in reporting, or who intentionally fails to provide all the material circumstances surrounding the reported incident may be guilty of a misdemeanor.
- E. Retaliation against a person who makes a good faith report under Minnesota law and this policy, or against vulnerable adult who is named in a report is prohibited.
- F. Any person who intentionally makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury. The intentional making of a false report may result in discipline.

## V. INVESTIGATION

The responsibility for investigating reports of suspected maltreatment of a vulnerable adult rests with the entity designated by the county for receiving reports.

## VI. DISSEMINATION OF POLICY AND TRAINING

- A. The school district will develop a method of discussing this policy with employees as appropriate.
- B. This policy should be reviewed at least annually for compliance with state law.

**Legal References:** Minn. Stat. § 13.02 (Government Data Practices; Definitions)  
 Minn. Stat. Ch. 245A (Human Services Licensing)  
 Minn. Stat. § 245.825 (Aversive and Deprivation Procedures; Licensed Facilities and Services)  
 Minn. Stat. §§ 609.221-609.224 (Assault)  
 Minn. Stat. § 609.232 (Crimes Against Vulnerable Adults; Definitions t)  
 Minn. Stat. § 609.235 (Use of Drugs to Injure or Facilitate Crime)  
 Minn. Stat. § 609.322 (Solicitation, Inducement, and Promotion of Prostitution; Sex Trafficking)  
 Minn. Stat. § 609.341 (Definitions)  
 Minn. Stat. §§ 609.342-609.3451 (Criminal Sexual Conduct)  
 Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)  
 Minn. Stat. § 626.5572 (Definitions)  
*In re Kleven*, 736 N.W.2d 707 (Minn. App. 2007)

- Cross References:*** Burnsville-Eagan-Savage School District Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
- Burnsville-Eagan-Savage School District Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)
- Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
- Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
- Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
- Burnsville-Eagan-Savage School District Policy 423 (Employee-Student Relationships)
- Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

**Agenda IV.B.1.  
November 7, 2024**

**To:** Board of Education  
Dr. Theresa Battle, superintendent

**From:** Dr. Chris Bellmont, assistant superintendent, Keith French, BHS Band Director

**Date:** November 7, 2024

**Re:** Application for Preliminary Approval of an Extended Field Trip for Burnsville High School Music Travel Club

**Recommendation:** Approve an application for preliminary approval of an extended field trip for Burnsville High School Music Travel Club to travel to Malta from February 14-22, 2026.

**Date of trip:** February 14-22, 2026

**Destination:** Malta

**Name of Sponsoring Staff:**

Keith French, Scott Kosloski, Emily Naajar-Fields, and Nick Armstrong

**Estimated cost per student:** \$3,500

**Estimated number of students and chaperones:**

- 5-8 chaperones and 50-75 students
- A Gateway Music Representative is with the group the entire time

**Educational objective:**

- The objective of this trip is to enhance musicality through performance
- Students will also enhance their awareness of other cultures
- Performances include day and nighttime concerts at concert venues and side by side performances with local schools.

**Proposed Program:** A travel performance tour to Malta which will include members of our band, orchestra and choir

**Agenda:**

Day one: Travel Day  
Day two: Arrive in Gudja, Malta  
Day three: Tour Marsaxlokk and Blue Grotto  
Day four: Tour Gozo and take a Jeep safari

- Day five: School Exchange Concert and Three Cities walking tour
- Day six: Tour Mdina, School Exchange Concert, St. Paul Catacombs, Mosta Dome and Impromptu Performance at the Mosta Dome <sup>95</sup>
- Day seven: Tour Valletta, Saluting Battery and Upper Barrakka Gardens, Public Performance and farewell dinner
- Day eight: Start travel home
- Day nine: Return home early in the morning

**Fundraising Opportunities:**

- Wagner's poinsettia sale/Wagner's spring flower sale
- Droolin' Moose
- Cub bagging
- Silent Auction
- Mall of America cleaning shifts
- Pampered Chef
- Chaska Coffee
- Bake Sale
- Von Hanson's events
- Achieving Dreams

**Fundraising Notes:**

- Students can and have paid for their trips with fundraising money
- Partial scholarships are available



## Burnsville High School Performance Tour of Malta February 14 – 22, 2026

The following itinerary provides an overview of your tour events and timings.

**\*\*It is important to understand that times and activities are subject to change before or during the tour.\*\***

### Working Itinerary

September 24, 2024

#### Saturday, February 14, 2026

- Breakfast** Breakfast is on your own.
- Departure** Depart from Minneapolis today for your performance tour of Malta. Please arrive three hours prior to departure. A Gateway representative will meet you at the airport. Signed passports are required of all passengers, valid for at least six months after your scheduled date of return.
- Lunch** Lunch is on your own.
- Dinner** Dinner is included on your transatlantic flight.

#### Sunday, February 15, 2026

- Breakfast** Breakfast is included on your transatlantic flight.
- Lunch** Lunch is on your own.
- Arrival** Arrive in Gudja, Malta and claim your luggage. Meet your Gateway Tour Manager and your English-speaking European guide, who will be with you for your entire tour to handle travel and performance arrangements.
- Malta** If you've ever wondered what that dot on the map between Sicily and Africa is, you've likely been looking at the tiny island nation of Malta. While unknown to many, Malta has been one of the most popular vacation destinations for Europeans for centuries. Visitors have been enjoying the 3,000 hours of sunshine per year for nearly 8,000 years. With a landscape dotted with prehistoric ruins and UNESCO World Heritage sites, you can be sure that you'll leave Malta with new experiences, greater understanding, and a healthy dose of vitamin D!
- Meals** Dinner is included at your hotel.

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### Monday, February 16, 2026

- Breakfast** Breakfast is included at your hotel.
- Marsaxlokk** Marsaxlokk is a picturesque fishing village in Malta renowned for its colorful traditional luzzu boats and vibrant Sunday market. With its charming waterfront, fresh seafood restaurants, and serene harbor, it captures the essence of Maltese coastal life.
- Lunch** Lunch is own your own.
- Blue Grotto** If you've seen the 2004 movie *Troy*, featuring Brad Pitt, you may recognize the sea caverns of the Blue Grotto. The location of the cave combined with the sunlight creates mirrors of the brilliant phosphorescent colors of the underwater flora. The group will have the opportunity to take a boat trip around the caves (subject to weather conditions).
- Dinner** Dinner is included this evening.

### Tuesday, February 17, 2026

- Breakfast** Breakfast is included at your hotel.
- Gozo** Board a ferry and travel to the scenic hills of Gozo, a small island of the Maltese archipelago in the Mediterranean Sea. It is the second largest island in the archipelago after Malta itself. Rich in historical locations, you'll see one the world's oldest religious structures, the Megalithic Temples of Malta.
- Jeep Safari** This ever popular Jeep Safari has been planned to show you the most beautiful parts of the islands, rarely visited by tourists. Take part in an action-packed day as your professional Safari leader guides you to places even the local people do not know exist.
- Lunch** A group lunch of local specialties will be provided after the Safari excursion.
- Transfer** Board the ferry and return to Malta.
- Dinner** Dinner is on your own this evening.

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**Wednesday, February 18, 2026**

**Breakfast** Breakfast is included at your hotel.

**♪ School Exchange  
Concert**

Participate in a school exchange concert.

*School exchange concerts are held in rehearsal rooms or auditoriums at local schools. Audiences are comprised of students at the local school, ranging from members of one ensemble to larger segments of the student body.*

**Lunch** Lunch is on your own.

**Three Cities  
Walking Tour**

Walk off the jetlag with a tour of the Three Cities of Malta. Local guides will show you Vittoriosa, Senglea, and Cospicua, collectively known as the Three Cities. They are steeped in history and surrounded by the stunning Grand Harbour. Vittoriosa boasts a rich maritime heritage and impressive fortifications, Senglea offers serene waterfront views, and Cospicua is known for its lively community and beautiful churches.

**Pool Time** Enjoy time at the indoor pool of your hotel.

**Dinner** Dinner is included at your hotel.

## Thursday, February 19, 2026

<b>Breakfast</b>	Breakfast is included at your hotel.
<b>Mdina</b>	Commanding a magnificent view of the island, Mdina is the old capital of Malta. The walled town is known as the “Silent City” due to its narrow and quiet streets.
<b>Mdina Walking Tour</b>	Join guides as they walk you through the city, where impressive palaces line the narrow streets. Only city residents are allowed to bring cars within the gates, which many describe as a calming effect. Mdina is definitely a pedestrian’s paradise.
<b>♪ School Exchange Concert</b>	Participate in a school exchange concert.
<b>Lunch</b>	Lunch is on your own.
<b>Rabat</b>	Rabat is home to stunning archaeological sites, including the impressive St. Paul’s Catacombs and the ancient Roman Villa. Its charming streets are lined with beautiful churches and local shops, making it a delightful destination for history enthusiasts and casual visitors alike.
<b>St. Paul Catacombs</b>	The St. Paul’s Catacombs are an extensive network of underground burial sites dating back to the early Christian period, offering a glimpse into Malta’s ancient history. Visitors can explore intricate tombs and decorative niches, which reflect the rich cultural heritage and early Christian practices of the region.
<b>Mosta Dome</b>	The Mosta Dome, officially known as the Rotunda of Mosta, is renowned for its magnificent dome, one of the largest in Europe, which boasts an impressive diameter of over 100 feet. This iconic church, famous for its remarkable architecture and historical significance, is also known for surviving a World War II bombing that failed to detonate, making it a symbol of faith and resilience for the Maltese people.
<b>♪ Impromptu Performance</b>	An impromptu performance for the choir may be possible at the Mosta Dome. <i>Impromptu performances occur spontaneously in aesthetically inspiring spaces such as cathedrals, historic landmarks, monuments and memorial sites. Gateway does not obtain advance authorization and does not secure a performance time. Audiences are ambient, comprised of people visiting the site.</i>
<b>Dinner</b>	Dinner is included at your hotel.

### Friday, February 20, 2026

- Breakfast** Breakfast is included at your hotel.
- Valletta** Think of Valletta, Malta's capital, as an open-air museum. The city is a beautiful exhibit of Baroque architecture, dotted with quaint cafes and tourists. On your own you may want to taste a Pastizzi, a traditional savory pastry, and drink a Kinnie, a native Maltese soft drink.
- Valletta Walking City Tour** Your day will start with a walking tour through the streets of Valletta. A licensed guide will introduce you to the treasures of these artistic streets and tell you all about the sunniest city in the world.
- Lunch** Lunch is on your own.
- Saluting Battery and Upper Barrakka Gardens** Located high along Valletta's eastern historic ramparts, take in spectacular views of the Grand Harbor and surrounding towns. It is also perhaps the oldest saluting battery still in operation anywhere in the world.
- 🎵 Public Performance** Perform for the public at the Saluting Battery (weather permitting).  
*Public performances occur in spaces or locations that attract the general public. Indoor venues may include museums, aquariums and shopping centers. Outdoor venues may include bandstands, park gazebos, courtyards, monuments, town squares and theme parks. Gateway obtains advance authorization and secures a performance time. Typical lengths range from 30-60 minutes. Audiences are ambient, comprised of people visiting the site.*
- Farewell Dinner** Gather this evening for a farewell dinner as your tour draws to a close.

### Saturday, February 21, 2026

- Breakfast** Breakfast is included at your hotel.
- Departure** Transfer to the airport for your return journey.
- Lunch** Lunch is on your own.
- Dinner** Dinner is included on your transatlantic flight.
- Transfer** Board your motorcoaches in Chicago for the drive back to Burnsville. Comfort stops will be made along the way.

### Sunday, February 22, 2026

- Arrival** Arrive at Burnsville High School early this morning. Welcome home!





**Burnsville High School**  
**Keith French, Nick Armstrong**  
**Emily Najjar-Field, Scott Kosloski, Directors**  
**Performance Tour of Malta**  
**February 14 – 22, 2026**

**Inclusions**

September 24, 2024

**Transportation**

- Round-trip airfare between Minneapolis and Malta, returning to Chicago
- Air taxes and fuel surcharges
- Transportation via deluxe motorcoach for all transfers and touring in Malta
- Round-trip ferry transfer from Malta to Gozo
- One-way transfer from Chicago O'Hare International Airport to Burnsville High School

**Accommodations & Meals**

- Accommodations in a superior four-star hotel – 6 nights
  - Qawra – (sample hotel: AX ODYCY Hotel)
- Continental breakfasts – 6
- Lunches – 1
- Dinners – 5

**Performances**

- Public performance – 1
- School exchange concerts – 2
- Impromptu performance for the choir (subject to permission on the day) – 1
  - Mosta Dome

**Sightseeing & Activities**

- All sightseeing as shown in itinerary
- City tours with local guides in the Three Cities, Marsaxlokk, Gozo, Mdina, Rabat, and Valletta
- Attractions: Blue Grotto (weather permitting), Gozo Jeep Safari, St. Paul Catacombs, Mosta Dome, Saluting Battery, Upper Barrakka Gardens

### **Additional Inclusions**

- Services of a Gateway Tour Manager throughout tour upon arrival in Malta
- English-speaking European guide throughout tour (one per coach)
- Seven free trips, including airfare, based on single occupancy rate
- Gratuities to European drivers and local guides
- All taxes and gratuities on inclusive services with the exception of your Gateway Tour Manager
- Professional Liability Insurance Coverage carried by Gateway Music Festivals & Tours, Inc.
- Luggage tag for each checked bag
- One personal item, one carry-on and one checked bag per person (size and weight restrictions apply)
- \$5,000.00 baggage credit for additional baggage/instrument charges or overages
- "My Gateway" online passenger registration program
- "My Gateway" individual payment processing (optional)
- Airport send-off assistance
- Kickoff meeting with a Gateway representative
- Pre-departure meeting with a Gateway representative
- Luggage/instrument van for necessary transfers

### **Non-Inclusions**

- Individual Travel Insurance \*\*
- Transportation to and from your local airport
- Porterage of luggage at hotels or airline skycaps
- Airline baggage fees (checked luggage, instruments or overages) beyond the aforementioned credit
- Storage facilities at your hotel
- Instrument or equipment rental
- Meals not listed above
- Beverages at evening meals
- Increases in air taxes and/or fuel surcharges
- Foreign exchange rate adjustment(s)
- Gratuities to the Gateway Tour Manager
- ETIAS fee required for U.S. citizen entry into Europe (€7.00 per passenger; must be paid by individuals online prior to the tour)

## Price – 9 Day Tour

Price based on 75 passengers traveling (68 paying, 7 free based on single occupancy)

Price per person

	Four per room	Three per room	Two per room	One per room
Land Price	\$1,770.00	\$1,794.00	\$1,883.00	\$2,152.00
Airfare	\$1,360.00	\$1,360.00	\$1,360.00	\$1,360.00
Total Tour Price	\$3,130.00	\$3,154.00	\$3,243.00	\$3,512.00

The price is subject to the guidelines in the “Terms and Conditions.” The land prices are based on vendor rates available on 9/24/24 and are subject to increases imposed by vendors. The prices and events in this proposal can only be confirmed upon receipt of a tour application and booking of activities. The price is subject to change according to the number of passengers.

Air rates will not be available until 11 months prior to your departure. This estimated airfare is based on a rate available on 9/24/24, and includes estimated air taxes and fuel surcharges. Air taxes and fuel surcharges are subject to change until tickets are issued, approximately 60 days prior to departure.

The price is based on a foreign exchange rate in effect on 9/24/24.

The price is based on a combination of quad, triple, and double rooms, as dictated by hotel availability. Passengers desiring a single room will pay a single supplement.

Please Note: Your initial invoices will show an estimated distribution of passengers at the triple, double and single room rates, resulting in an estimated total balance. When we receive your final rooming list we will adjust your invoice to reflect your actual distribution and actual final balance. Your final balance must be paid in full 45 days prior to departure.

*\*\* Passengers who wish to insure their individual tour package may purchase through Gateway or a vendor of their choice. Gateway must receive the passenger's premium payment at or before the insurance payment due date, and prior to making their final payment. Gateway strongly recommends a plan with the Cancel for Any Reason benefit. For questions regarding coverage call Trip Mate at 1-800-888-7292 and refer to Plan F455F or F465F (Plan with Cancel for Any Reason). You may also visit their website at [www.tripmate.com/npF455F](http://www.tripmate.com/npF455F) or [www.tripmate.com/npF465F](http://www.tripmate.com/npF465F).*



Here are some of the fund raising opportunities the music department have provided in the past:

Wagner's poinsettia sale/Wagner spring flower sales

Droolin Moose

Cub Bagging

Silent Auction

Mall of America cleaning shifts

Pampered Chef

Chaska Coffee

Bake Sale

Von Hanson's events

Achieving Dreams

Students can and have paid for their trips with fundraising money.

Partial scholarships are available.





**Agenda IV.B.2.  
November 7, 2024**

**To:** Board of Education  
**From:** Dr. Theresa Battle, superintendent  
**Date:** November 7, 2024

**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 November 7, 2024.

\_\_\_\_\_  
Clerk – Board of Education

9/16/2024	Cub Foods	Rahn Elementary	Fresh produce for students	Apples	
10/23/2024	Peace Church	Rahn Elementary	School Supplies	K-5 school supplies for students	
8/15/2024	COSTCO	Sky Oaks Elementary	For the primary students of 191	400 backpacks for the primary grades of 191	
8/15/2024	COSTCO	Sky Oaks Elementary	For students of Sky Oaks Elementary	\$500 Costco Gift card to be used for supplies	
8/15/2024	Kids in Need Foundation (behalf of TOYOTA)	Sky Oaks Elementary	For the students of Sky Oaks Elementary	500 filled backpacks	
8/15/2024	Jerry Martinek, Lion's Club	Sky Oaks Elementary	Supplies for student use	1 skid of school supplies	
8/15/2024	Burnsville Women of Today, Ms. Perkins Monn	Sky Oaks Elementary	Supplies for student use	Several bags of school supplies	
8/15/2024	Ms. Lori Standafer	Sky Oaks Elementary	Supplies for student use	4 boxes of school supplies	
8/15/2024	Digikey (Erik Randall, Sr Software Engineer)	Sky Oaks Elementary	Supplies for student use	Bags of supplies for student use	
9/28/2024	16 former students	Food & Nutrition Services	For Students in need		\$254.30
9/20/2024	Karen McFarlane	Food & Nutrition Services	For students in need		\$0.25

**Total Donations - \$254.55**



**Agenda IV.B.3.  
November 7, 2024**

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

**From:** Dr. Chris Bellmont, assistant superintendent

**Date:** November 7, 2024

**Re:** Minnesota State High School League (MSHSL) Foundation Grant A

**Recommendation:** That the Board of Education approve the ISD 191 application to the Minnesota State High School League (MSHSL) Foundation Grant A to offset student activity fees.

**Notes:**

- The MSHSL Foundation was formed to provide support for Minnesota's High school youth to participate in athletics and fine arts
- The district applies for the MSHSL grants each year, which require school board approval before submitting
- These grants are an excellent way to recognize the value of student participation in extracurricular activities

# FORM A

## RESOLUTION OF GOVERNING BOARD SUPPORTING FORM A APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota’s high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of ISD 191 (Burnsville High School) recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of ISD 191 (Burnsville High School) supports the school’s application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

Click or tap here to enter text.

Date

\_\_\_\_\_

Board Chair/Head of School

Click or tap here to enter text.

Date

\_\_\_\_\_

Board Clerk – Treasurer/ Finance Director

**Agenda IV.B.4.  
November 7, 2024**

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

**From:** Amy Piotrowski, director of student support services

**Date:** November 7, 2024

**Re:** Approve, on a First Reading Basis, Changes to Policies: 516: *Student Medication*, 521: *Student Disability Nondiscrimination*, 535: *Service Animals in School*, and 608: *Instructional Services - Special Education*

**Recommendation:** That the Board of Education approve, on a first reading basis, changes to policies: 516: *Student Medication*, 521: *Student Disability Nondiscrimination*, 535: *Service Animals in School*, and 608: *Instructional Services - Special Education*.

These policies were reviewed at the Policy Review Committee Meeting on October 22, 2024.

**Summary of Changes:**

- 516 – Legislative update: Adds new statutory provisions and rearranges sections for clarity
- 521 – Legislative update: Updates statutory definition of “disability”
- 535 – Legislative update: Adds protections for persons with disabilities
- 608 – Legislative update: Adds “child with disability” provision and “evaluation standards”

Adopted: 1/99  
 Reviewed: PRC 10/22/24  
 Revised: ~~10/27/2022~~  
 Rescinds: JLCD

*Burnsville-Eagan-Savage School District Policy 516*

## 516 STUDENT MEDICATION AND TELEHEALTH

### I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering nonemergency prescription medication to students at school.

### II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication or telehealth during the school day. The school district's licensed school nurse, or designee such as a health clerk, principal, or teacher will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

### III. DRUG AND MEDICATION REQUIREMENTS

#### A. Administration of Drugs and Medicine

A1. The administration of ~~prescription~~ medication or drugs at school requires a completed signed request from the student's parent or guardian. (The administration of prescription and non-prescription medication at school requires authorization from a person licensed to prescribe medications and a completed signed request from the student's parent or guardian.)

2. Drugs and medicine subject to Minnesota Statutes, 121A.22 must be administered, to the extent possible, according to school board procedures that must be developed in consultation with:

a. with a licensed nurse, in a district that employs a licensed nurse under Minnesota Statutes, section 148.171;

b. with a licensed school nurse, in a district that employs a licensed school nurse licensed under Minnesota Rules, part 8710.6100;

c. with a public or private health-related organization, in a district that contracts with a public or private health or health-related organization, according to Minnesota Statutes, 121A.21; or

- d. with the appropriate party, in a district that has an arrangement approved by the Commissioner of the Minnesota Department of Education, according to Minnesota Statutes, 121A.21.

### 3. Exclusions

The provisions on administration of drugs and medicine above do not apply to drugs or medicine that are:

- a. purchased without a prescription;
- b. used by a pupil who is 18 years old or older;
- c. used in connection with services for which a minor may give effective consent;
- d. used in situations in which, in the judgment of the school personnel, including a licensed nurse, who are present or available, the risk to the pupil's life or health is of such a nature that drugs or medicine should be given without delay;
- e. used off the school grounds;
- f. used in connection with athletics or extracurricular activities;
- g. used in connection with activities that occur before or after the regular school day;
- h. provided or administered by a public health agency to prevent or control an illness or a disease outbreak as provided under Minnesota law;
- i. prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:
  - a. the school district has received a written authorization each school year from the pupil's parent permitting the student to self-administer the medication;
  - b. the inhaler is properly labeled for that student; and
  - c. the parent has not requested school personnel to administer the medication to the student.

In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written

verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers.

j. epinephrine auto-injectors, consistent with Minnesota Statutes, section 121A.2205, if the parent and prescribing medical professional annually inform the pupil's school in writing that

a. the pupil may possess the epinephrine or

b. the pupil is unable to possess the epinephrine and requires immediate access to epinephrine auto-injectors that the parent provides properly labeled to the school for the pupil as needed.

k. For the purposes of Minnesota Statutes, 121A.22, special health treatments and health functions, such as catheterization, tracheostomy suctioning, and gastrostomy feedings, do not constitute administration of drugs or medicine.

l. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy.

## B. Prescription Medication

B1. An "Administering Prescription Medications" form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes section 152.22, subdivision 6.

E2. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law, and must be administered in a manner consistent with the instructions on the label.

D3. The school nurse may request to receive further information about the prescription, if needed, prior to administration of the substance.

E4. Prescription medications are not to be carried by the student, but will be

with the school district personnel. Exceptions to this requirement—: prescription asthma medications self-administered with an inhaler (See Paragraph III.A.3(i) above are as noted below in Part I.— and medications administered as noted in a written agreement between the school district and the parent or guardian or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).

~~5.~~ 5. The school must be notified immediately by the parent or guardian or student 18 years old or older in writing of any change in the student's prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.

~~6.~~ 6. The school nurse, or designated person, shall be responsible for the filing of the Medication Authorization form in the health records section of the student file. The school nurse, or designee, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.

~~7.~~ 7. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.

~~H.~~ H.—The school nurse, or designated person, shall be responsible for the filing of the Medication Authorization form in the health records section of the student file. The school nurse, or designee, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.

~~I.~~ I.—Procedures for administration of medicine at school and school activities shall be developed in consultation with a school nurse, a licensed school nurse, or a public or private health organization or other appropriate party (if appropriately contracted by the school district under Minnesota Statutes section 121A.21). The school district administration shall submit these procedures and any additional guidelines and procedures necessary to implement this policy to the school board for approval. Upon approval by the school board, such guidelines and procedures shall be an addendum to this policy.

~~J.~~ J. If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent or legal guardian must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent or legal guardian is required to retrieve the drug or controlled substance when requested by the school.

~~K.~~ K.—Specific Exceptions:

- ~~1. Parents/guardians must make arrangements with the licensed school nurse for special health treatments and health functions such as catheterization, tracheostomy suctioning, and gastrostomy feedings. Such special health treatments do not constitute administration of medicine;~~
- ~~2. Emergency health procedures, including emergency administration of medicine, are not subject to this policy;~~
- ~~3. Drugs or medicine provided or administered by a public health agency to prevent or control an illness or a disease outbreak are not governed by this policy;~~
- ~~4. Drugs or medicines used at school in connection with services for which a minor may give effective consent are not governed by this policy;~~
- ~~5. Drugs or medicines that are prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:
 
  - ~~a. the school district has received a written authorization from the student's medical provider and parent or guardian permitting the student to self-administer the medication;~~
  - ~~b. the inhaler is properly labeled for that student; and~~
  - ~~c. the parent or guardian has not requested school personnel to administer the medication to the student.~~~~

~~The parent or guardian must submit written authorization for the student to self-administer the medication each school year.~~

~~The school nurse must assess the student's knowledge and skills to safely possess and use an asthma inhaler and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers;~~

- ~~6. Medications:
 
  - ~~a. that are used off school grounds;~~
  - ~~b. that are used in connection with athletics or extracurricular activities; or~~
  - ~~c. that are used in connection with activities that occur before or after the regular school day~~
 are not governed by this policy.~~

7C. Nonprescription Medication.

A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent or guardian and medical doctor permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this policy

The school district will not administer medications, including herbal medicines that are not approved by the Food and Drug Administration agency.

8D. Possession and Use of Epinephrine Auto-Injectors

At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent or guardian, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors that enables the student to:

- a1. possess epinephrine auto-injectors; or
- b2. if the parent or guardian and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine auto-injectors in close proximity to the student at all times during the instructional day.

For the purposes of this policy, "instructional day" is defined as eight hours for each student contact day.

The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors when required, consistent with state law. This health plan may be included in a student's Section 504 plan.

Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel, including a licensed nurse, to a

student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with Minnesota Statutes, section 121A.2207 is not the practice of medicine.

Effective July 1, 2024, registered nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol as authorized under Minnesota Statutes, section 148.235, subdivision 8. Notwithstanding any limitation in Minnesota Statutes, sections 148.171 to 148.285, licensed practical nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol that does not reference a specific patient and that specifies the circumstances under which the epinephrine auto-injector is to be administered, when caring for a patient whose condition falls within the protocol.

A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.

~~9E.~~ Sunscreen

~~A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a prescription, physician's note, or other documentation from licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.~~

~~L. "Parent" for students 18 years old or older is the student.~~

~~M~~

~~-Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with this section is not the practice of medicine. A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.~~

~~NE.~~ Procedure regarding unclaimed drugs or medications.

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications

remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this policy, the school district shall make a reasonable attempt to return the unused prescription drug or medication to the student's parent or legal guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion the school district.

2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes, section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.
3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

#### **IV. ACCESS TO SPACE FOR MENTAL HEALTH CARE THROUGH TELEHEALTH**

- A. Beginning October 1, 2024, to the extent space is available, the school district must provide an enrolled secondary school student with access during regular school hours, and to the extent staff is available, before or after the school day on days when students receive instruction at school, to space at the school site that a student may use to receive mental health care through telehealth from a student's licensed mental health provider. A secondary school must develop a plan with procedures to receive requests for access to the space.
- B. The space must provide a student privacy to receive mental health care.
- C. A student may use a school-issued device to receive mental health care through telehealth if such use is consistent with the district or school policy governing acceptable use of the school-issued device.
- D. A school may require a student requesting access to space under this section to submit to the school a signed and dated consent from the student's parent or guardian, or from the student if the student is age 16 or older, authorizing the student's licensed mental health provider to release information from the student's health record that is requested by the school to confirm the student is currently receiving mental health care from the provider. Such a consent is valid for the

school year in which it is submitted.

3.

- Legal References: Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 121A.21 (School Health Services Hiring of Health Personnel)  
Minn. Stat. § 121A.216 (Access to Space for Mental Health Care through Telehealth)  
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)  
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Auto-Injectors; Model Policy)  
Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Auto-Injectors)  
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)  
Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)  
Minn. Stat. § 148.171 (Definitions; Title)  
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)  
Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)  
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)  
Minn. Stat. § 152.01 (Definitions)  
Minn. Stat. § 152.22 (Definitions)  
Minn. Stat. § 152.23 (Limitations)  
Minn. Rule 8710.6100 (School Nurse)  
20 U.S.C. § 1400 et seq. (Individuals with Disabilities Education)  
29 U.S.C. § 794 et seq. (Rehabilitation Act of 1973, § 504)
- Cross References: Burnsville-Eagan-Savage School District Policy 418 (Drug-Free Workplace/Drug-Free School)

Adopted: 1996  
 Reviewed: PRC 10/22/24  
 Revised: ~~9/8/2022~~  
 Rescinds: ACC and JBC

*Burnsville-Eagan-Savage School District Policy 521*

## **521 STUDENT DISABILITY NONDISCRIMINATION**

### **I. PURPOSE**

The purpose of this policy is to protect students with a disability from discrimination on the basis of disability and to identify and evaluate individuals who, within the intent of Section 504 of the Rehabilitation Act of 1973 (Section 504), need services, accommodations, or programs in order that such individuals may receive a free appropriate public education.

### **II. GENERAL STATEMENT OF POLICY**

- A. Burnsville-Eagan-Savage School District provides equal educational opportunity to all qualified individuals. Students with a disability who meet the criteria of Paragraph C. below are protected from discrimination on the basis of a disability.
- B. The Board of Education is committed to identifying and evaluating qualified individuals who, within the intent of Section 504, may need services, accommodations, or programs in order that such individuals may receive a free appropriate public education.
- C. For this policy, a student who is protected under Section 504 is one who:
  - 1. has a physical or mental impairment that substantially limits one or more major life activity, including learning; or
  - 2. has a record of such an impairment; ~~or~~
  - 3. is regarded as having such an impairment, ~~and or~~
  - 4. who is of the age for which non-disabled persons are provided educational services; or
  - 5. who is of an age of which it is mandatory under state law to provide such services to individuals with disabilities; or
  - 6. who is required to receive a free appropriate public education under the Individuals with Disabilities Education Improvement Act.
  - 7. has an impairment that is episodic or in remission and would materially limit a major life activity when active.

- D. Learners may be protected from disability discrimination and be eligible for services, accommodations, or programs under the provisions of Section 504 even though they are not eligible for special education pursuant to the Individuals with Disabilities Education Improvement Act.

### III. COORDINATOR

Persons who have questions or comments should contact Amy Piotrowski, Director of Student Support Services, 200 West Burnsville Parkway, Burnsville, MN 55337, 952-707-6261, [apiotrowski@isd191.org](mailto:apiotrowski@isd191.org). This person is the school district's Section 504 coordinator. Persons who wish to make a complaint regarding a disability discrimination matter may contact the Director of Student Support Services.

#### *Legal References:*

[Minn. Stat. § 363A.03, Subd. 12 \(Definitions\)](#)

42 U.S.C. Ch. 126 (Equal Opportunity for Individuals with Disabilities)

34 C.F.R. Part 104 (Section 504 Implementing Regulations)

20 U.S.C. § 1400 et seq. (Individuals with Disabilities Education Improvement Act of 2004)

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

Adopted: 4/28/2022

Burnsville-Eagan-Savage School District Policy 535

Reviewed: ~~4/14/2022~~ PRC 10/22/24

Revised: ~~MSB 6/2024~~

Rescinded:

## 535 SERVICE ANIMALS IN SCHOOLS

### I. PURPOSE

The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

### II. GENERAL STATEMENT OF POLICY

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this policy.

### III. DEFINITIONS

#### A. Service Animal

A “service animal” is a dog (regardless of breed or size) that is individually trained to perform “work or tasks” for the benefit of an individual with a disability, including an individual with a physical, sensory, psychiatric, intellectual, or mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals. Service animals are working animals that perform valuable functions; they are not pets. The work or tasks performed by the service animal must be directly related to the individual’s disability. An animal accompanying an individual for the sole purpose of providing emotional support, therapy, comfort, or companionship is not a service animal.

#### B. Handler

A “handler” is an individual with a disability who uses a service animal. In the case of an individual who is unable to care for and supervise the service animal for reasons such as age or disability, “handler” means the person who cares for and supervises the animal on that individual’s behalf. School district personnel are not responsible for the care, supervision, or handling responsibilities of a service animal.

#### C. Work or Tasks

1. “Work or tasks” are those functions performed by a service animal. The work or tasks must be directly related to the handler's disability.
2. Examples of “work or tasks” include, but are not limited to,

- a. Assisting individuals who are blind or have low vision with navigation and other tasks,
  - b. Alerting individuals who are deaf or hard of hearing to the presence of people or sounds,
  - c. Providing non-violent protection or rescue work,
  - d. Pulling a wheelchair,
  - e. Assisting an individual during a seizure,
  - f. Alerting individuals to the presence of allergens,
  - g. Retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and
  - h. Helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.
3. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship are not "work or tasks" for the purposes of this policy.

D. Trainer

A "trainer" is a person who is training a service animal and is affiliated with a recognized training program for service animals.

**IV. ACCESS TO PROGRAMS AND ACTIVITIES; PERMITTED INQUIRIES**

- A. In general, handlers (i.e., individuals with disabilities or trainers) are permitted to be accompanied by their service animals in all areas of school district properties where members of the public, students, and employees are allowed to go. A handler has the right to be accompanied by a service animal whenever and to the same extent that the handler has the right: (a) to be present on school district property or in school district facilities; (b) to attend or participate in a school-sponsored event, activity, or program; or (c) to be transported in a vehicle that is operated by or on behalf of the school district.
- B. It is an unfair discriminatory practice to prohibit a person with a disability from taking a service animal into the public place or conveyance to aid persons with disabilities, and if the service animal is properly harnessed or leashed so that the person with a disability may maintain control of the service animal.
- C. The school district shall not require a person with a disability to make an extra payment or pay an additional charge when taking a service animal into any school

[district building.](#)

- BD.** When an individual with a disability brings a service animal to a school district property, school district employees shall not ask about the nature or extent of a person's disability, but may make the following two inquiries to determine whether the animal qualifies as a service animal:
1. Is the service animal required because of a disability; and
  2. What work or tasks is the service animal trained to perform.
- CE.** School district employees shall not make these inquiries of an individual with a disability bringing a service animal to school district property when it is readily apparent that an animal is trained to do work or perform tasks for an individual with a disability. However, school district employees may inquire whether the individual with a disability has completed and submitted the request form described in Part VI., below.
- DE.** An individual with a disability may not be required to provide documentation such as proof that the animal has been certified, trained, or licensed as a service animal.

## **V. REQUIREMENTS FOR ALL SERVICE ANIMALS**

- A. The service animal must be required for the individual with a disability.
- B. The service animal must be individually trained to do work or tasks for the benefit of the individual with a disability.
- C. A service animal must have a harness, leash, or other tether, unless either the handler is unable, because of a disability, to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case, the service animal must be otherwise under the handler's control (e.g., voice control, signals, or other effective means).
- D. The service animal must be housebroken.
- E. The service animal must be under the control of its handler at all times. The handler is responsible for the care and supervision of a service animal, including walking the service animal, feeding the service animal, grooming the service animal, providing veterinary care to the service animal, and responding to the service animal's need to relieve itself, including the proper disposal of the service animal's waste.
- F. The school district is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.

- G. In the case of a student who is unable to care for and/or supervise their service animal, the student's parent/guardian is responsible for arranging for such care and supervision. In the case of an employee or other individual who is unable to care for and/or supervise their service animal, the employee or other individual's authorized representative is responsible for arranging for a service animal's care and supervision.
- H. The service animal must be properly licensed and vaccinated in accordance with applicable state laws and local ordinances.

## **VI. REQUESTING THE USE OF A SERVICE ANIMAL AT SCHOOL**

- A. Students with a disability seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the program administrator building principal of the school the student attends. The program administrator or principal will notify the superintendent or the administrator designated with responsibility to address such requests. School district employees seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the superintendent or the administrator designated with responsibility to address such requests.
- B. Students or employees seeking to bring a service animal onto district premises are requested to identify whether the need for the service animal is required because of a disability and to describe the work or tasks that the service animal is trained to perform.
- C. The owner of the service animal shall provide written evidence that the service animal has received all vaccinations required by state law or local ordinance.

## **VII. REMOVAL OR EXCLUSION OF A SERVICE ANIMAL**

- A. A school official may require a handler to remove a service animal from school district property, a school building, or a school-sponsored program or activity, if:
  1. Any of the requirements described in Part V., above, are not met.
  2. The service animal is out of control and/or the handler does not effectively control the animal's behavior;
  3. The presence of the service animal would fundamentally alter the nature of a service, program or activity; or
  4. The service animal behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a significant health or safety risk to others that cannot be eliminated by reasonable accommodations.
- B. If the service animal is properly excluded, the school district shall give the

individual with a disability the opportunity to participate in the service, program, or activity without the service animal, unless such individual has violated a law or school rule or regulation that would warrant the removal of the individual.

### **VIII. ALLERGIES; FEAR OF ANIMALS**

If a student or employee notifies the school district that ~~he or she is~~ they are allergic to a service animal, the school district will balance the rights of the individuals involved. In general, allergies that are not life threatening are not a valid reason for prohibiting the presence of a service animal. Fear of animals is generally not a valid reason for prohibiting the presence of a service animal.

### **IX. NON-SERVICE ANIMALS FOR STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS (IEPS) OR SECTION 504 PLANS**

If a special education student or a student with a Section 504 plan seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the student's IEP team or Section 504 team, as appropriate, to determine whether the animal is necessary for the student to receive a free appropriate public education (FAPE) or, in the case of a student on a 504, to reasonably accommodate the student's access to the school district's programs and activities.

### **X. NON-SERVICE ANIMAL AS AN ACCOMMODATION FOR EMPLOYEES**

If an employee seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the superintendent or the administrator designated to handle such requests. A school district employee who is a qualified individual with a disability will be allowed to bring such animal onto school property when it is determined that such use is required to enable the employee to perform the essential functions of their position or to enjoy the benefits of employment in a manner comparable to those similarly situated non-disabled employees.

### **XI. LIABILITY**

- A. The owner of the service animal is responsible for any harm or injury to an individual and for any property damage caused by the service animal while on school district property.
- B. An individual who, directly or indirectly through statements or conduct, intentionally misrepresents an animal in that person's possession as a service animal may be subject to criminal liability.

**Legal References:** Section 504 of the Rehabilitation Act of 1973  
 28 C.F.R. § 35.104, 28 C.F.R. § 35.130(b)(7), and 28 C.F.R. § 35.136  
 (ADA Regulations)  
 20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)  
 Minn. Stat. § 256C.02 (Public Accommodations for Persons with

Disabilities)

Minn. Stat. § 363A.19 (Discrimination Against ~~Blind, Deaf, or Other Persons with Physical or Sensory~~ Disabilities Prohibited)

Minn. Stat. § 609.226 (Harm Caused by Dog)

Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

***Cross References:*** Burnsville-Eagan-Savage School District Policy 402 (Disability Nondiscrimination Policy)  
Burnsville-Eagan-Savage School District Policy 521 (Student Disability Nondiscrimination)  
Burnsville-Eagan-Savage School District Policy 799 (Animals in the Schools)

Adopted: 2/99 *Burnsville-Eagan-Savage School District Policy 608*  
 Reviewed: ~~3/10/2022~~10/22/24  
 Revised: ~~3/24/2022~~ MSBA 6/2024  
 Rescinds: IHBHA

## 608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

### I. PURPOSE

The purpose of this policy is to set forth the position of the Independent School District 191 School Board on the need to provide special education and related services to some students in the District.

### II. GENERAL STATEMENT OF POLICY

Consistent with federal and Minnesota law, special education instruction and related services will be provided to all children with disabilities ages birth through 21 or graduation, who need and meet the eligibility criteria for special education instruction and related services. Special education instruction and related services included on a child's Individual Education Program (IEP) plan, Individual Interagency Intervention Plan (IIIP) or Individual Family Service Plan (IFSP) will be provided at no cost to the parent or guardian of the child.

### III. CHILDREN BIRTH THROUGH AGE SIX EXPERIENCING DEVELOPMENTAL DELAYS

A. "Child with a disability" means a child identified under federal and state special education law as deaf or hard-of-hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children. A licensed physician, an advanced practice registered nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability.

B. In addition to Paragraph A, every child under age three and, at local district discretion, every child from age three through age six, who needs special instruction and services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children under age three and by the rules of the Commissioner of the Minnesota Department of Education for children ages three through six, because the child has a substantial

delay or has a diagnosed physical or mental condition or disorder with a high probability of resulting in developmental delay is a child with a disability.

- C. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children, is not a child with a disability.

## **HVI. RESPONSIBILITIES**

- A. The school board accepts its responsibility to identify, evaluate, and provide special education instruction and related services to children with disabilities who are the responsibility of the District and who meet the eligibility criteria to qualify for special education and related services as set forth in Minnesota and federal law.
- B. The District shall ensure that all qualified children with disabilities are provided the special education and related services that are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the District shall participate in such interagency activities in compliance with applicable federal and state law.
- D. The school district may conduct an assessment for developmental adapted physical education, as defined in Minnesota Rules, part 3525.1352, as a stand-alone evaluation without conducting a comprehensive evaluation of the student in accordance with prior written notice provisions in Minnesota Statutes, section 125A.091, subdivision 3a. A parent or guardian may request that the school district conduct a comprehensive evaluation of the parent's or guardian's student.

**Legal References:** Minn. Stat. § 124D.03 (Enrollment Options Program)  
 Minn. Stat. § 125A.02 (Definition of Child with a Disability)  
 Minn. Rules Ch.3525 (Department of Education: Child with a Disability)  
 Minn. Stat. §§ 125A.027, 125A.03, 125A.08, 125A.15, and 125A.29 (District Obligations)  
 20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)

**Cross References:** [Burnsville-Eagan-Savage School District Policy 402 \(Disability Nondiscrimination Policy\)](#)  
[Burnsville-Eagan-Savage School District Policy 508 \(Extended School Year for Certain Students with Individualized Education Programs\)](#)  
[Burnsville-Eagan-Savage School District Policy 509 \(Enrollment of Nonresident Students\)](#)

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

**Agenda IV.B.5.  
November 7, 2024**

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

**From:** Dr. Chris Bellmont, assistant superintendent

**Date:** November 7, 2024

**Re:** Approve, on a First Reading Basis, Changes to Policy: 532: *Use of Peace Officers and Crisis Teams to Remove Students with IEP's from School Grounds*

**Recommendation:** That the Board of Education approve, on a first reading basis, changes to policy: 532: *Use of Peace Officers and Crisis Teams to Remove Students with IEP's from School Grounds*

This policy was reviewed at the Policy Review Committee Meeting on October 22, 2024.

**Summary of Changes:**

- Part of the Legislative Update
- Adds school resource officer language

532-1  
Burnsville-Eagan-Savage School District Policy 532

Adopted: 4/04

Reviewed: ~~10/26/2023~~ PRC 10/24/24

Revised: ~~11/9/2023~~ MSBA 2024

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.~~

C. "Physical holding" means physical intervention intended to hold a child immobile or limit a child's movement, where body contact is the only source of physical restraint, and where immobilization is used to effectively gain control of a child in order to protect a child or other individual from physical injury.

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. “School Resource Officer” means a peace officer who is assigned to work in an elementary school, middle school, or secondary school during the regular instructional school day as one of the officer’s regular responsibilities through the terms of a contract entered between the peace officer’s employer and the designated school district or charter school.

EF. 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.

FG. “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.

GH. 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

## 532-3

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~~ school resource officer or a peace officer.

B. Removal By School Resource Officer or Peace Officer

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~~ school 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.

## 532-4

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~~school~~ 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~~school~~ resource officers and school district personnel are further prohibited from engaging in the following conduct:
  - a. Corporal punishment prohibited by Minnesota Statutes Section 121A.58;
  - b. Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;
  - c. Totally or partially restricting a child's senses as punishment;
  - d. 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;
  - e. Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under Minnesota Statutes Chapter 260E;
  - f. Physical holding (as defined above and 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;
  - fg. Withholding regularly scheduled meals or water; and/or
  - h. 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.

## 532-5

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 IIP.

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 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)

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[Minn. Stat. § 626.8482 \(School Resource Officers; Duties; Training; Model Policy\)](#)

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 [and Prone Restraint](#))

[Burnsville-Eagan-Savage School District Policy 507.5 \(School Resource Officers\)](#)

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

Burnsville-Eagan-Savage School District Policy 525 (Violence Prevention)

Burnsville-Eagan-Savage School District Policy 806 (Crisis Management Policy)



**Agenda V.A.  
November 7, 2024**

**To:** Board of Education

**From:** Dr. Theresa Battle, superintendent and Dave Lake, director of operations

**Date:** November 7, 2024

**Re:** Work Session for Long Range Facility Planning

# Long Range Facilities Planning

November 7, 2024

Dr. Theresa Battle, superintendent

Dave Lake, director of operations

# Facilities Update

## ***Why this discussion now?***

- *Recent closed session on safety & security*
- *Recent work session to discuss use of open facilities sales proceeds*
  - *DEC Outlot sold on September 30, 2024*
  - *Metcalf Middle and Sioux Trail Elementary anticipated closing July 2025.*

***Desire to take planful, comprehensive approach to addressing these & other facilities needs***

# Purpose and Commitment

## **Purpose:**

*One91 Facilities should address changing student needs and programming in a fashion that is welcoming, safe, and efficiently uses one-time capital expenses to reduce ongoing inefficient operational expenses (overhead).*

- Identify and prioritize district needs for today in a manner that provides flexibility for the future.
- Leverage our resources to maximize the use and efficacy of One91 Facilities.

# Purpose and Commitment

## **District 191 is Committed to:**

- Students, student learning, and offering the best possible learning environments and opportunities;
- Creating welcoming and safe buildings and spaces;
- Engaging our community in this process and hearing from many voices;
- An open and transparent communication and decision making process;
- A cost effective use of our facilities and resources;
- Reducing inequities and racially or socioeconomically identifiable schools.

# Safety and Facility Updates

## Initial list of identified safety and facility updates:

- Structural changes to several front entrances
- Structural improvements for open concept buildings
- Redesign parking, bus drop off, and parent pick up zones
- Dedicated instructional spaces and secure entrances for Early Childhood at 8 buildings
- Enterprise infrastructure



# Safety and Facility Updates

## Initial list of identified safety and facility updates:

- Structural changes to several front entrances
  - Welcoming: Intuitive, traffic flow, regulated environment;
  - Security: Multiple layers, vision, communication;
  - Efficiency: Reduce need for multiple dedicated personnel.



# Safety and Facility Updates

## Initial list of identified safety and facility updates:

- Structural improvements for open concept buildings
  - Evaluate open concept buildings for return on investment;
  - Install floor-to-ceiling walls in buildings with  $\frac{3}{4}$  walls;
  - Install classroom doors in buildings designed for open concept.



# Safety and Facility Updates

## Initial list of identified safety and facility updates:

- Several sites' student pickup zones were never designed for the level of traffic they are experiencing.
  - Redesign parking, bus drop off, and parent pick up zones;
    - Welcoming: Intuitive, traffic flow, convenient entrance access;
    - Safety: Separation of zones, improved vision, clear permanent markings and signage;
    - Efficiency: Reduce need for multiple dedicated personnel to direct traffic and set-up.



# Safety and Facility Updates

## Initial list of identified safety and facility updates:

- Dedicated instructional spaces and secure entrances for Early Childhood at 8 buildings
  - Voluntary Pre-Kindergarten and Project Kids programs are available at all elementary buildings.
  - Program hours do not align with K-5 programming (before / after school and half day).
  - Provide appropriate instructional spaces including primary age bathrooms for these programs with dedicated secure entrances.

# Safety and Facility Updates

## Initial list of identified safety and facility updates:

- Address enterprise infrastructure
  - Resources dedicated to increasing capacity for security cameras, communication, and next generation flexibility.

# Other Needs

**Some other unvetted possibilities that have been shared by staff, community, and students:**

- Mraz Center upgrades
- Athletic field upgrades
- Growing Pathway programming at BHS
- Future enrollment and instructional capacity
- Dated infrastructure and inefficiencies



# How do we do projects now?

- Majority of projects are planned up to ten years in advance (LTFM);
- Some projects are unexpected;
  - Enrollment shifts;
  - Special needs;
  - Breakdowns and malfunctions;
  - Changing programming pressures.
- Some major projects are outside of the scope of LTFM, such as significant structural changes which take additional steps in development.

# How do we do projects now?

## We pay for the different projects through:

- Long Term Facility and Maintenance
  - 10 year adjustable plan to replace and repair structural and some capital expenses;
  - These items may include new roofs, boilers, flooring, etc.
- Annual Operations Department Budget
- Safe Schools
- Special Education
- Reassigning Unassigned funds
- Bond Referendums

# Next Steps

## **In the next three to four months we will:**

- Gather more information on potential facility needs that align with our purpose.
  - *One91 Facilities should address changing student needs and programming in a fashion that is welcoming, safe, and efficiently use one-time capital expenses to reduce ongoing inefficient operational expenses (overhead).*
- Based upon initial information, develop guiding change document to identify the essential questions and structure a decision making process to explore priorities, options, and desired outcomes.
- Board explores funding options.

# Thank You



**Agenda V.B.  
November 7, 2024**

**To:** Board of Education  
Dr. Theresa Battle, superintendent

**From:** Tyler Dehne, director of finance and Nancy Schulzetenberg, CPA – partner,  
government audit from Creative Planning (BerganKDV)

**Date:** November 7, 2024

**Re:** Work Session for Audit Report

# ISD No. 191 Burnsville-Eagan-Savage, MN

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Nancy Schulzetenberg, CPA



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# The Audit

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# Independent Auditor's Report

- ◆ 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 internal control or compliance findings
- ◆ Report on Compliance in Accordance with *OMB Uniform Guidance*
  - ◇ Unmodified opinion on compliance with requirements of your Education Stabilization Funds and Federal Special Education
  - ◇ No internal control findings
- ◆ Report on Minnesota Legal Compliance
  - ◇ No findings

# Communications Letter

- ◆ Required Communication
- ◆ Financial Analysis
- ◆ Legislative Update
- ◆ Emerging Issues

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# Financial Communications

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# General Education Aid – Formula Allowance

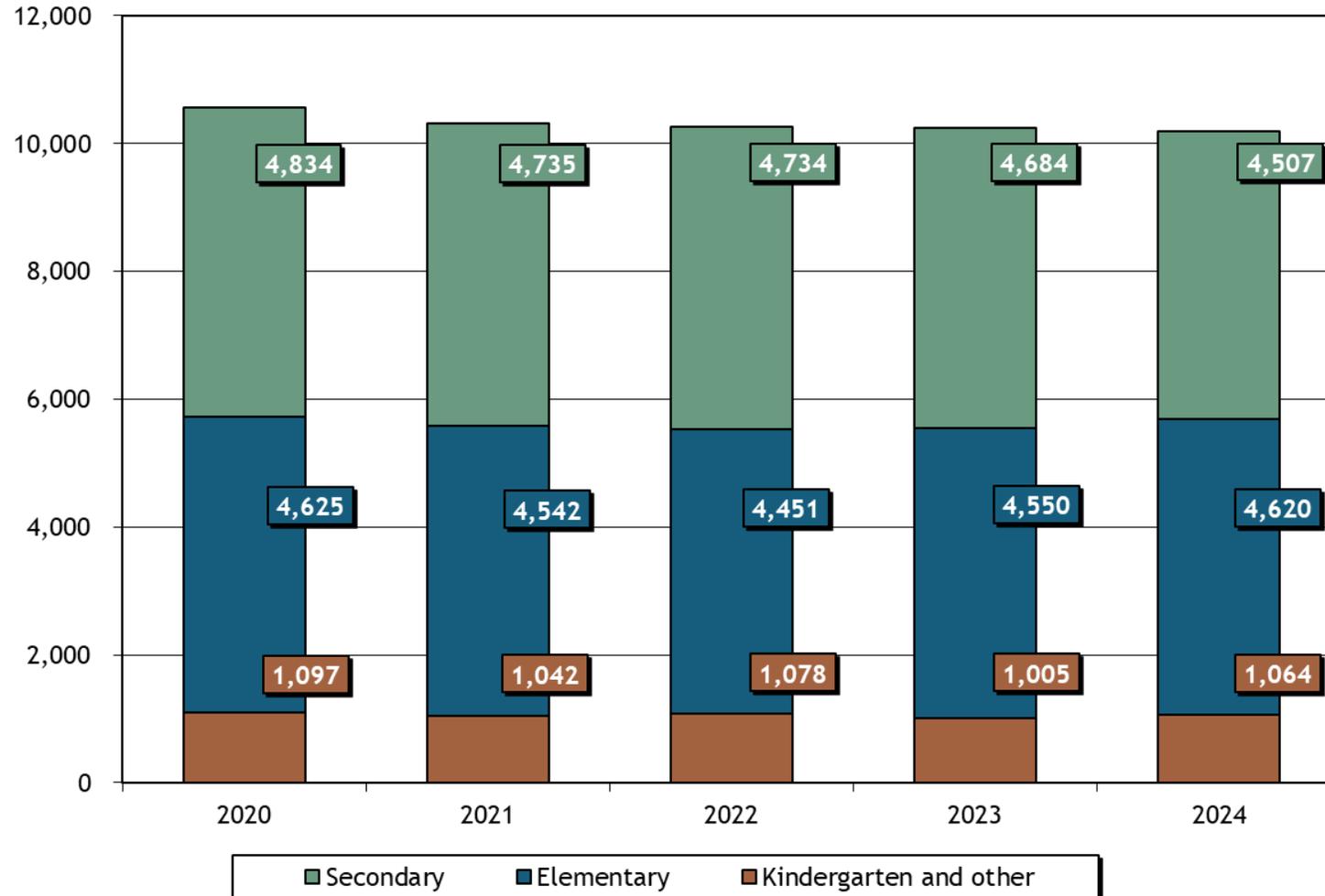
Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

\* 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 and Pupil Units - Students (Resident ADM)

Students (Resident ADM)	2020	2021	2022	2023	2024
Kindergarten and other	1,097	1,042	1,078	1,005	1,064
Elementary	4,625	4,542	4,451	4,550	4,620
Secondary	4,834	4,735	4,734	4,684	4,507
<b>Total Students (Resident ADM)</b>	<b>10,556</b>	<b>10,319</b>	<b>10,262</b>	<b>10,239</b>	<b>10,192</b>

# Average Daily Membership and Pupil Units - Resident ADM



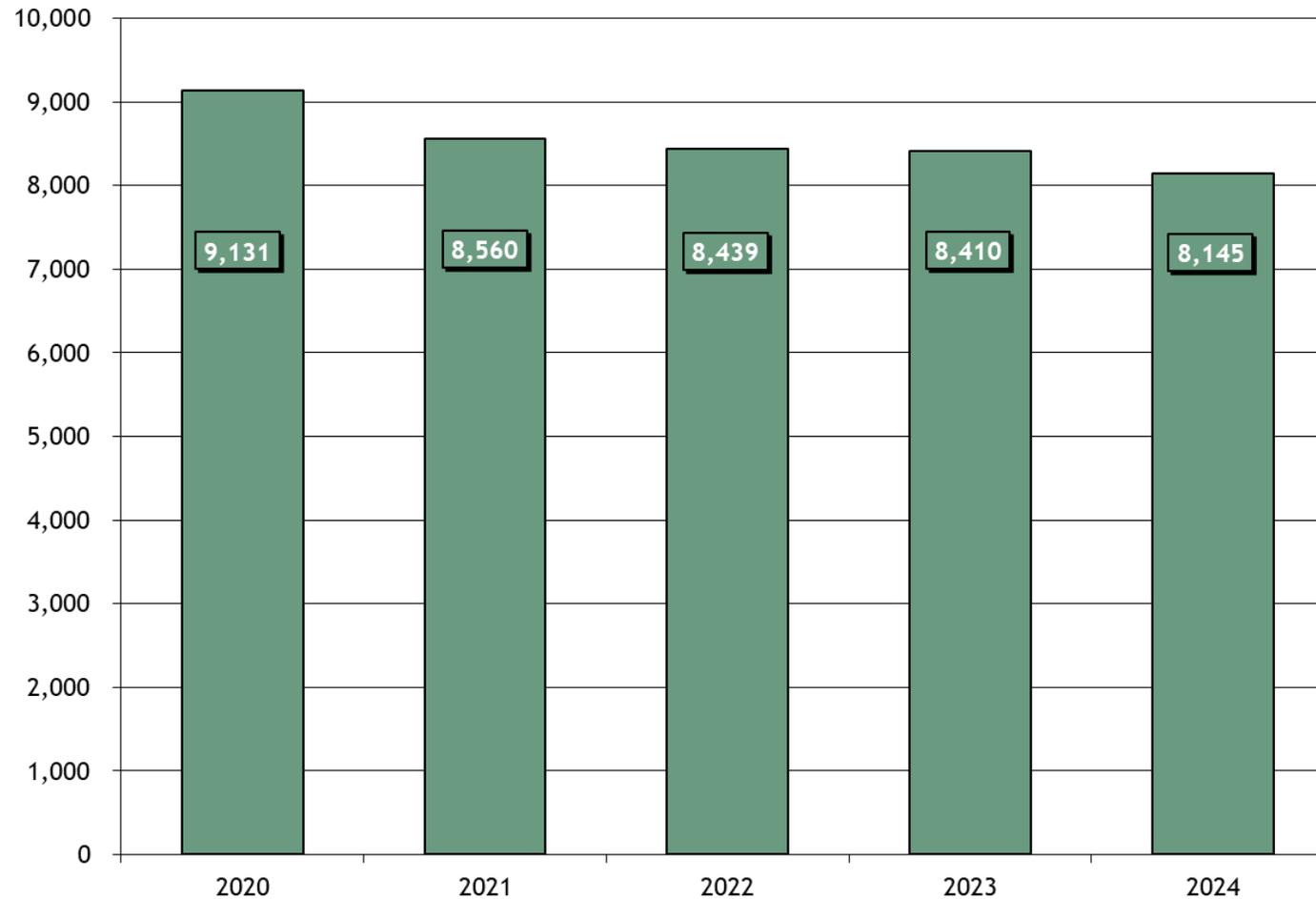
# Average Daily Membership and Pupil Units - Weighting & Adjusted PUN

Pupil Units Weighting						
	Pre-Kindergarten	Part-Time	All-Day	Elementary	Secondary	
2020-2024	1.000	1.000	1.000	1.000	1.000	1.200

Adjusted Pupil Units	2020	2021	2022	2023	2024
Residents	11,523	11,265	11,209	11,176	11,093
Pupil unit gain	616	639	621	689	747
Pupil unit loss	(3,007)	(3,343)	(3,391)	(3,455)	(3,695)
<b>Total Adjusted Pupil Units</b>	<b>9,131</b>	<b>8,560</b>	<b>8,439</b>	<b>8,410</b>	<b>8,145</b>

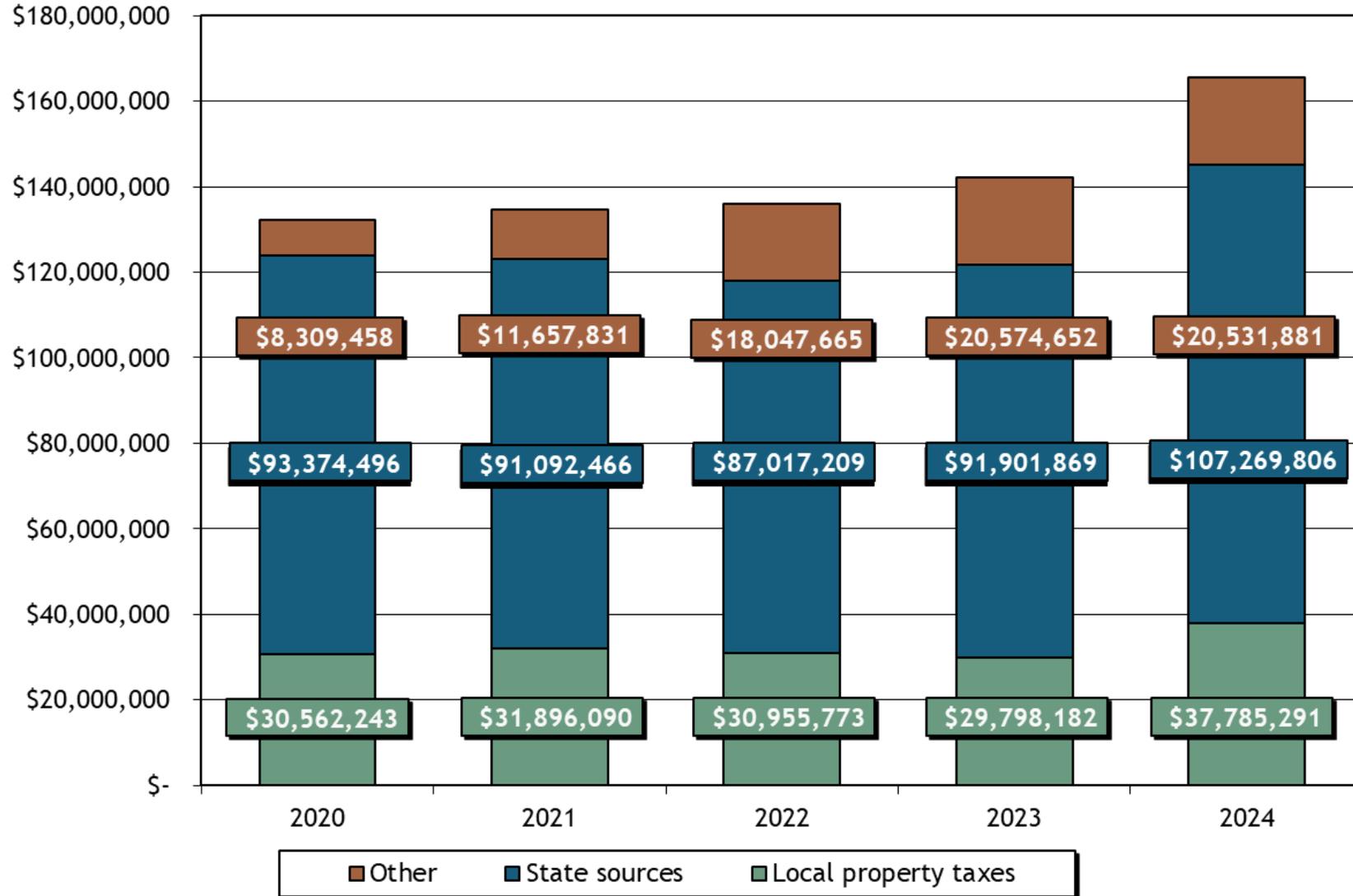
# Average Daily Membership and Pupil Units - Pupil Units Served



# General Fund Sources of Revenue

Year Ended June 30,	2020	2021	2022	2023	2024
Local property taxes	\$ 30,562,243	\$ 31,896,090	\$ 30,955,773	\$ 29,798,182	\$ 37,785,291
State sources	93,374,496	91,092,466	87,017,209	91,901,869	107,269,806
Other	8,309,458	11,657,831	18,047,665	20,574,652	20,531,881
<b>Total</b>	<b>\$ 132,246,197</b>	<b>\$ 134,646,387</b>	<b>\$ 136,020,647</b>	<b>\$ 142,274,703</b>	<b>\$ 165,586,978</b>

# General Fund Sources of Revenue

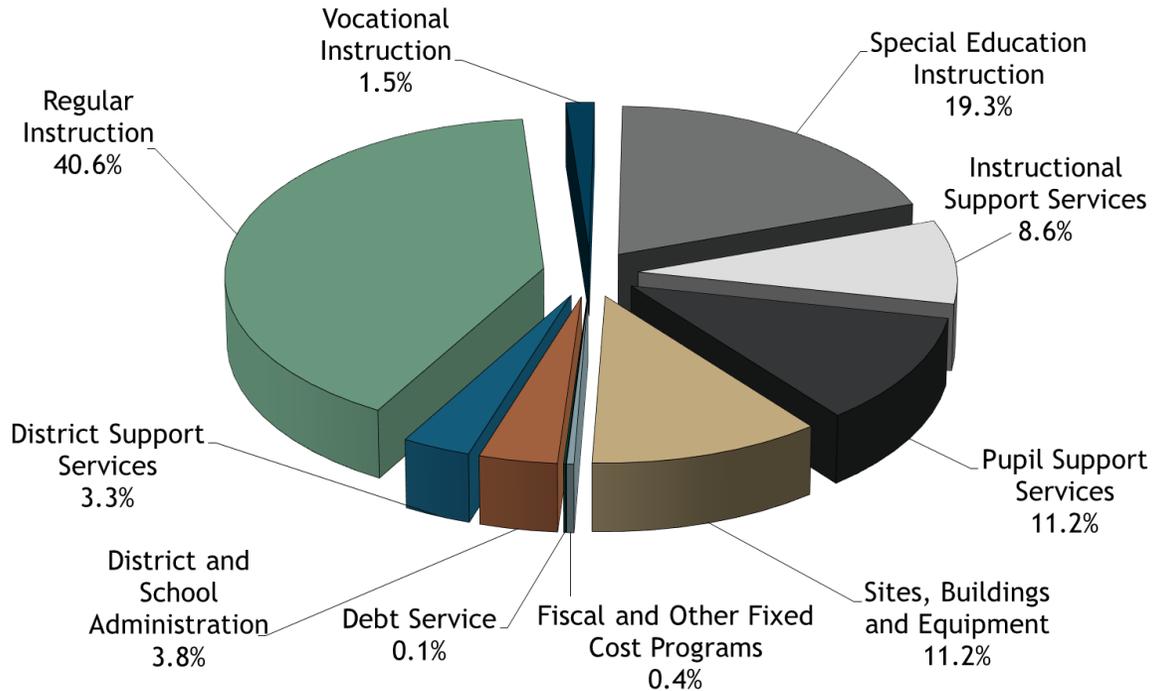


# General Fund - Budget and Actual

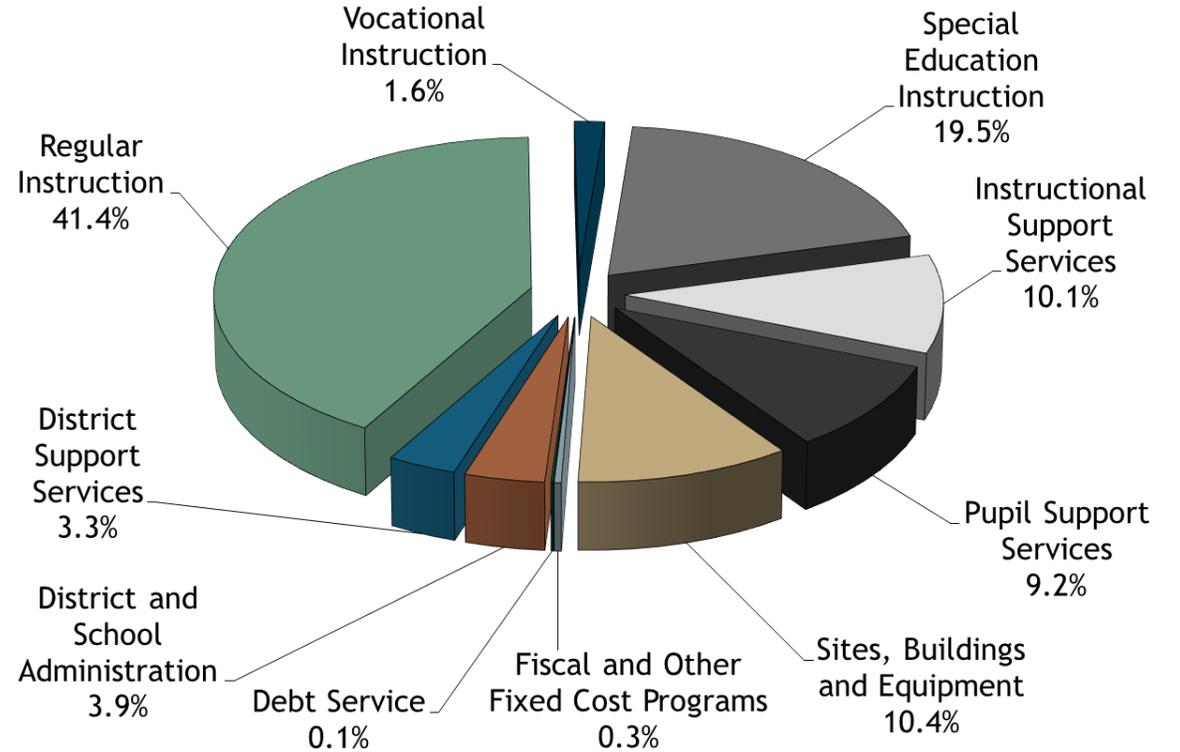
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		170
<b>Revenues</b>				
Local property taxes	\$ 37,737,983	\$ 37,990,707	\$37,785,291	\$ (205,416)
Other local and county revenues	2,587,408	3,439,000	6,481,333	3,042,333
Revenue from state sources	102,508,778	104,338,340	107,269,806	2,931,466
Revenue from federal sources	13,420,447	14,357,204	13,999,930	(357,274)
Sales and other conversion of assets	60,000	61,000	50,618	(10,382)
<b>Total revenues</b>	<b>156,314,616</b>	<b>160,186,251</b>	<b>165,586,978</b>	<b>5,400,727</b>
<b>Expenditures</b>				
Administration	5,594,769	5,784,757	5,630,932	(153,825)
District support services	4,587,153	4,261,879	4,619,344	357,465
Regular instruction	65,309,589	64,937,744	60,457,360	(4,480,384)
Vocational education instruction	2,341,888	2,406,879	2,234,521	(172,358)
Special education instruction	29,643,896	28,887,125	28,874,464	(12,661)
Instructional support services	12,504,167	11,032,508	10,888,514	(143,994)
Pupil support services	12,920,507	15,578,043	16,650,421	1,072,378
Sites and buildings	12,243,843	12,182,782	11,592,406	(590,376)
Fiscal and other fixed cost programs	530,000	530,000	525,199	(4,801)
Capital outlay	7,660,677	7,818,040	7,649,670	(168,370)
Debt service	156,496	161,496	156,462	(5,034)
<b>Total expenditures</b>	<b>153,492,985</b>	<b>153,581,253</b>	<b>149,279,293</b>	<b>(4,301,960)</b>
Excess of revenues over expenditures	2,821,631	6,604,998	16,307,685	9,702,687
<b>Other Financing Sources</b>				
Proceeds from Sale of Capital Assets	-	-	1,000	1,000
<b>Net Change in Fund Balances</b>	<b>\$ 2,821,631</b>	<b>\$ 6,604,998</b>	<b>\$ 16,308,685</b>	<b>\$ 9,703,687</b>

# General Fund Expenditures

**2024 General Fund Expenditures**



**2023 General Fund Expenditures**

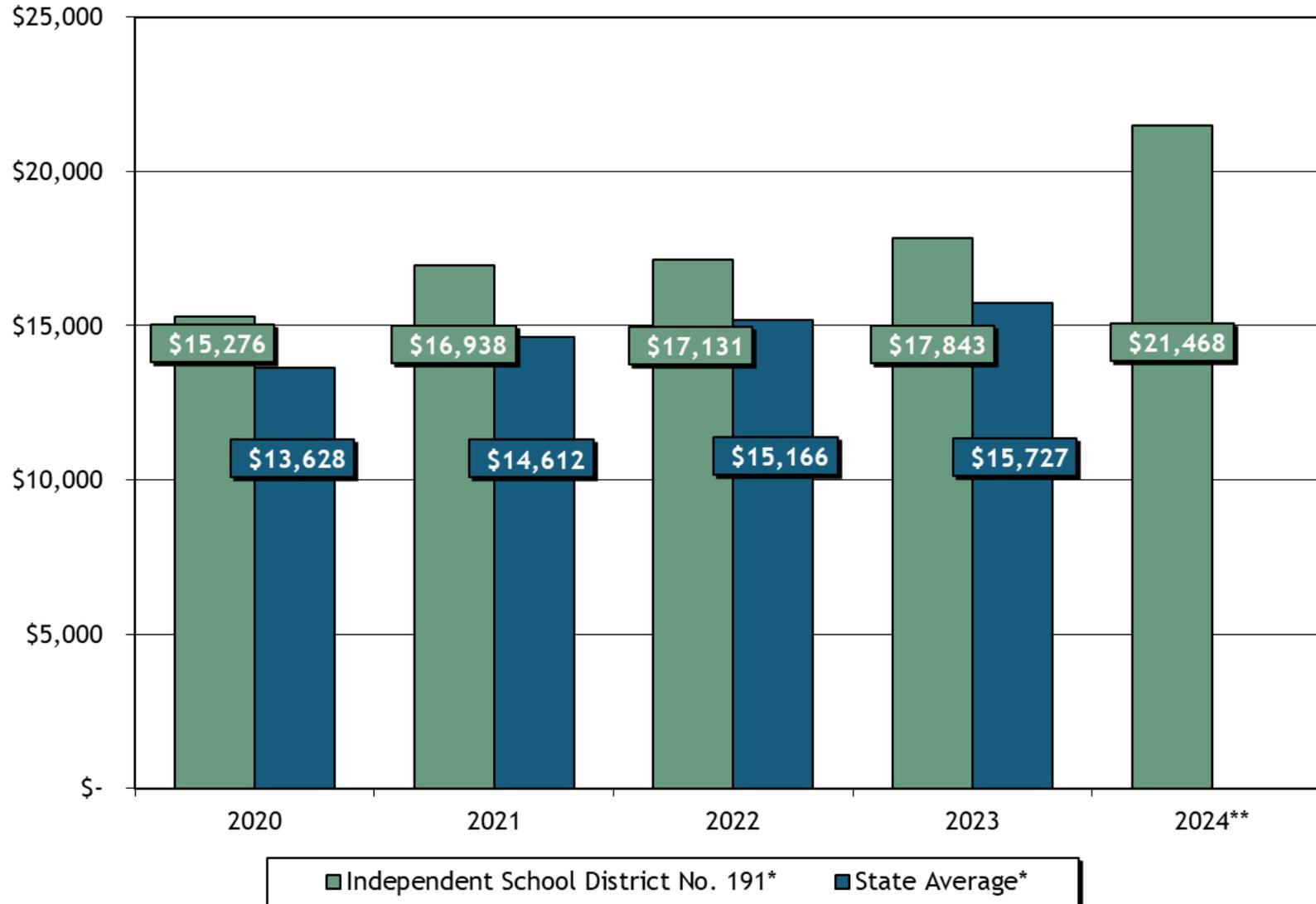


# Revenues Per Student

Independent School District No. 191*	2020	2021	2022	2023	2024**
General Fund	\$ 15,276	\$ 16,938	\$ 17,131	\$ 17,843	\$ 21,468
Food Service Fund	650	562	796	741	929
Community Service Fund	797	770	807	855	937
Building Construction Fund	4	-	-	-	-
Debt Service Fund	1,448	1,441	1,537	1,390	1,375
<b>Total Revenues Per Student</b>	<b>\$ 18,175</b>	<b>\$ 19,711</b>	<b>\$ 20,271</b>	<b>\$ 20,829</b>	<b>\$ 24,710</b>

State Average*	2020	2021	2022	2023	2024
General Fund	\$ 13,628	\$ 14,612	\$ 15,166	\$ 15,727	N/A
Food Service Fund	548	569	791	667	N/A
Community Service Fund	595	571	685	745	N/A
Building Construction Fund	134	82	35	104	N/A
Debt Service Fund	1,307	1,466	1,447	1,509	N/A
<b>Total Revenues Per Student</b>	<b>\$ 16,212</b>	<b>\$ 17,300</b>	<b>\$ 18,124</b>	<b>\$ 18,752</b>	<b>N/A</b>

# General Fund Revenues Per ADM Served

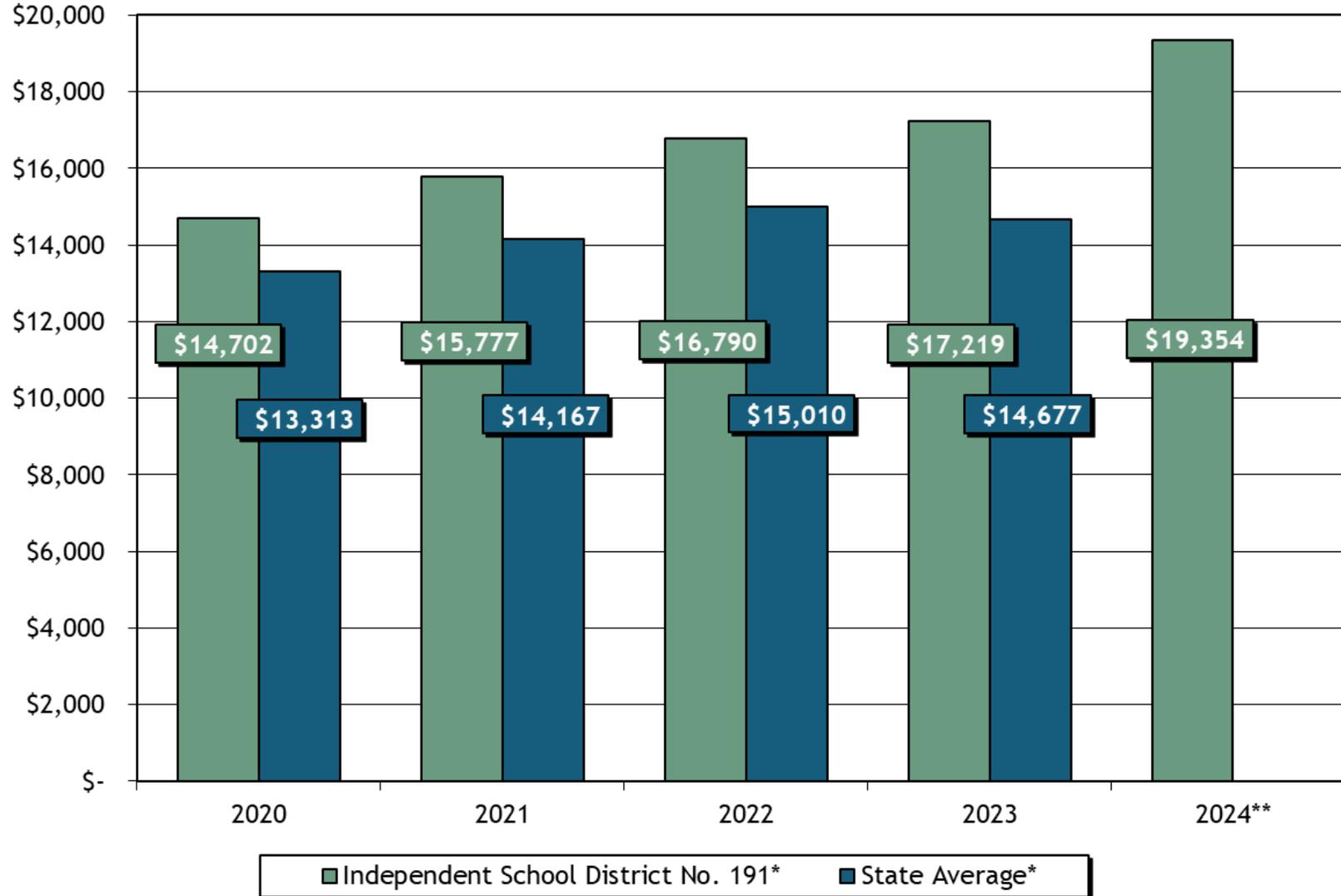


# Expenditures Per Student

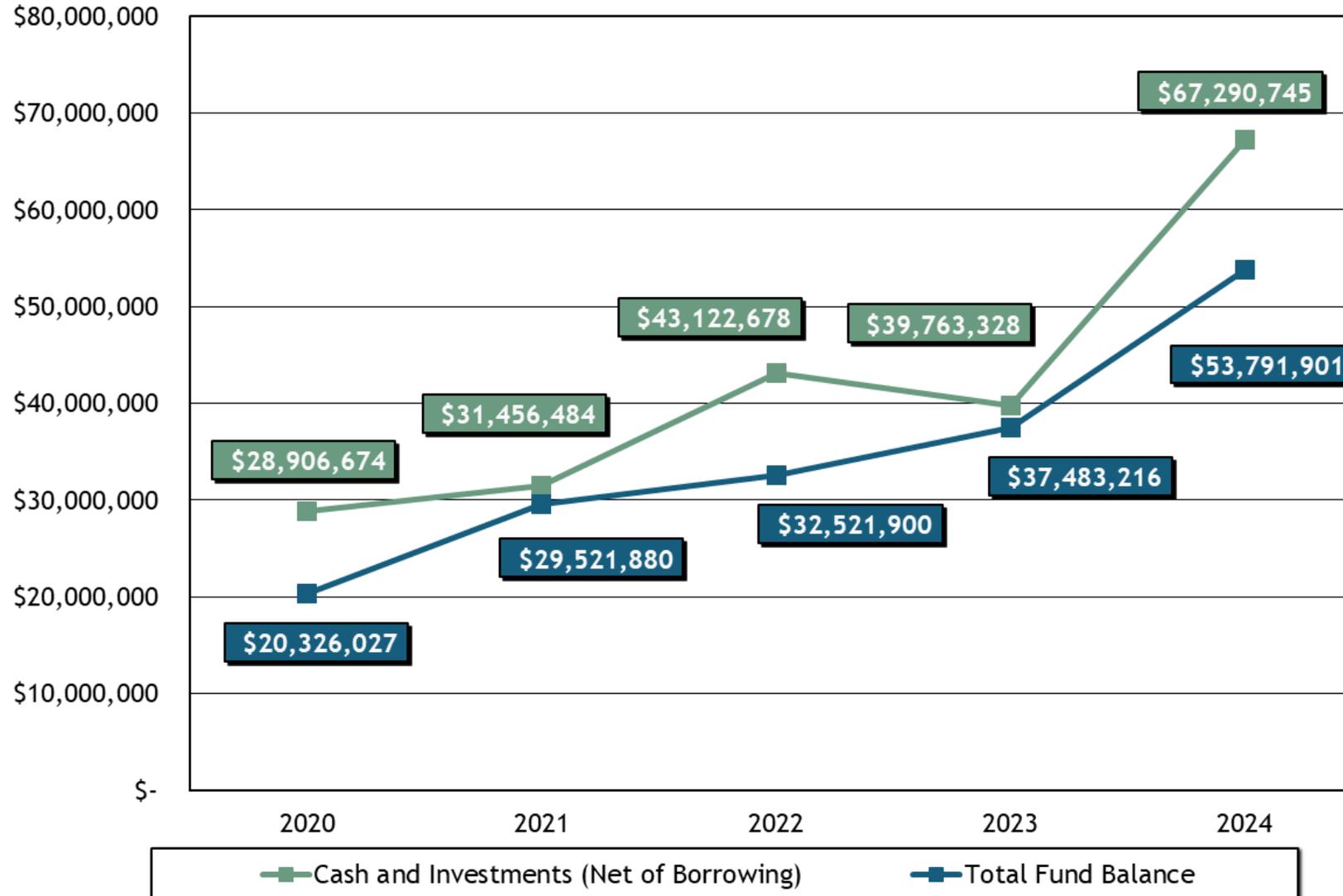
Independent School District No. 191*	2020	2021	2022	2023	2024**
General Fund	\$ 14,702	\$ 15,777	\$ 16,790	\$ 17,219	\$ 19,354
Food Service Fund	650	551	621	657	799
Community Service Fund	701	653	665	743	795
Building Construction Fund	86	55	209	-	-
Debt Service Funds	1,351	1,485	1,450	1,428	1,472
<b>Total Expenditures Per Student</b>	<b>\$ 17,490</b>	<b>\$ 18,521</b>	<b>\$ 19,735</b>	<b>\$ 20,047</b>	<b>\$ 22,421</b>

State Average*	2020	2021	2022	2023	2024
General Fund	\$ 13,313	\$ 14,167	\$ 15,010	\$ 14,677	N/A
Food Service Fund	554	529	666	702	N/A
Community Service Fund	622	571	646	715	N/A
Building Construction Fund	2,085	2,008	1,773	1,513	N/A
Debt Service Funds	1,345	1,522	1,531	1,551	N/A
<b>Total Expenditures Per Student</b>	<b>\$ 17,919</b>	<b>\$ 18,797</b>	<b>\$ 19,626</b>	<b>\$ 19,158</b>	<b>N/A</b>

# General Fund Expenditures Per ADM Served



# Financial Position



# General Fund Operations

Year Ended June 30,	2020	2021	2022	2023	2024
Revenues	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703	\$ 165,586,978
Expenditures	(127,299,185)	(125,450,534)	(133,508,576)	(137,348,622)	(149,279,293)
Excess of revenues over expenditures	4,947,012	9,195,853	2,512,071	4,926,081	16,307,685
Other financing sources	-	-	487,949	35,235	1,000
Fund balance, July 1	15,284,399	20,326,027	29,521,880	32,521,900	37,483,216
Change in accounting principle	94,616	-	-	-	-
<b>Fund Balance, June 30</b>	<b>\$ 20,326,027</b>	<b>\$ 29,521,880</b>	<b>\$ 32,521,900</b>	<b>\$ 37,483,216</b>	<b>\$ 53,791,901</b>

Components of Fund Balance					
Year Ended June 30,	2020	2021	2022	2023	2024
Nonspendable	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936	\$ 342,495
Restricted for					
Student activities	252,499	215,674	231,296	249,669	259,689
Capital projects levy	470,611	794,657	521,753	860,910	832,955
Literacy incentive aid	-	-	-	-	313,959
Area Learning Center	3,739,848	4,406,743	5,173,831	7,072,672	8,801,478
Safe schools levy	-	-	-	-	196,200
American Indian Ed aid	-	-	-	-	17,957
Medical assistance	149,917	204,234	376,714	1,991,314	3,340,272
Long-term facilities maintenance	88,742	114,943	212,365	(281,509)	(264,191)
Operating capital	3,177,211	3,284,531	3,325,929	2,962,681	2,049,497
Committed	1,735,209	1,849,490	1,837,017	1,505,311	1,207,116
Assigned	-	5,081,823	1,810,980	-	-
Unassigned	10,276,533	13,187,447	18,777,579	22,518,232	36,694,474
<b>Fund Balance, June 30</b>	<b>\$ 20,326,027</b>	<b>\$ 29,521,880</b>	<b>\$ 32,521,900</b>	<b>\$ 37,483,216</b>	<b>\$ 53,791,901</b>

# Food Service Fund

Year Ended June 30,	2020	2021	2022	2023	2024
Revenues	\$ 5,612,682	\$ 4,457,931	\$ 6,313,631	\$ 5,888,279	\$ 7,165,712
Expenditures	(5,609,449)	(4,364,348)	(4,921,294)	(5,227,056)	(6,162,393)
Excess of revenues over expenditures	3,233	93,583	1,392,337	661,223	1,003,319
Other financing sources	7,793	338	-	1,807	4,667
Fund balance, July 1	1,014,178	1,025,204	1,119,125	2,511,462	3,174,492
<b>Fund Balance, June 30</b>	<b>\$ 1,025,204</b>	<b>\$ 1,119,125</b>	<b>\$ 2,511,462</b>	<b>\$ 3,174,492</b>	<b>\$ 4,182,478</b>

# Community Service Fund

Year Ended June 30,	2020	2021	2022	2023	2024
Revenues	\$ 6,889,843	\$ 6,114,709	\$ 6,396,433	\$ 6,800,786	\$ 7,226,888
Expenditures	(6,066,435)	(5,185,327)	(5,273,555)	(5,911,010)	(6,135,359)
Excess of revenues over expenditures	823,408	929,382	1,122,878	889,776	1,091,529
Fund balance, July 1	319,842	1,143,250	2,072,632	3,195,510	4,085,286
<b>Fund Balance, June 30</b>	<b>\$ 1,143,250</b>	<b>\$ 2,072,632</b>	<b>\$ 3,195,510</b>	<b>\$ 4,085,286</b>	<b>\$ 5,176,815</b>
Restricted for					
Community education	\$ 731,211	\$ 1,430,281	\$ 2,375,459	\$ 3,289,382	\$ 4,116,125
Adult basic education	-	-	29,077	-	-
ECFE	-	12,334	212,310	304,140	455,932
School readiness	380,855	588,050	577,712	459,219	588,915
Community service	31,184	41,967	952	32,545	15,843
<b>Total Fund Balance, June 30</b>	<b>\$ 1,143,250</b>	<b>\$ 2,072,632</b>	<b>\$ 3,195,510</b>	<b>\$ 4,085,286</b>	<b>\$ 5,176,815</b>

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# Auditor

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# Nancy Schulzetenberg

AUDIT PARTNER

320-650-0219

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# Thank You

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This commentary is provided for general information purposes only, should not be construed as investment, tax or legal advice, and does not constitute an attorney/client relationship. Past performance of any market results is no assurance of future performance. The information contained herein has been obtained from sources deemed reliable but is not guaranteed.

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

**Communications Letter**

**June 30, 2024**

**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 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, 2024, 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.

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 23, 2024, 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.

*Bugankov, Ltd.*

St. Cloud, Minnesota  
October 23, 2024

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

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, 2024. 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.

**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 and Misappropriation of Assets - 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.
- ◆ 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.
- ◆ 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.

## 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 2024. 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 and Related Disclosures*

Accounting estimates and related disclosures 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:

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.

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.

### *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.

The following bullet points summarize the uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- ◆ The right-to-use asset and liability related to subscription-based information technology arrangements were not recorded.
- ◆ State receivable and revenue were overstated.

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.

### **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.

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

**Other Information Included in Annual Reports (Continued)**

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**

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.

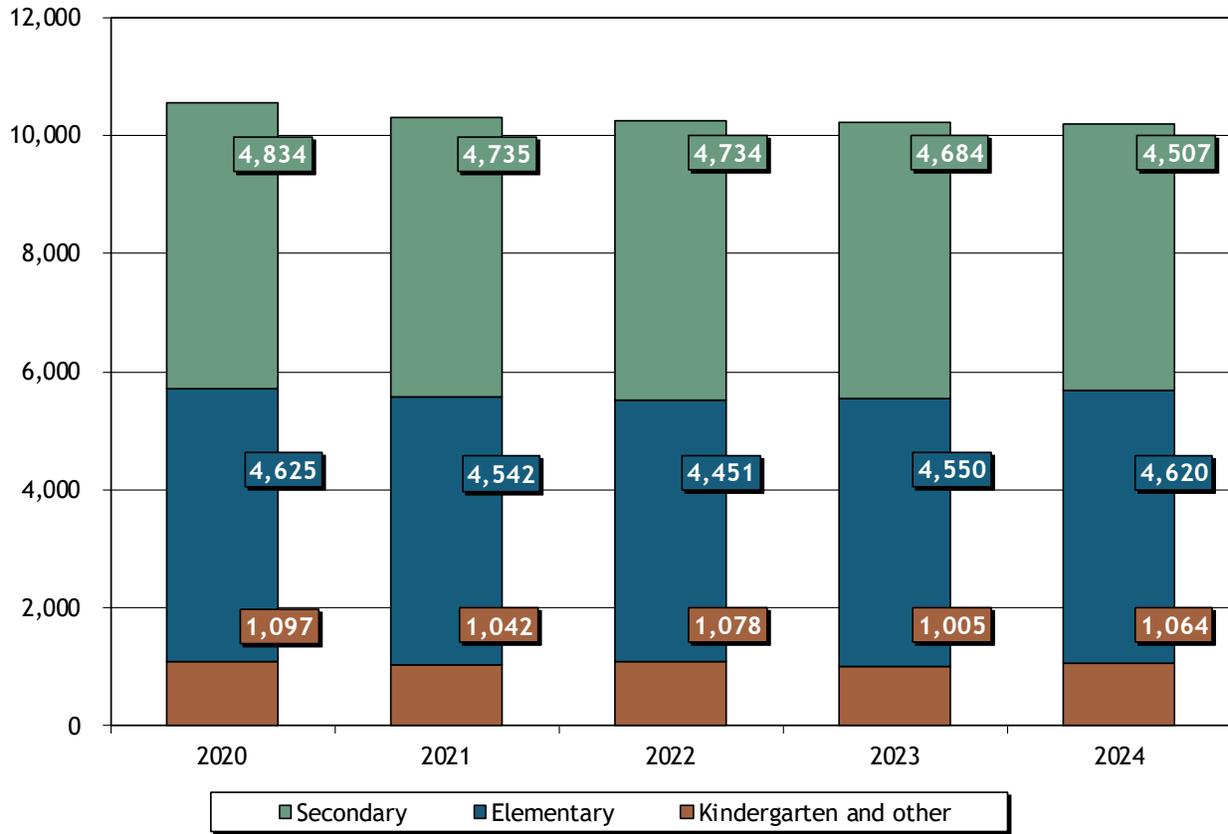
**Independent School District No. 191  
Financial Analysis**

**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)	2020	2021	2022	2023	2024
Kindergarten and other	1,097	1,042	1,078	1,005	1,064
Elementary	4,625	4,542	4,451	4,550	4,620
Secondary	4,834	4,735	4,734	4,684	4,507
<b>Total Students (Resident ADM)</b>	<b>10,556</b>	<b>10,319</b>	<b>10,262</b>	<b>10,239</b>	<b>10,192</b>

**Resident ADM**



\* Estimate as of October 21, 2024

As the chart and graph above indicate, resident ADM had steadily decreased from the year ended June 30, 2020, to June 30, 2024. Over the five-year period, resident ADM has decreased by 365, or 3.5%. In 2024, total resident ADM decreased by 48, 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**

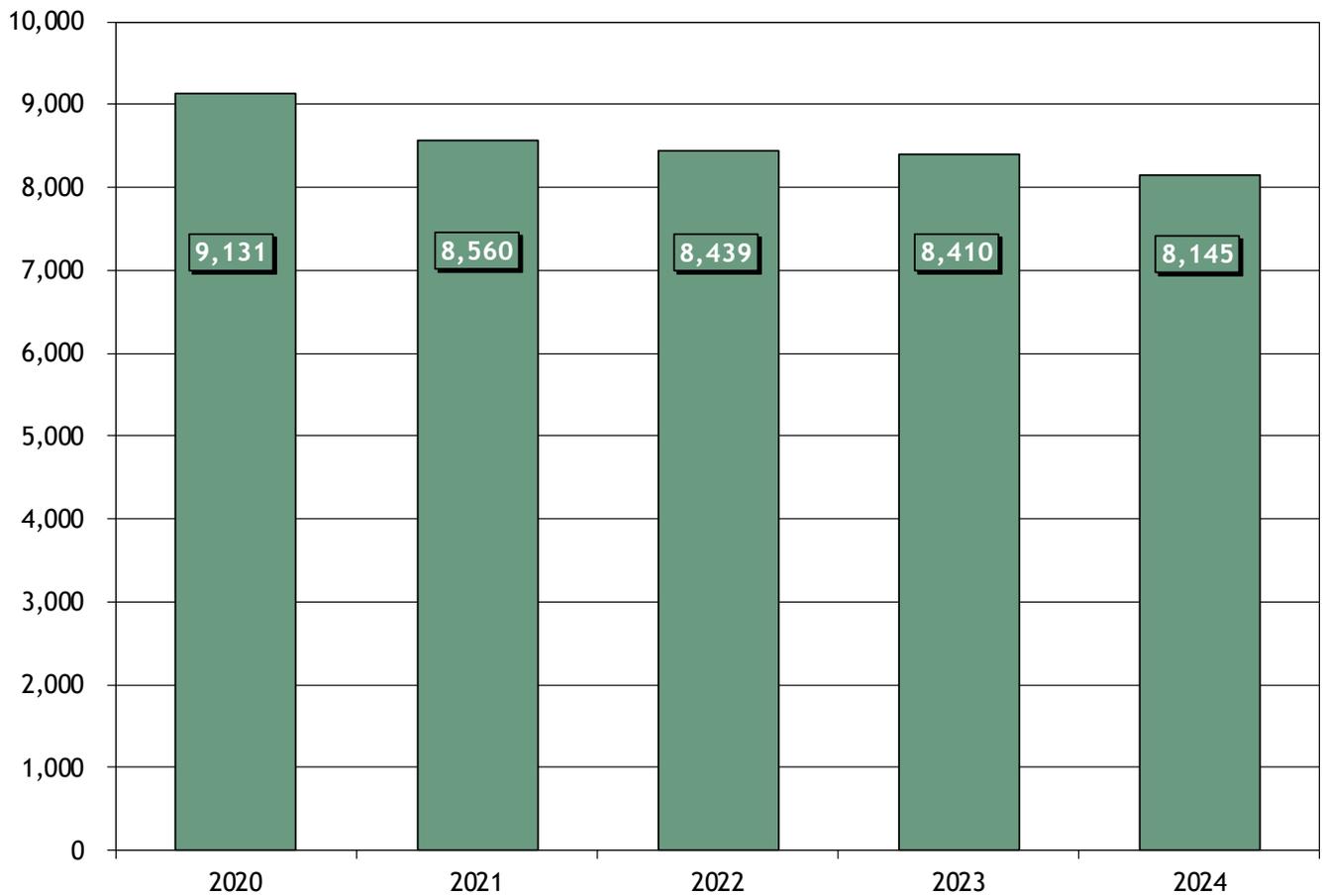
**Average Daily Membership and Adjusted Pupil Units**

Pupil Units Weighting						
	Pre-Kindergarten	Part-Time	All-Day	Elementary	Secondary	
<b>2020-2024</b>	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	2020	2021	2022	2023	2024
Residents	11,523	11,265	11,209	11,176	11,093
Pupil unit gain	616	639	621	689	747
Pupil unit loss	(3,007)	(3,343)	(3,391)	(3,455)	(3,695)
<b>Total Adjusted Pupil Units</b>	<b>9,131</b>	<b>8,560</b>	<b>8,439</b>	<b>8,410</b>	<b>8,145</b>

**Pupil Units Served**



\* Estimate as of October 21, 2024

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

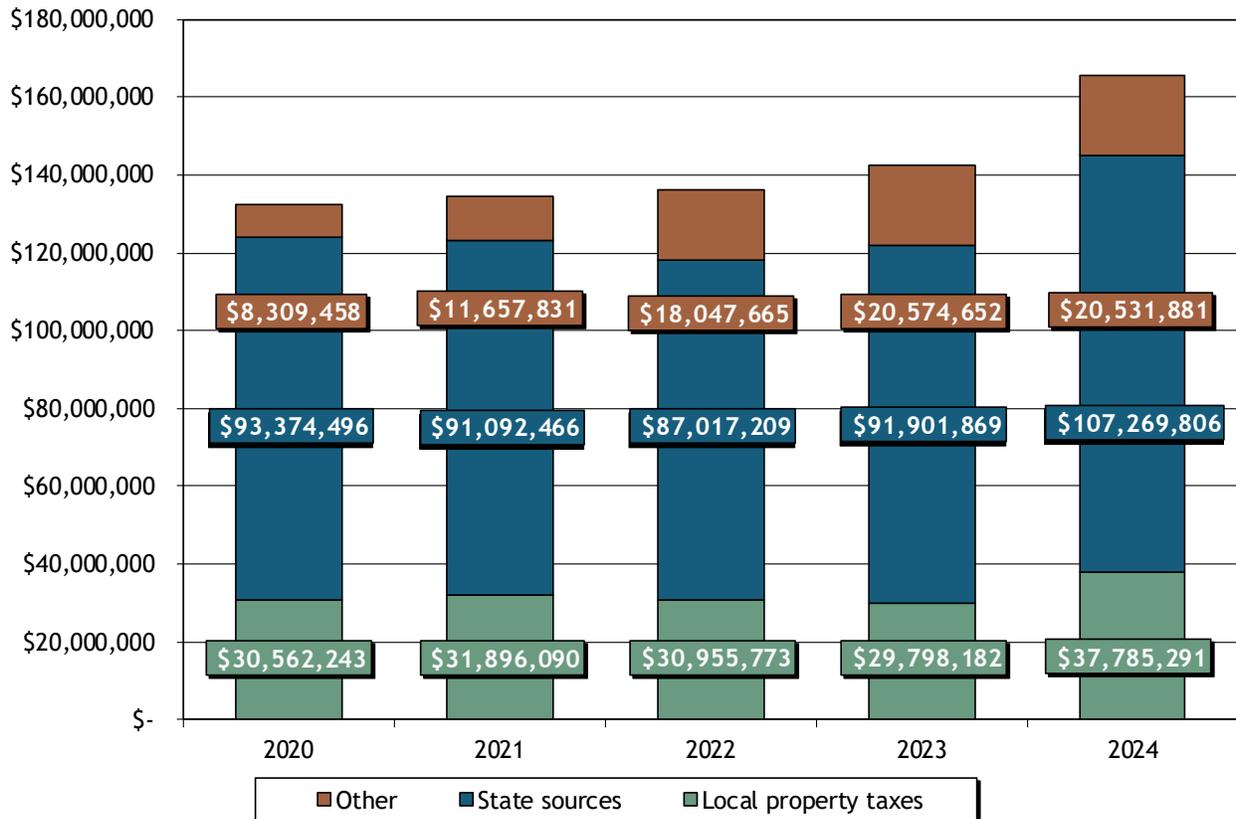
**General Fund Sources of Revenue**

General Fund sources of revenue are summarized as follows:

Year Ended June 30,	2020	2021	2022	2023	2024
Local property taxes	\$ 30,562,243	\$ 31,896,090	\$ 30,955,773	\$ 29,798,182	\$ 37,785,291
State sources	93,374,496	91,092,466	87,017,209	91,901,869	107,269,806
Other	8,309,458	11,657,831	18,047,665	20,574,652	20,531,881
<b>Total</b>	<b>\$ 132,246,197</b>	<b>\$ 134,646,387</b>	<b>\$ 136,020,647</b>	<b>\$ 142,274,703</b>	<b>\$ 165,586,978</b>

General Fund revenues have increased in each of the five years presented. Total General Fund revenues increased \$23,312,275, or 16.4%, from 2023. In 2024, state sources made up 64.8% of General Fund revenues, local property taxes made up 22.8% and other sources made up 12.4%. Local property tax revenue increased by \$7,987,109 based on an increase in levy allocation for the fund. Revenue from state sources increased by \$15,367,937 due to an increase in aids for special education and general education based on the increased formula allowance. General Fund federal revenue, which is part of Other category, for the past three years has been approximately \$15.0 million, \$14.8 million, and \$14.0 million for 2022, 2023, and 2024, respectively. General Fund revenues over the past five years are portrayed in the following graph.

**General Fund Sources of Revenue**



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

**General Fund Budget and Actual Results**

For the year ending June 30, 2024, the Board adopted a budget calling for approximately \$160 million in revenues and \$154 million in expenditures. Actual revenues and other financing sources exceeded expenditures by \$16.3 million at June 30, 2024.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Local property taxes	\$ 37,737,983	\$ 37,990,707	\$37,785,291	\$ (205,416)
Other local and county revenues	2,587,408	3,439,000	6,481,333	3,042,333
Revenue from state sources	102,508,778	104,338,340	107,269,806	2,931,466
Revenue from federal sources	13,420,447	14,357,204	13,999,930	(357,274)
Sales and other conversion of assets	60,000	61,000	50,618	(10,382)
<b>Total revenues</b>	<b>156,314,616</b>	<b>160,186,251</b>	<b>165,586,978</b>	<b>5,400,727</b>
<b>Expenditures</b>				
Administration	5,594,769	5,784,757	5,630,932	(153,825)
District support services	4,587,153	4,261,879	4,619,344	357,465
Regular instruction	65,309,589	64,937,744	60,457,360	(4,480,384)
Vocational education instruction	2,341,888	2,406,879	2,234,521	(172,358)
Special education instruction	29,643,896	28,887,125	28,874,464	(12,661)
Instructional support services	12,504,167	11,032,508	10,888,514	(143,994)
Pupil support services	12,920,507	15,578,043	16,650,421	1,072,378
Sites and buildings	12,243,843	12,182,782	11,592,406	(590,376)
Fiscal and other fixed cost programs	530,000	530,000	525,199	(4,801)
Capital outlay	7,660,677	7,818,040	7,649,670	(168,370)
Debt service	156,496	161,496	156,462	(5,034)
<b>Total expenditures</b>	<b>153,492,985</b>	<b>153,581,253</b>	<b>149,279,293</b>	<b>(4,301,960)</b>
Excess of revenues over expenditures	2,821,631	6,604,998	16,307,685	9,702,687
<b>Other Financing Sources</b>				
Proceeds from Sale of Capital Assets	-	-	1,000	1,000
<b>Net Change in Fund Balances</b>	<b>\$ 2,821,631</b>	<b>\$ 6,604,998</b>	<b>\$ 16,308,685</b>	<b>\$ 9,703,687</b>

Actual revenues of \$165,586,978 were \$5,400,727, or 3.4%, over the final budget. Revenue from state sources was over budget \$2,931,466 due primarily to conservative budgeting for special education aid. Other local and county revenues were over budget \$3,042,333 primarily due to investment earnings exceeding budgeted amounts based on positive investment market conditions.

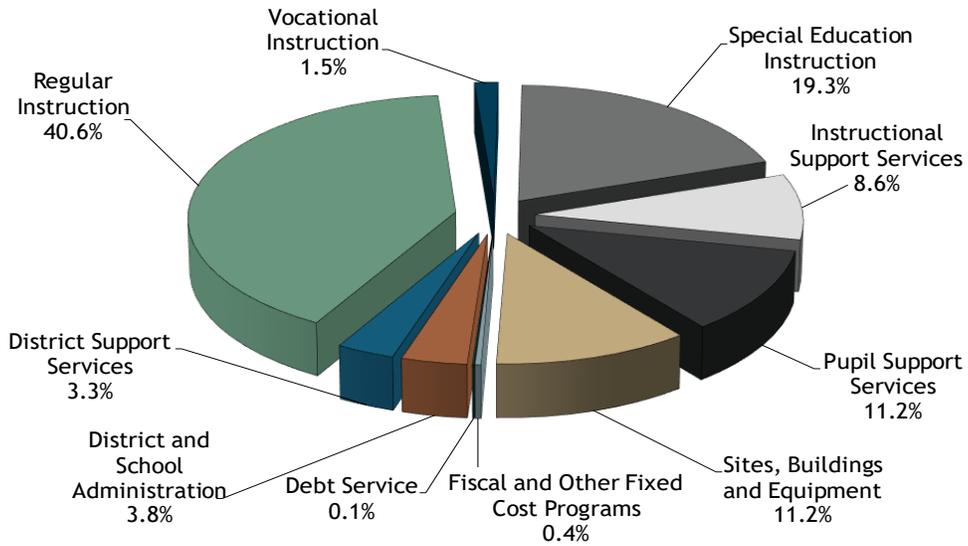
Overall, General Fund expenditures of \$149,279,293 were \$4,301,960, or 2.8%, under budget. Regular instruction was \$4,480,384 under budget largely due to salaries and benefits being under budget with open positions throughout the year. Pupil support services was \$1,072,378 over budget due mainly to higher transportation costs than anticipated. Other expenditure categories were relatively in line with budgeted amounts.

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

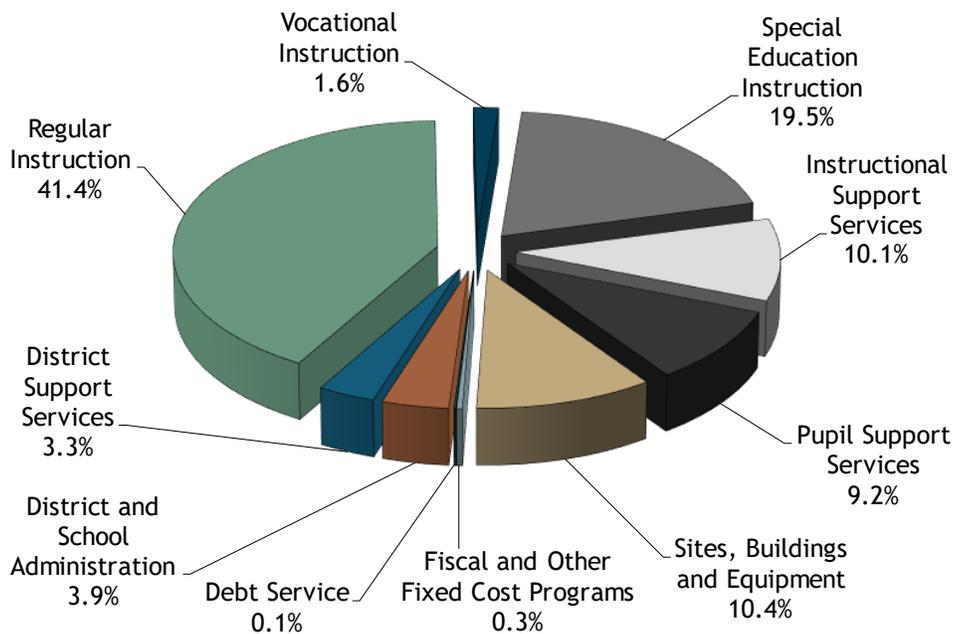
**General Fund Expenditures**

Below is the allocation of expenditures for the past two years. Overall, expenditures in the General Fund increased \$11,930,671, or 8.7%, from 2023 to 2024. A significant portion of the increase relates to salary and benefit expenditures. The three instruction categories, regular, vocational, and special education comprise 61.4% of total expenditures for 2024 compared to 62.5% in 2023.

**2024 General Fund Expenditures**



**2023 General Fund Expenditures**



## Independent School District No. 191 Financial Analysis

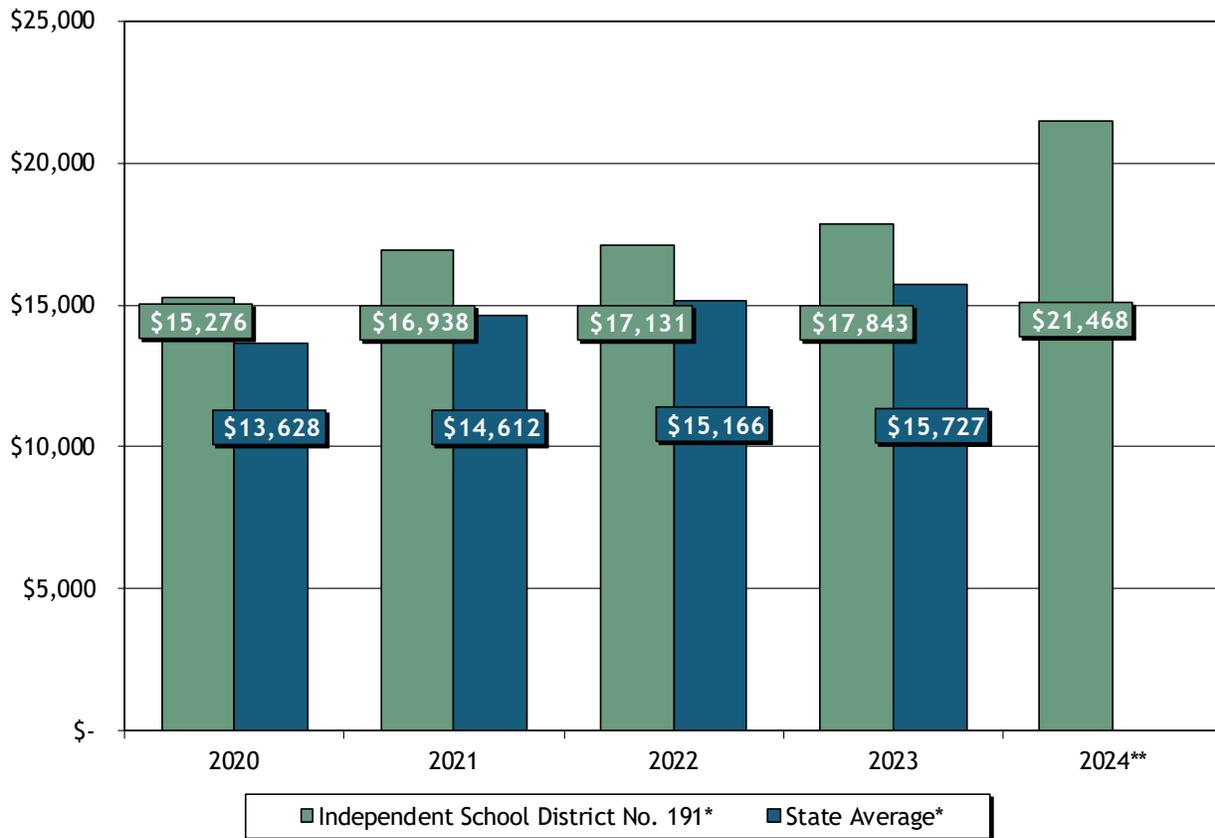
### Revenues Per Student

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

Independent School District No. 191*	2020	2021	2022	2023	2024**
General Fund	\$ 15,276	\$ 16,938	\$ 17,131	\$ 17,843	\$ 21,468
Food Service Fund	650	562	796	741	929
Community Service Fund	797	770	807	855	937
Building Construction Fund	4	-	-	-	-
Debt Service Fund	1,448	1,441	1,537	1,390	1,375
<b>Total Revenues Per Student</b>	<b>\$ 18,175</b>	<b>\$ 19,711</b>	<b>\$ 20,271</b>	<b>\$ 20,829</b>	<b>\$ 24,710</b>

State Average*	2020	2021	2022	2023	2024
General Fund	\$ 13,628	\$ 14,612	\$ 15,166	\$ 15,727	N/A
Food Service Fund	548	569	791	667	N/A
Community Service Fund	595	571	685	745	N/A
Building Construction Fund	134	82	35	104	N/A
Debt Service Fund	1,307	1,466	1,447	1,509	N/A
<b>Total Revenues Per Student</b>	<b>\$ 16,212</b>	<b>\$ 17,300</b>	<b>\$ 18,124</b>	<b>\$ 18,752</b>	<b>N/A</b>

**General Fund Revenues Per ADM Served**



\* Source: *School District Profiles*; year 2024 is not yet available.

\*\* Estimate as of October 21, 2024

## Independent School District No. 191 Financial Analysis

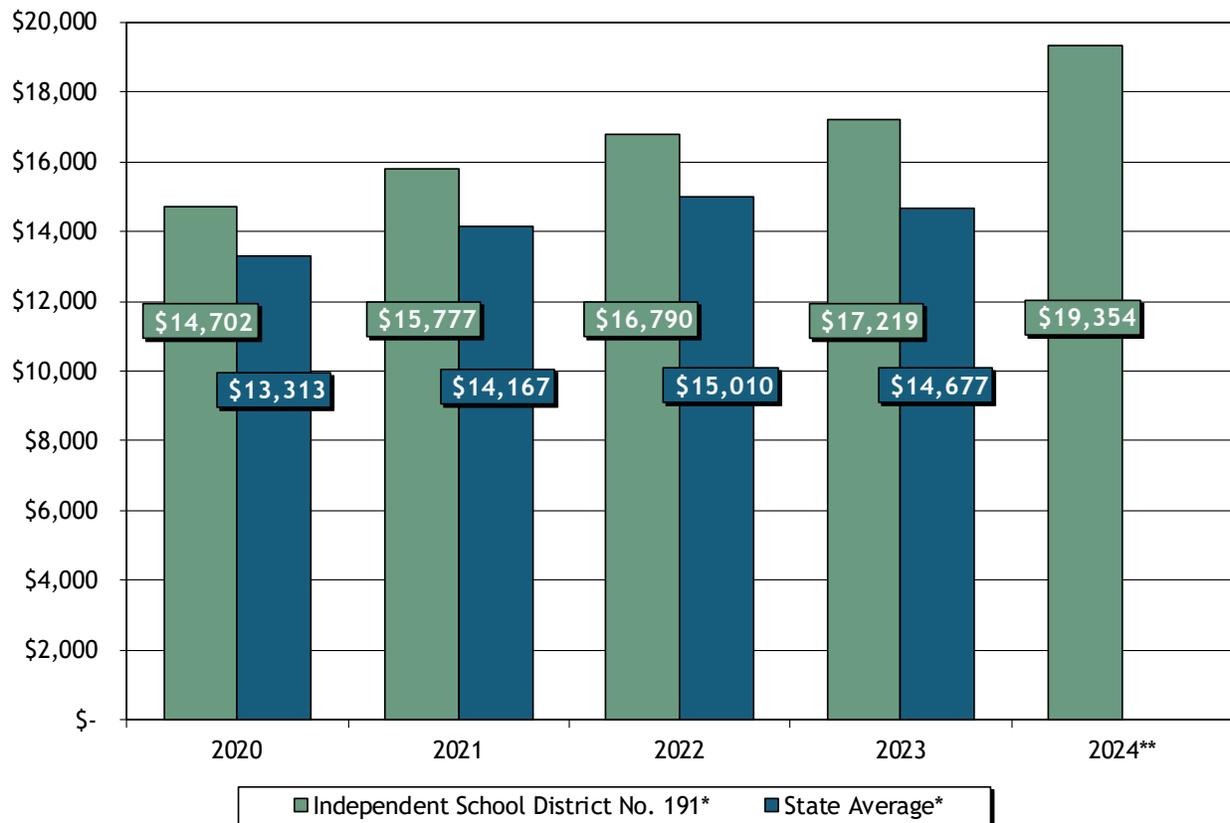
### Expenditures Per Student

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

Independent School District No. 191*	2020	2021	2022	2023	2024**
General Fund	\$ 14,702	\$ 15,777	\$ 16,790	\$ 17,219	\$ 19,354
Food Service Fund	650	551	621	657	799
Community Service Fund	701	653	665	743	795
Building Construction Fund	86	55	209	-	-
Debt Service Funds	1,351	1,485	1,450	1,428	1,472
<b>Total Expenditures Per Student</b>	<b>\$ 17,490</b>	<b>\$ 18,521</b>	<b>\$ 19,735</b>	<b>\$ 20,047</b>	<b>\$ 22,421</b>

State Average*	2020	2021	2022	2023	2024
General Fund	\$ 13,313	\$ 14,167	\$ 15,010	\$ 14,677	N/A
Food Service Fund	554	529	666	702	N/A
Community Service Fund	622	571	646	715	N/A
Building Construction Fund	2,085	2,008	1,773	1,513	N/A
Debt Service Funds	1,345	1,522	1,531	1,551	N/A
<b>Total Expenditures Per Student</b>	<b>\$ 17,919</b>	<b>\$ 18,797</b>	<b>\$ 19,626</b>	<b>\$ 19,158</b>	<b>N/A</b>

### General Fund Expenditures Per ADM Served



\* Source: *School District Profiles*; year 2024 is not yet available.

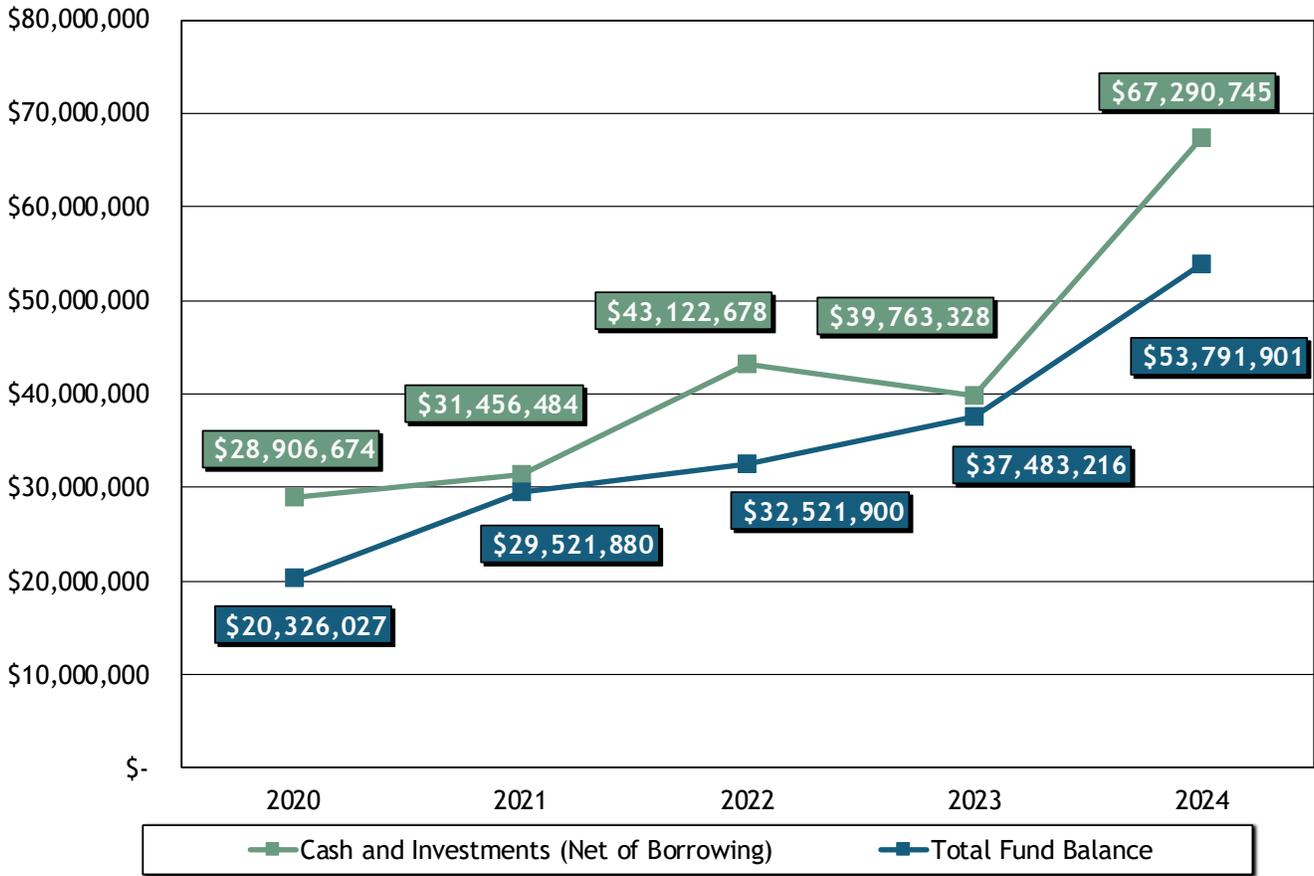
\*\* Estimate as of October 21, 2024

**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,	2020	2021	2022	2023	2024
Revenues	\$ 132,246,197	\$ 134,646,387	\$ 136,020,647	\$ 142,274,703	\$ 165,586,978
Expenditures	(127,299,185)	(125,450,534)	(133,508,576)	(137,348,622)	(149,279,293)
Excess of revenues over expenditures	4,947,012	9,195,853	2,512,071	4,926,081	16,307,685
Other financing sources	-	-	487,949	35,235	1,000
Fund balance, July 1	15,284,399	20,326,027	29,521,880	32,521,900	37,483,216
Change in accounting principle	94,616	-	-	-	-
<b>Fund Balance, June 30</b>	<b>\$ 20,326,027</b>	<b>\$ 29,521,880</b>	<b>\$ 32,521,900</b>	<b>\$ 37,483,216</b>	<b>\$ 53,791,901</b>

Components of Fund Balance					
Year Ended June 30,	2020	2021	2022	2023	2024
Nonspendable	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936	\$ 342,495
Restricted for					
Student activities	252,499	215,674	231,296	249,669	259,689
Capital projects levy	470,611	794,657	521,753	860,910	832,955
Literacy incentive aid	-	-	-	-	313,959
Area Learning Center	3,739,848	4,406,743	5,173,831	7,072,672	8,801,478
Safe schools levy	-	-	-	-	196,200
American Indian Ed aid	-	-	-	-	17,957
Medical assistance	149,917	204,234	376,714	1,991,314	3,340,272
Long-term facilities maintenance	88,742	114,943	212,365	(281,509)	(264,191)
Operating capital	3,177,211	3,284,531	3,325,929	2,962,681	2,049,497
Committed	1,735,209	1,849,490	1,837,017	1,505,311	1,207,116
Assigned	-	5,081,823	1,810,980	-	-
Unassigned	10,276,533	13,187,447	18,777,579	22,518,232	36,694,474
<b>Fund Balance, June 30</b>	<b>\$ 20,326,027</b>	<b>\$ 29,521,880</b>	<b>\$ 32,521,900</b>	<b>\$ 37,483,216</b>	<b>\$ 53,791,901</b>

The chart above summarizes General Fund activity and financial position for each of the last five years. Total General Fund balance represents 36.0% of annual expenditures (based on 2024 spending levels) while the unassigned fund balance represents 24.6% 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**

**Food Service Fund**

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

Year Ended June 30,	2020	2021	2022	2023	2024
Revenues	\$ 5,612,682	\$ 4,457,931	\$ 6,313,631	\$ 5,888,279	\$ 7,165,712
Expenditures	(5,609,449)	(4,364,348)	(4,921,294)	(5,227,056)	(6,162,393)
Excess of revenues over expenditures	3,233	93,583	1,392,337	661,223	1,003,319
Other financing sources	7,793	338	-	1,807	4,667
Fund balance, July 1	1,014,178	1,025,204	1,119,125	2,511,462	3,174,492
<b>Fund Balance, June 30</b>	<b>\$ 1,025,204</b>	<b>\$ 1,119,125</b>	<b>\$ 2,511,462</b>	<b>\$ 3,174,492</b>	<b>\$ 4,182,478</b>

Food service revenues increased by \$1,277,433 in 2024 as there was more state funding for meal reimbursements. Food Service expenditures increased by \$935,337 in 2024 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,	2020	2021	2022	2023	2024
Revenues	\$ 6,889,843	\$ 6,114,709	\$ 6,396,433	\$ 6,800,786	\$ 7,226,888
Expenditures	(6,066,435)	(5,185,327)	(5,273,555)	(5,911,010)	(6,135,359)
Excess of revenues over expenditures	823,408	929,382	1,122,878	889,776	1,091,529
Fund balance, July 1	319,842	1,143,250	2,072,632	3,195,510	4,085,286
<b>Fund Balance, June 30</b>	<b>\$ 1,143,250</b>	<b>\$ 2,072,632</b>	<b>\$ 3,195,510</b>	<b>\$ 4,085,286</b>	<b>\$ 5,176,815</b>
Restricted for					
Community education	\$ 731,211	\$ 1,430,281	\$ 2,375,459	\$ 3,289,382	\$ 4,116,125
Adult basic education	-	-	29,077	-	-
ECFE	-	12,334	212,310	304,140	455,932
School readiness	380,855	588,050	577,712	459,219	588,915
Community service	31,184	41,967	952	32,545	15,843
<b>Total Fund Balance, June 30</b>	<b>\$ 1,143,250</b>	<b>\$ 2,072,632</b>	<b>\$ 3,195,510</b>	<b>\$ 4,085,286</b>	<b>\$ 5,176,815</b>

Revenues exceeded expenditures by \$1,091,529 during fiscal year 2024. Revenues increased by \$426,102, or 6.3%, with increased programming revenue along with additional state funding during the year. Expenditures increased by \$224,349, or 3.8%, with increased salaries, benefits, and purchased services related to the greater activity in programming. The excess of \$1,091,529 during 2024 created a positive fund balance of \$5,176,815 at the end of the fiscal year, the highest mark of the five years presented.

**Independent School District No. 191  
Legislative Summary**

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**

The period in which this aid can be carried over has been revised from six months to one year to be consistent with district financial reporting. Permanent School Fund Supplemental Aid is set at \$40,000 in 2025 for tribal contract schools.

**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. School districts can apply for this new funding stream for 2024 and beyond. Allowable recipients for this aid have been modified to include cooperative units that provide their own transportation for ALCs.

**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. Unspent "Q Comp" funds must be reserved in a restricted fund balance and used only for their intended purpose.

**Basic General Education Aid**

The formula allowance for 2024 was set at \$7,138 and for 2025, the formula allowance increases to \$7,281, which is a 2% increase over 2024. For fiscal years 2026 and beyond, the actual increase will be equal to the Consumer Price Index - Urban with a floor of 2% and a cap of 3%.

**Basic Skills Revenue**

School districts are permitted to execute a one-time transfer of restricted balance sheet funds into another restricted balance sheet that is in alignment with uses.

**Charter School Lease Aid Review**

The Commissioner may develop a system of analyzing charter school lease aid applications. The system will support consistency in applications and allow for the evaluation of the financial viability of multiple charter school leases.

**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.

### **English Learner Aid and Cross Subsidy**

For 2024-2026, aid is \$1,228 times the greater of 20 or total English learner ADM and \$436 times English learner pupil units (concentration). For 2027, this increases to \$1,775 times the greater of 20 or total English learner ADM and \$4630 times English learner pupil units (concentration), and 25% Cross Subsidy Aid Reduction based on second prior year qualifying services.

### **Facilities**

Districts subject to non-voter approved building projects that require a review and comment do not need to publish or hold a public hearing on the results of the review and comment except districts eligible for non-voter construction projects under *Minnesota Statutes* § 126C.40, subd. 6 must hold a public meeting within 45 days of a review and comment decision. The dates of publication of review and comment have been changed to at least 48 days and not more than 70 days before a referendum. Prior legislation was not more than 60 days before a referendum.

### **Food Service Fund**

Lunchroom furniture, including tables and chairs used by pupils to eat, were added as an eligible expense in the food service fund if a surplus exists for three consecutive years.

### **Local Optional Revenue**

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

### **Paraprofessionals**

For the 2024-2025 school year, districts are required to provide 6 hours of training and may be reimbursed for up to 6 hours. A separate payment equal to 2 hours of the district average wage rate will be made. Consultation with the union representative must be made before planning required trainings.

Special education paraprofessionals employed and paid with special education funding during 2024 may continue to be paid with State special education fund (not federal) for 2025 if they meet competences 4 and 9 in the competency grid or are enrolled in a qualifying training and testing program.

MDE and the Professional Educator Licensing and Standards Board (PELSB) are required to review paraprofessional qualifications.

### **Pension Bill and Pension Adjustment Revenue**

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.

### **Special Education Aid**

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

### **Student Support Personnel Aid**

Districts and charters may retain unspent aid in a restricted fund balance, limited to the amount of the prior year's aid allocation.

**Student Teacher Stipend Pilot Program**

Funding of \$6,543,000 has been approved for 8 teacher preparation programs to provide student teachers placed in Minnesota schools during the 2024-2025 school year. Stipends should be awarded at approximately \$6,880 per student teacher.

**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. This aid now required to be paid on a 90/10 basis.

**Voluntary Prekindergarten (VPK)**

VPK seats were increased to 12,360 in 2025 using a \$50 million set aside from 2023. Minneapolis and St. Paul districts are individual regions for purposes of seat allocations, so the allocations of other regions are not impacted by this change. Districts were notified of the new allocation by July 1, 2024.

**Independent School District No. 191  
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:

- ◆ **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.
- ◆ **Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures***  
GASB has issued GASB Statement No. 102 relating to risk disclosures. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.
- ◆ **Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements***  
GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.

The following are 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.

**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 fiscal years beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures***

The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

This Statement provides definitions for concentration and constraint. A concentration is a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

This Statement requires a government to assess whether a concentration or constraint could present a risk of financial difficulty. The District will need to make a disclosure in the notes to the financial statements if all three of the following criteria are true:

- ◆ The District knows about the concentration or constraint prior to financial statement issuance.
- ◆ The concentration or constraint makes the District is vulnerable to risk of a substantial impact.
- ◆ An event or events associated with the concentration or constraint that could cause a substantial impact have either (1) happened; (2) started to happen; or (3) are more likely than not to start happening within 12 months of the financial statements being issued.

If a government determines the above criteria for disclosure have been met, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Disclosures are required for the government as a whole as well as any opinion unit in the financial statements that includes outstanding revenue debt. Disclosures can be combined to avoid unnecessary duplication (e.g., a subsequent event footnote).

GASB Statement No. 102 is effective for fiscal years beginning after June 15, 2024. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Independent School District No. 191  
Executive Summary**

**Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements***

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).



# 2023-24 Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2024

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, 2024**

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



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**Independent School District No. 191**  
**Board of Education and Administration**  
June 30, 2024

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Eric Miller	Chair	December 31, 2024
Anna Werb	Vice Chair	December 31, 2024
Abigail Alt	Clerk	December 31, 2026
Toni Conner	Treasurer	December 31, 2024
Scott Hume	Director	December 31, 2026
Lelsey Chester	Director	December 31, 2026
Safio Mursal	Director	December 31, 2026

Administration

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 23, 2024

## **INTRODUCTION**

The annual comprehensive financial report (ACFR) of Independent School District No. 191, Burnsville, Minnesota (the District) for the fiscal year ended June 30, 2024 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 7,462 students from a population of over 73,006 citizens residing in a 37 square mile area. During fiscal year 2023-24, 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, 2024 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 2023-24 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 administrative 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.

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 11,550 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 452 to a high of 704 students. The District continues to anticipate 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, 2022, and 2023 in an effort to ensure a favorable financial result. During the 2023-2024 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. Contract negotiations brought an increased expenditure that was offset by positions remaining vacant. Wages to attract casual and seasonal employees also experienced an increase with a challenging labor market. As a result, our 2023-2024 expenditures were approximately \$4.3 million dollars less than budgeted while revenues were \$5.4 million more than budgeted. The result was an improvement to the total general fund balance of \$16.3 million.

## **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. The District's enrollment declined by over 200 students throughout the 23-24 school year, therefore, the District is anticipating that the enrollment will continue to decline for the foreseeable future. The State Legislature has increased the general education formula some this past biennium which is appreciated.

## **FINANCIAL PROSPECTS FOR FUTURE YEARS (CONTINUED)**

The District has a long history of maintaining positive fund balances and matching revenues with expenditures. In preparing the 2024-2025 budget, the District planned for a deficit after several years of adding to the fund balance to avoid drastic budget reductions in current and future years. Additionally, federal pandemic relief funds are completely spent and not in the general fund budget for fiscal year ending June 30, 2025.

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 24-25. Nonetheless, the District is committed to maintaining programs and services and to operating within its financial limitations. As the District approaches the 2024-2025 revised budget and the 2025-2026 adopted budget, enrollment projection adjustments and curriculum-based decisions will be at the forefront of the discussion. Closing the achievement gap and increasing student achievement for all students served remains the District's priority. The District will continue to develop a long-range plan to adjust expenditures for a balanced budget in the upcoming years since 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 2024 total market value for the eleventh year in a row.

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.

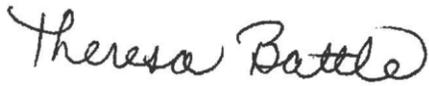
Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. In the 2023-2025 biennium, the Education Finance Bill provided a 4% increase for next year and 2% the year after 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 resources.

## CERTIFICATE OF EXCELLENCE

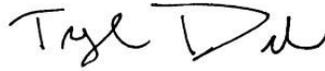
This report will be submitted to the Association of School Business Officials International for consideration for the Certificate of Excellence in Financial Reporting. The District received this award for the past 36 fiscal years and expects to continue to earn the recognition that accompanies the standards 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



The Certificate of Excellence in Financial Reporting  
is presented to

**Independent School District #191**

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2023.

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



A handwritten signature in black ink, reading 'Ryan S. Stechsulte'.

**Ryan S. Stechsulte**  
President

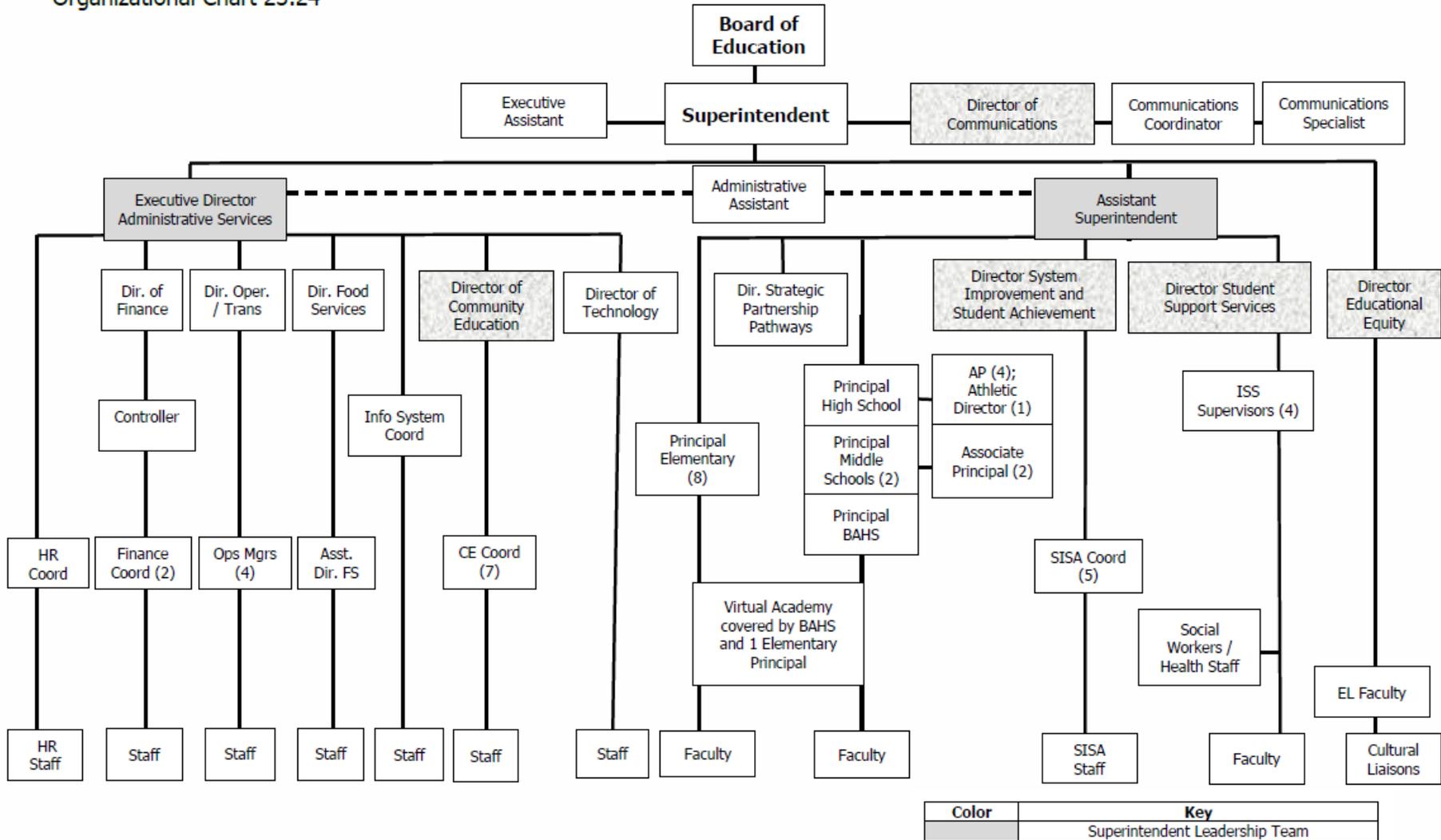
A handwritten signature in black ink, reading 'James M. Rowan'.

**James M. Rowan, CAE, SFO**  
CEO/Executive Director

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**Independent School District No. 191  
Organizational Chart  
June 30, 2024**

Organizational Chart 23.24



Color	Key
	Superintendent Leadership Team

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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, 2024, 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, 2024, 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.

### **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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that 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 have previously audited the District's 2023 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund and the aggregate remaining fund information in our report dated October 18, 2023. In our opinion, the summarized comparative information presented herein as of and for the year end June 30, 2023, 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 Governmental Accounting Standards Board (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.

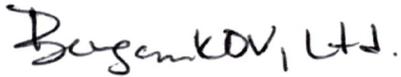
**Other Information**

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 23, 2024, 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.

Handwritten signature in black ink that reads "Bugenkov, Ltd." in a cursive style.

St. Cloud, Minnesota  
October 23, 2024

Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024

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, 2024. 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 2023-24 fiscal year include the following:

- ◆ Government-wide net position, increased by \$35,364,691 or 151.91% better than June 30, 2023, resulting in total net position of \$12,084,396. 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 \$190,934,292 and expenses were \$155,569,601.
- ◆ The total fund balance of the General Fund, as presented in the governmental funds, increased by \$16,308,685 from the prior year.
- ◆ The unassigned fund balance in the General Fund increased by \$14,193,560 from \$22,236,723 to \$36,430,283, which is 24.4% 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.

## 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, 2024**

**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 \$12,084,396 on June 30, 2024. This was an improvement of 151.91% from the prior year (see Table A-1).

Table A-1  
Net Position - Governmental Activities

	Year Ended 2024	Year Ended 2023	Percentage Change
<b>Assets</b>			
Current and other assets	\$ 160,753,099	\$ 137,050,691	17.29%
Capital assets	120,503,207	123,952,029	-2.78%
Total assets	<u>281,256,306</u>	<u>261,002,720</u>	<u>7.76%</u>
<b>Deferred Outflows of Resources</b>	<u>20,957,522</u>	<u>29,159,378</u>	<u>-28.13%</u>
Total assets and deferred outflows of resources	<u>\$ 302,213,828</u>	<u>\$ 290,162,098</u>	<u>4.15%</u>
<b>Liabilities</b>			
Other liabilities	\$ 26,542,872	\$ 22,771,587	16.56%
Long-term liabilities	199,938,980	217,496,630	-8.07%
Total liabilities	<u>\$ 226,481,852</u>	<u>\$ 240,268,217</u>	<u>-5.74%</u>
<b>Deferred Inflows of Resources</b>	<u>\$ 63,647,580</u>	<u>\$ 73,174,176</u>	<u>-13.02%</u>
<b>Net Position</b>			
Net investment in capital assets	\$ 23,178,391	\$ 19,119,846	21.23%
Restricted	28,507,956	24,372,515	16.97%
Unrestricted	<u>(39,601,951)</u>	<u>(66,772,656)</u>	<u>40.69%</u>
Total net position	<u>\$ 12,084,396</u>	<u>\$ (23,280,295)</u>	<u>151.91%</u>

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Net Position (Continued)**

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 2023, as total net position increased \$35,364,691. 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 \$4,135,441 in the current year.

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 \$4,058,545 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 \$27,170,705 in the current fiscal year.

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**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 2024	Year Ended 2023	Percentage Change
<b>Revenues</b>			
Program revenues			
Charges for services	\$ 6,436,919	\$ 6,816,593	-5.57%
Operating grants and contributions	51,510,227	45,053,587	14.33%
Capital grants and contributions	825,099	984,766	-16.21%
General revenues			
Property taxes	49,158,463	41,790,897	17.63%
General grants and aids	79,218,657	69,788,147	13.51%
Investment earnings	3,777,853	2,008,343	88.11%
Other	7,074	16,900	-58.14%
Total revenues	<u>190,934,292</u>	<u>166,459,233</u>	<u>14.70%</u>
<b>Expenses</b>			
Administration	5,216,273	4,576,004	13.99%
District support services	5,569,369	2,503,974	122.42%
Elementary and secondary regular instruction	53,440,089	42,804,488	24.85%
Vocational education instruction	2,015,070	1,777,613	13.36%
Special education instruction	26,290,985	21,955,865	19.74%
Instructional support services	15,130,117	14,855,402	1.85%
Pupil support services	16,260,415	12,180,617	33.49%
Sites and buildings	16,079,494	16,762,838	-4.08%
Fiscal and other fixed cost programs	525,199	437,360	20.08%
Food service	6,377,037	5,318,407	19.91%
Community education and services	5,969,879	6,391,286	-6.59%
Interest and fiscal charges on long-term debt	2,695,674	2,819,947	-4.41%
Total expenses	<u>155,569,601</u>	<u>132,383,801</u>	<u>17.51%</u>
Increase (decrease) in net position	35,364,691	34,075,432	3.78%
<b>Net Position</b>			
Beginning of year	<u>(23,280,295)</u>	<u>(57,355,727)</u>	<u>59.41%</u>
End of year	<u>\$ 12,084,396</u>	<u>\$ (23,280,295)</u>	<u>151.91%</u>

Total revenues were \$190,934,292 while total expenses were \$155,569,601, increasing net position by \$35,364,691.

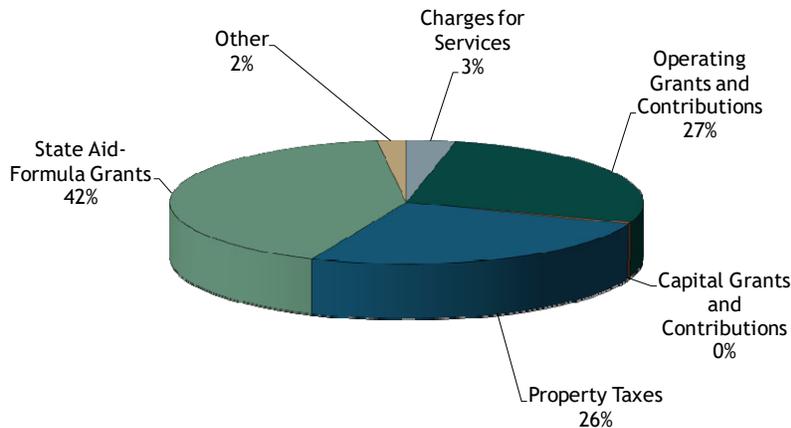
**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

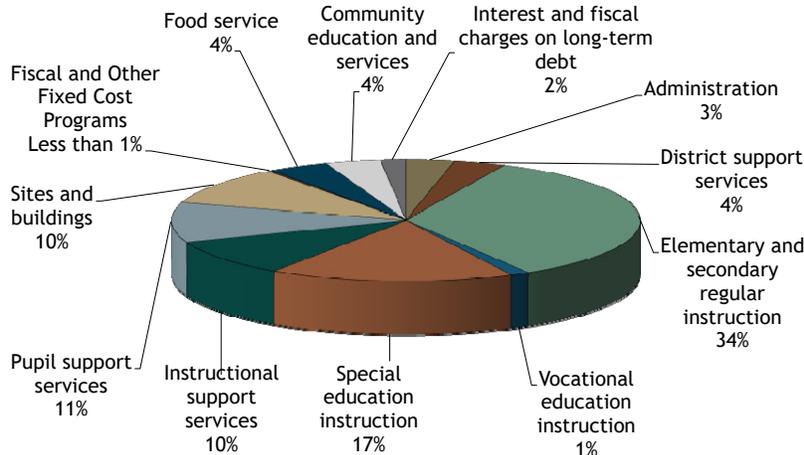
**Changes in Net Position (Continued)**

- ◆ Some of the cost was paid by the users of the District's programs (Table A-2, Charges for Services, \$6,436,919). The majority of this category, approximately \$2.8 million, comes from community education class tuition. \$2.2 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, \$52,335,326).
- ◆ 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 \$49,158,463 in property taxes, \$79,218,657 of unrestricted state aid, as well as investment earnings and other general revenues.

**Figure A-1  
Source of Revenues for Fiscal Year 2024**



**Figure A-2  
Expenses for Fiscal Year 2024**



**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**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
	2024	2023		2024	2023	
Administrative	\$ 5,216,273	\$ 4,576,004	13.99%	\$ 5,205,345	\$ 4,557,975	14.20%
District support services	5,569,369	2,503,974	122.42%	5,550,173	1,695,775	227.29%
Elementary and secondary regular instruction	53,440,089	42,804,488	24.85%	39,875,532	27,509,708	44.95%
Vocational education instruction	2,015,070	1,777,613	13.36%	1,761,443	1,772,184	-0.61%
Special education instruction	26,290,985	21,955,865	19.74%	(2,472,430)	(296,669)	733.40%
Instructional support services	15,130,117	14,855,402	1.85%	12,594,952	12,896,781	-2.34%
Pupil support services	16,260,415	12,180,617	33.49%	16,077,821	11,798,912	36.27%
Sites and buildings	16,079,494	16,762,838	-4.08%	14,986,881	15,488,036	-3.24%
Fiscal and other fixed cost programs	525,199	437,360	20.08%	525,199	437,360	20.08%
Food service	6,377,037	5,318,407	19.91%	(651,482)	(494,568)	31.73%
Community education and services	5,969,879	6,391,286	-6.59%	648,248	1,343,414	-51.75%
Interest and fiscal charges on long-term debt	2,695,674	2,819,947	-4.41%	2,695,674	2,819,947	-4.41%
<b>Total</b>	<b>\$ 155,569,601</b>	<b>\$ 132,383,801</b>	<b>17.51%</b>	<b>\$ 96,797,356</b>	<b>\$ 79,528,855</b>	<b>21.71%</b>

The cost of all governmental activities this year was \$155,569,601, an increase of \$23,185,800 from the prior year. After applying program specific revenue, the net cost of all governmental activities this year was \$96,797,356, or an increase of \$17,268,501 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 2024, thereby contributing to the increase in individual fund balance in most funds. At the end of the 2023-24 fiscal year, the District's governmental funds reported combined fund balances of \$67,890,362. This is a 35.16% 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 also 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 FY24.

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Financial Analysis of the District's Funds (Continued)**

Revenues and other financing sources (excluding transfers in) for the District's governmental funds were \$190,591,916, while total expenditures other financing uses (excluding transfers out) were \$172,931,659. As a result of this, the District completed the year with a net change in fund balances of \$17,660,257.

**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 2.9% decrease in students per year. Enrollment continued to decline from 2023 to 2024 as the District lost approximately 234 students. The following chart reflects that the number of students has decreased over the last 5 years.

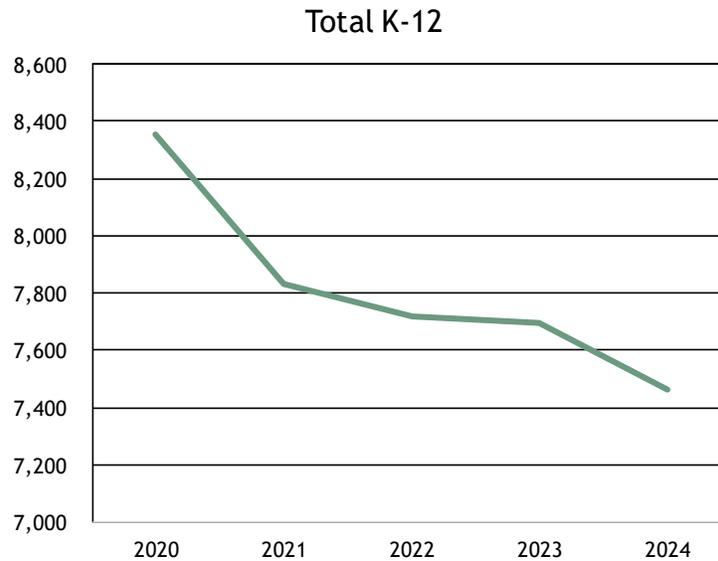
**Table A-4  
Student Enrollment  
Average Daily Membership (ADM)**

<b>Grade</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
ECSE	126	101	137	115	129
School Readiness	138	134	126	121	126
Kdgt.	653	617	600	579	577
1-3	1,763	1,715	1,719	1,758	1,661
4-6	1,791	1,619	1,542	1,554	1,573
7-12	3,883	3,645	3,596	3,569	3,395
Total K-12	8,354	7,831	7,720	7,696	7,462
ADM Change	(318)	(523)	(111)	(24)	(234)
Percent Change	-3.6%	-6.3%	-1.4%	-0.3%	-3.0%

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Enrollment (Continued)**



**General Fund Revenues**

The following schedule presents a summary of General Fund Revenues.

**Table A-5  
General Fund Revenues**

	Year Ended		Change	
	June 30, 2024	June 30, 2023	Increase (Decrease)	Percent Change
Local property taxes	\$ 37,785,291	\$ 29,798,182	\$ 7,987,109	26.8%
Revenue from state sources	107,269,806	91,901,869	15,367,937	16.7%
Revenue from federal sources	13,999,930	14,827,230	(827,300)	-5.6%
Other	6,531,951	5,747,422	784,529	13.7%
<b>Total</b>	<b>\$ 165,586,978</b>	<b>\$ 142,274,703</b>	<b>\$ 23,312,275</b>	<b>16.4%</b>

General Fund revenue increased by \$23,312,275, or 16.4%, from the previous year.

Property taxes increased \$7,987,109 or 26.8% due to increases in the underlying property tax levies.

Other local revenues increased \$784,529, or 13.7%. This was primarily due to increases investment earnings.

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**General Fund Revenues (Continued)**

State Sources increased by \$15,367,937. State aid increased overall after consideration of the following factors. An increase in the general education formula along with a substantial increase in compensatory revenue after the State implemented a pilot program to directly certify more students for educational benefits, resulting in a net increase in general education formula aid of \$8,384,484. There was an increase in state special education revenues in the amount of \$6,366,427 due to an increase in eligible expenditures and an increase to the formula for cross subsidy aid. New state aid categories such as school library aid and student support aid also brought in additional funding for the District.

Federal Revenue is recorded in the year in which the related expenditure is made. Federal Sources decreased by \$827,300 as the District spent the remaining 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.

**General Fund Expenditures**

The following schedule presents a summary of General Fund Expenditures.

**Table A-6  
General Fund Expenditures**

	Year Ended		Change	
	June 30, 2024	June 30, 2023	Increase (Decrease)	Percent Change
Salaries	\$ 78,144,957	\$ 73,739,152	\$ 4,405,805	6.0%
Employee benefits	32,816,479	30,673,902	2,142,577	7.0%
Purchased services	25,553,956	22,527,878	3,026,078	13.4%
Supplies and materials	4,423,814	5,258,510	(834,696)	-15.9%
Capital expenditures	7,806,132	4,326,481	3,479,651	80.4%
Debt service expenditures	-	158,368	(158,368)	-100.0%
Other expenditures	533,951	664,331	(130,380)	-19.6%
<b>Total</b>	<b>\$ 149,279,289</b>	<b>\$ 137,348,622</b>	<b>\$ 11,930,667</b>	<b>8.7%</b>

**Burnsville-Eagan-Savage Public Schools  
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Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**General Fund Expenditures (Continued)**

Total General Fund expenditures increased \$11,930,667 or 8.7% from the previous year. The increase can be attributed mostly to purchased services as well as personnel and employee salaries and benefits 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 according to the negotiated contracts.

**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 an increase of \$6,604,998, total fund balance increased by \$16,308,685, resulting in a fund balance of \$53,791,901 at June 30, 2024.

Revenues were higher than budgeted by \$5,400,727 and expenditures were less than budgeted by \$4,301,960. 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 2023-24 totaled \$7,165,712 and expenditures were \$6,162,393. The June 30, 2024, fund balance is \$4,182,478, an increase of \$1,007,986 from fiscal year 2023. Actual revenues were \$307,972 higher than budget mainly due to more investment earnings and higher meal participation than expected after the switch to Universal Free Meals started in 2024. Actual expenditures were \$7,399 lower than budget. More capital purchases and higher food costs due to the higher meal participation was offset by lower staffing costs from unfilled positions. These variances resulted in fund balance ending the year \$315,038 higher than budgeted.

**Community Service Fund**

The Community Service Fund revenue for 2023-24 totaled \$7,226,888 and expenditures were \$6,135,359. The June 30, 2024, fund balance is \$5,176,815, an increase of \$1,091,529 from fiscal year 2022-2023. The District's Community Education programming planned significant expenditure adjustments and continued to focus their programming on childcare, early learners, youth, and adult programs.

**Capital Projects-Building Construction Fund**

There was no activity in the Capital Projects-Building Construction Fund for 2023-24. The June 30, 2024, fund balance is \$0 due to bond proceeds from the 2015A School Building Bonds being spent down as the building projects are completed for Vision One91.

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
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Year Ended June 30, 2024**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**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 2023-24 totaled \$10,606,671, a decrease of \$442,435 from fiscal year 2023 due to a decrease in the tax levy. The District did not have property sales or issue new bonds in fiscal year 2024. 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 2024, the District had invested approximately \$320.5 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 \$10.4 million.

**Table A-7  
Capital Assets**

	Year Ended 2024	Year Ended 2023	Percent Change
Land	\$ 3,102,468	\$ 3,102,468	0.0%
Construction in progress	1,094,471	-	100.0%
Land improvements	22,133,217	20,770,929	6.6%
Buildings and improvements	274,419,744	272,371,309	0.8%
Equipment	19,568,783	17,106,610	14.4%
Leased equipment	229,658	223,184	2.9%
Less accumulated depreciation/amortization	(200,045,134)	(189,622,471)	5.5%
 Total capital assets	 <u>\$ 120,503,207</u>	 <u>\$ 123,952,029</u>	 <u>-2.8%</u>

**Burnsville-Eagan-Savage Public Schools  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)**

**Long-Term Liabilities**

At year-end, the District had \$103,539,004 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 \$6,281,346 in postemployment severance and health benefits payable at June 30, 2024, and \$89,274,018 in net pension liability.

Total long-term liabilities at June 30, 2024, decreased 8.1% as compared to June 30, 2023, 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 2024	Year Ended 2023	Percent Change
General obligation bonds	\$ 99,160,000	\$ 106,710,000	-7.1%
Net bond premium and discount	4,287,615	5,269,366	-18.6%
Finance purchases from direct borrowing	-	82,355	-100.0%
Lease liability	91,389	156,380	N/A
Net pension liability	89,274,018	95,632,596	-6.6%
Total OPEB liability	5,915,668	8,631,776	-31.5%
Severance benefits payable	365,678	237,948	53.7%
Compensated absences payable	844,612	776,209	8.8%
<b>Total long-term liabilities</b>	<b>\$ 199,938,980</b>	<b>\$ 217,496,630</b>	<b>-8.1%</b>
Long-term liabilities			
Due within one year	\$ 9,301,798	\$ 8,587,891	
Due in more than one year	190,637,182	208,908,739	
<b>Total</b>	<b>\$ 199,938,980</b>	<b>\$ 217,496,630</b>	

**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  
Independent School District No. 191  
Management's Discussion and Analysis  
Year Ended June 30, 2024**

**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 District spent all remaining federal ESSER (I, II, III), CARES, Coronavirus Relief Funding and American Rescue Plan allocations in 2024 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](http://isd191.org).

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**BASIC FINANCIAL STATEMENTS**

Independent School District No. 191  
Statement of Net Position  
June 30, 2024  
(With Summarized Financial Information as of June 30, 2023)

	Governmental Activities	
	2024	2023
<b>Assets</b>		
Cash and investments	\$ 112,177,096	\$ 93,453,931
Current property taxes receivable	26,659,004	25,630,010
Delinquent property taxes receivable	398,910	322,174
Accounts receivable	496,495	656,622
Interest receivable	580,243	214,723
Lease receivable	553,711	259,105
Due from Department of Education	11,079,637	10,034,269
Due from other Minnesota school districts	64,952	92,393
Due from Federal Government through Department of Education	7,789,968	5,271,069
Due from other governmental units	250,288	242,927
Inventory	360,300	269,532
Prepaid items	342,495	603,936
Capital assets, not being depreciated		
Land	3,102,468	3,102,468
Construction in progress	1,094,471	-
Capital assets, net of accumulated depreciation		
Buildings	103,201,163	108,650,069
Improvements other than buildings	6,612,693	6,071,313
Machinery and equipment	6,406,578	5,974,627
Leased assets, net of accumulated amortization		
Leased equipment	85,834	153,552
Total assets	<u>281,256,306</u>	<u>261,002,720</u>
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	19,948,462	27,986,744
Deferred outflows of resources related to OPEB	845,073	972,869
Losses on debt refunding	163,987	199,765
Total deferred outflows of resources	<u>20,957,522</u>	<u>29,159,378</u>
Total assets and deferred outflows of resources	<u>\$ 302,213,828</u>	<u>\$ 290,162,098</u>
<b>Liabilities</b>		
Accounts payable	\$ 8,741,596	\$ 9,093,171
Contracts payable	44,446	-
Salaries and benefits payable	14,714,098	10,508,915
Interest payable	1,474,930	1,596,982
Due to other Minnesota school districts	1,299,709	1,251,919
Due to other governmental units	60,003	55,445
Unearned revenue	208,090	265,155
Bond principal, net of premium		
Payable within one year	7,640,000	7,550,000
Payable after one year	95,807,615	104,429,366
Lease liability		
Payable within one year	70,356	69,041
Payable after one year	21,033	87,339
Finance purchase from direct borrowing		
Payable within one year	-	82,355
Compensated absences payable		
Payable within one year	844,612	776,209
Severance payable		
Payable within one year	43,440	110,286
Payable after one year	322,238	127,662
Total OPEB liability		
Payable within one year	703,390	-
Payable after one year	5,212,278	8,631,776
Net pension liability	<u>89,274,018</u>	<u>95,632,596</u>
Total liabilities	<u>226,481,852</u>	<u>240,268,217</u>
<b>Deferred Inflows of Resources</b>		
Property taxes levied for subsequent year's expenditures	47,479,893	45,495,723
Deferred inflow of resources related to lease receivable	553,710	232,514
Deferred inflows of resources related to pensions	12,389,245	25,861,524
Deferred inflows of resources related to OPEB	2,968,920	1,285,333
Gains on debt refunding	255,812	299,082
Total deferred inflows of resources	<u>63,647,580</u>	<u>73,174,176</u>
<b>Net Position</b>		
Net investment in capital assets	23,178,391	19,119,846
Restricted for		
Debt service	3,327,077	3,964,729
Other purposes	25,180,879	20,407,786
Unrestricted	<u>(39,601,951)</u>	<u>(66,772,656)</u>
Total net position	<u>12,084,396</u>	<u>(23,280,295)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 302,213,828</u>	<u>\$ 290,162,098</u>

See notes to basic financial statements.

Independent School District No. 191  
Statement of Activities  
Year Ended June 30, 2024  
(With Summarized Financial Information for Year Ended June 30, 2023)

Functions/Programs	2024				Net (Expense)	2023
	Expenses	Program Revenues			Revenues and	Net (Expense)
		Charges for	Operating	Capital Grants	Changes in	Revenues and
	Services	Grants and	and	Net Position	Changes in	
		Contributions	Contributions	Governmental	Net Position	
				Activities	Governmental	
				Activities	Activities	
Governmental activities						
Administration	\$ 5,216,273	\$ 1,573	\$ 9,355	\$ -	\$ (5,205,345)	\$ (4,557,975)
District support services	5,569,369	2,339	16,857	-	(5,550,173)	(1,695,775)
Elementary and secondary regular instruction	53,440,089	447,534	13,117,023	-	(39,875,532)	(27,509,708)
Vocational education instruction	2,015,070	-	253,627	-	(1,761,443)	(1,772,184)
Special education instruction	26,290,985	2,240,236	26,523,179	-	2,472,430	296,669
Instructional support services	15,130,117	373,963	2,161,202	-	(12,594,952)	(12,896,781)
Pupil support services	16,260,415	92,267	90,327	-	(16,077,821)	(11,798,912)
Sites and buildings	16,072,733	267,514	-	825,099	(14,980,120)	(15,488,036)
Fiscal and other fixed cost programs	525,199	-	-	-	(525,199)	(437,360)
Food service	6,377,037	208,483	6,820,036	-	651,482	494,568
Community education and services	5,969,879	2,803,010	2,518,621	-	(648,248)	(1,343,414)
Interest and fiscal charges on long-term debt	2,702,435	-	-	-	(2,702,435)	(2,819,947)
Total governmental activities	<u>\$ 155,569,601</u>	<u>\$ 6,436,919</u>	<u>\$ 51,510,227</u>	<u>\$ 825,099</u>	(96,797,356)	(79,528,855)
General revenues						
Taxes						
Property taxes, levied for general purposes					37,787,542	29,793,091
Property taxes, levied for community service					1,603,278	1,597,814
Property taxes, levied for debt service					9,767,643	10,399,992
State aid-formula grants					79,218,657	69,788,147
Gain on sale of assets					7,074	16,900
Investment income					3,777,853	2,008,343
Total general revenues					<u>132,162,047</u>	<u>113,604,287</u>
Change in net position					35,364,691	34,075,432
Net position - beginning					<u>(23,280,295)</u>	<u>(57,355,727)</u>
Net position - ending					<u>\$ 12,084,396</u>	<u>\$ (23,280,295)</u>

Independent School District No. 191  
Balance Sheet - Governmental Funds  
Year Ended June 30, 2024  
(With Summarized Financial Information as of June 30, 2023)

	General	Food Service	Community Service	Debt Service
<b>Assets</b>				
Cash and investments	\$ 67,290,745	\$ 2,611,252	\$ 6,320,953	\$ 9,533,213
Current property taxes receivable	20,542,929	-	844,827	5,271,248
Delinquent property taxes receivable	296,687	-	13,781	88,442
Accounts receivable	54,752	-	14,043	-
Interest receivable	537,198	-	-	-
Lease receivable	-	-	-	553,711
Due from Department of Education	10,568,877	277,421	232,179	1,160
Due from Federal Government through Department of Education	6,461,844	1,286,466	41,658	-
Due from other Minnesota school districts	51,702	-	13,250	-
Due from other governmental units	249,880	-	408	-
Due from other funds	429,903	-	-	-
Inventory	-	360,300	-	-
Prepaid items	342,495	-	-	-
	<u>\$ 106,827,012</u>	<u>\$ 4,535,439</u>	<u>\$ 7,481,099</u>	<u>\$ 15,447,774</u>
<b>Liabilities</b>				
Accounts payable	\$ 1,616,994	161,362	52,600	\$ -
Contracts payable	44,446	-	-	-
Salaries and benefits payable	14,063,234	148,988	501,876	-
Due to other Minnesota school districts	1,281,543	-	18,166	-
Due to other governmental units	60,003	-	-	-
Unearned revenue	295	42,611	104,595	-
	<u>17,066,515</u>	<u>352,961</u>	<u>677,237</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for subsequent year's expenditures	35,770,368	-	1,617,468	10,092,057
Unavailable revenue - delinquent property taxes	198,228	-	9,579	62,839
Deferred inflow of resources related to lease receivable	-	-	-	553,710
	<u>35,968,596</u>	<u>-</u>	<u>1,627,047</u>	<u>10,708,606</u>
<b>Fund Balances</b>				
Nonspendable	342,495	360,300	-	-
Restricted	15,812,007	3,822,178	5,176,815	4,739,168
Committed	1,207,116	-	-	-
Unassigned	36,430,283	-	-	-
	<u>53,791,901</u>	<u>4,182,478</u>	<u>5,176,815</u>	<u>4,739,168</u>
	<u>\$ 106,827,012</u>	<u>\$ 4,535,439</u>	<u>\$ 7,481,099</u>	<u>\$ 15,447,774</u>
Total liabilities, deferred inflows of resources, and fund balances				

See notes to basic financial statements.

Total Governmental Funds	
2024	2023
\$ 85,756,163	\$ 66,541,526
26,659,004	25,630,010
398,910	322,174
68,795	149,666
537,198	192,544
553,711	259,105
11,079,637	10,034,269
7,789,968	5,271,069
64,952	92,393
250,288	242,927
429,903	529,083
360,300	269,532
342,495	603,936
<u>\$ 134,291,324</u>	<u>\$ 110,138,234</u>
\$ 1,830,956	\$ 1,888,901
44,446	-
14,714,098	10,508,915
1,299,709	1,251,919
60,003	55,445
147,501	193,373
<u>18,096,713</u>	<u>13,898,553</u>
47,479,893	45,495,723
270,646	281,339
553,710	232,514
<u>48,304,249</u>	<u>46,009,576</u>
702,795	873,468
29,550,168	25,614,603
1,207,116	1,505,311
36,430,283	22,236,723
<u>67,890,362</u>	<u>50,230,105</u>
<u>\$ 134,291,324</u>	<u>\$ 110,138,234</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, 2024  
(With Summarized Financial Information as of June 30, 2023)

	2024	2023
Total fund balances - governmental funds	\$ 67,890,362	\$ 50,230,105
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	320,318,683	313,351,316
Less accumulated depreciation	(199,901,310)	(189,552,839)
Leased assets	229,658	223,184
Less accumulated amortization	(143,824)	(69,632)
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	(99,160,000)	(106,710,000)
Unamortized bond premium and discount	(4,287,615)	(5,269,366)
Deferred charge on refunding (net)	(91,825)	(99,317)
Lease liability	(91,389)	(156,380)
Finance purchase from direct borrowing	-	(82,355)
Compensated absences payable	(844,612)	(776,209)
Total OPEB liability	(5,915,668)	(8,631,776)
Net pension liability	(89,274,018)	(95,632,596)
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	19,948,462	27,986,744
Deferred inflows of resources related to pensions	(12,389,245)	(25,861,524)
Deferred outflows of resources related to OPEB	845,073	972,869
Deferred inflows of resources related to OPEB	(2,968,920)	(1,285,333)
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.	270,646	281,339
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 in governmental activities in the Statement of Net Position and interfund activity is removed.	19,124,868	19,398,457
Governmental funds do not report a liability for accrued interest on bonds until due and payable.	(1,474,930)	(1,596,982)
Total net position - governmental activities	\$ 12,084,396	\$ (23,280,295)

See notes to basic financial statements.

Independent School District No. 191  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds  
Year Ended June 30, 2024  
(With Summarized Financial Information for Year Ended June 30, 2023)

	General	Food Service	Community Service	Debt Service
<b>Revenues</b>				
Local property taxes	\$ 37,785,291	\$ -	\$ 1,604,461	\$ 9,779,404
Other local and county revenues	6,481,333	166,834	3,440,115	815,034
Revenue from state sources	107,269,806	1,082,994	1,788,069	12,233
Revenue from federal sources	13,999,930	5,707,401	376,025	-
Sales and other conversion of assets	50,618	208,483	18,218	-
Total revenues	<u>165,586,978</u>	<u>7,165,712</u>	<u>7,226,888</u>	<u>10,606,671</u>
<b>Expenditures</b>				
<b>Current</b>				
Administration	5,630,932	-	-	-
District support services	4,619,344	-	-	-
Elementary and secondary regular instruction	60,457,360	-	-	-
Vocational education instruction	2,234,521	-	-	-
Special education instruction	28,874,464	-	-	-
Instructional support services	10,888,514	-	-	-
Pupil support services	16,650,421	-	-	-
Sites and buildings	11,592,406	-	-	-
Fiscal and other fixed cost programs	525,199	-	-	-
Food service	-	5,882,458	-	-
Community education and services	-	-	6,115,597	-
<b>Capital outlay</b>				
Administration	10,926	-	-	-
District support services	334,144	-	-	-
Elementary and secondary regular instruction	100,914	-	-	-
Vocational education instruction	14,784	-	-	-
Special education instruction	18,469	-	-	-
Instructional support services	1,986,562	-	-	-
Pupil support services	39,931	-	-	-
Sites and buildings	5,143,940	-	-	-
Food service	-	279,935	-	-
Community education and services	-	-	19,762	-
<b>Debt service</b>				
Principal	147,347	-	-	7,550,000
Interest and fiscal charges	9,115	-	-	3,804,614
Total expenditures	<u>149,279,293</u>	<u>6,162,393</u>	<u>6,135,359</u>	<u>11,354,614</u>
Excess of revenues over (under) expenditures	16,307,685	1,003,319	1,091,529	(747,943)
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	1,000	4,667	-	-
Lease proceeds	-	-	-	-
Total other financing sources (uses)	<u>1,000</u>	<u>4,667</u>	<u>-</u>	<u>-</u>
Net change in fund balances	16,308,685	1,007,986	1,091,529	(747,943)
<b>Fund Balances</b>				
Beginning of year	<u>37,483,216</u>	<u>3,174,492</u>	<u>4,085,286</u>	<u>5,487,111</u>
End of year	<u>\$ 53,791,901</u>	<u>\$ 4,182,478</u>	<u>\$ 5,176,815</u>	<u>\$ 4,739,168</u>

See notes to basic financial statements.

Total Governmental Funds	
2024	2023
\$ 49,169,156	\$ 41,799,089
10,903,316	9,415,843
110,153,102	93,864,029
20,083,356	19,743,383
277,319	1,190,530
<u>190,586,249</u>	<u>166,012,874</u>
5,630,932	5,291,647
4,619,344	4,591,871
60,457,360	56,761,715
2,234,521	2,168,497
28,874,464	26,717,926
10,888,514	12,435,175
16,650,421	12,688,513
11,592,406	11,735,834
525,199	472,595
5,882,458	5,209,869
6,115,597	5,831,718
10,926	62,697
334,144	80
100,914	94,918
14,784	30,383
18,469	64,563
1,986,562	1,478,105
39,931	763
5,143,940	2,594,972
279,935	17,187
19,762	79,292
7,697,347	7,284,147
3,813,729	4,228,108
<u>172,931,659</u>	<u>159,840,575</u>
17,654,590	6,172,299
5,667	1,807
-	35,235
<u>5,667</u>	<u>37,042</u>
17,660,257	6,209,341
50,230,105	44,020,764
<u>\$ 67,890,362</u>	<u>\$ 50,230,105</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, 2024**  
**(With Summarized Financial Information for Year Ended June 30, 2023)**

	<u>2024</u>	<u>2023</u>
Net change in fund balances - total governmental funds	\$ 17,660,257	\$ 6,209,341
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	6,973,841	8,244,519
Depreciation expense	(10,348,471)	(11,846,031)
Amortization expense	(74,192)	(68,490)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.		
	(68,403)	23,117
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.		
	7,697,346	7,284,147
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.		
	904,725	460,741
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 accrue, regardless of when it is due.		
	122,052	227,211
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	989,243	1,180,950
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.		
Lease proceeds	-	(35,235)
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.		
	(273,589)	(1,502,534)
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.		
	11,792,575	23,905,888
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.		
	<u>(10,693)</u>	<u>(8,192)</u>
Change in net position - governmental activities	<u>\$ 35,364,691</u>	<u>\$ 34,075,432</u>

**Independent School District No. 191**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Local property taxes	\$ 37,737,983	\$ 37,990,707	\$ 37,785,291	\$ (205,416)
Other local and county revenues	2,587,408	3,439,000	6,481,333	3,042,333
Revenue from state sources	102,508,778	104,338,340	107,269,806	2,931,466
Revenue from federal sources	13,420,447	14,357,204	13,999,930	(357,274)
Sales and other conversion of assets	60,000	61,000	50,618	(10,382)
Total revenues	<u>156,314,616</u>	<u>160,186,251</u>	<u>165,586,978</u>	<u>5,400,727</u>
<b>Expenditures</b>				
<b>Current</b>				
Administration	5,594,769	5,784,757	5,630,932	(153,825)
District support services	4,587,153	4,261,879	4,619,344	357,465
Elementary and secondary regular instruction	65,309,589	64,937,744	60,457,360	(4,480,384)
Vocational education instruction	2,341,888	2,406,879	2,234,521	(172,358)
Special education instruction	29,643,896	28,887,125	28,874,464	(12,661)
Instructional support services	12,504,167	11,032,508	10,888,514	(143,994)
Pupil support services	12,920,507	15,578,043	16,650,421	1,072,378
Sites and buildings	12,243,843	12,182,782	11,592,406	(590,376)
Fiscal and other fixed cost programs	530,000	530,000	525,199	(4,801)
<b>Capital outlay</b>				
Administration	68,436	93,280	10,926	(82,354)
District support services	131,060	410,060	334,144	(75,916)
Elementary and secondary regular instruction	86,839	166,016	100,914	(65,102)
Vocational education instruction	10,815	515	14,784	14,269
Special education instruction	31,450	48,950	18,469	(30,481)
Instructional support services	2,423,640	2,495,329	1,986,562	(508,767)
Pupil support services	127,246	127,246	39,931	(87,315)
Sites and buildings	4,781,191	4,476,644	5,143,940	667,296
<b>Debt service</b>				
Principal	153,164	153,164	147,347	(5,817)
Interest and fiscal charges	3,332	8,332	9,115	783
Total expenditures	<u>153,492,985</u>	<u>153,581,253</u>	<u>149,279,293</u>	<u>(4,301,960)</u>
Excess of revenues over expenditures	2,821,631	6,604,998	16,307,685	9,702,687
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	-	-	1,000	1,000
Net change in fund balance	<u>\$ 2,821,631</u>	<u>\$ 6,604,998</u>	16,308,685	<u>\$ 9,703,687</u>
<b>Fund Balance</b>				
Beginning of year			<u>37,483,216</u>	
End of year			<u>\$ 53,791,901</u>	

See notes to basic financial statements.

Independent School District No. 191  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance -  
Budget and Actual - Food Service Fund  
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Other local and county revenues	\$ 10,058	\$ 70,000	\$ 166,834	\$ 96,834
Revenue from state sources	938,105	906,334	1,082,994	176,660
Revenue from federal sources	4,865,950	5,656,406	5,707,401	50,995
Sales and other conversion of assets	225,000	225,000	208,483	(16,517)
Total revenues	<u>6,039,113</u>	<u>6,857,740</u>	<u>7,165,712</u>	<u>307,972</u>
<b>Expenditures</b>				
Current				
Food service	5,927,292	5,954,792	5,882,458	(72,334)
Capital outlay				
Food service	100,000	215,000	279,935	64,935
Total expenditures	<u>6,027,292</u>	<u>6,169,792</u>	<u>6,162,393</u>	<u>(7,399)</u>
Excess of revenues over expenditures	11,821	687,948	1,003,319	315,371
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	2,000	5,000	4,667	(333)
Net change in fund balance	<u>\$ 13,821</u>	<u>\$ 692,948</u>	1,007,986	<u>\$ 315,038</u>
<b>Fund Balance</b>				
Beginning of year			<u>3,174,492</u>	
End of year			<u>\$ 4,182,478</u>	

Independent School District No. 191  
Statement of Revenue, Expenditures, and  
Changes in Fund Balance -  
Budget and Actual - Community Service Fund  
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
Local property taxes	\$ 1,617,454	\$ 1,617,454	\$ 1,604,461	\$ (12,993)
Other local and county revenues	2,733,500	2,997,771	3,440,115	442,344
Revenue from state sources	1,810,012	1,812,212	1,788,069	(24,143)
Revenue from federal sources	224,707	462,237	376,025	(86,212)
Sales and other conversion of assets	10,000	10,500	18,218	7,718
Total revenues	<u>6,395,673</u>	<u>6,900,174</u>	<u>7,226,888</u>	<u>326,714</u>
<b>Expenditures</b>				
Current				
Community education and services	6,315,031	6,441,021	6,115,597	(325,424)
Capital outlay				
Community education and services	50,400	39,400	19,762	(19,638)
Total expenditures	<u>6,365,431</u>	<u>6,480,421</u>	<u>6,135,359</u>	<u>(345,062)</u>
Net change in fund balance	<u>\$ 30,242</u>	<u>\$ 419,753</u>	1,091,529	<u>\$ 671,776</u>
<b>Fund Balance</b>				
Beginning of year			<u>4,085,286</u>	
End of year			<u>\$ 5,176,815</u>	

Independent School District No. 191  
Statement of Net Position - Proprietary Funds  
Year Ended June 30, 2024  
(With Summarized Financial Information as of June 30, 2023)

	Governmental Activities - Internal Service Funds	
	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Current assets		
Cash and investments	\$ 26,420,933	\$ 26,912,405
Interest receivable	43,045	22,179
Accounts receivable	427,700	506,956
Due from other funds	328,040	313,090
Total assets	<u>27,219,718</u>	<u>27,754,630</u>
<b>Liabilities</b>		
Current liabilities		
Health and dental claims payable	\$ 2,893,482	\$ 2,715,336
Due to plan participants	4,017,158	4,488,934
Severance benefits payable	43,440	110,286
Due to other funds	757,943	842,173
Unearned revenue	60,589	71,782
Total current liabilities	<u>7,772,612</u>	<u>8,228,511</u>
Noncurrent liabilities		
Severance benefits payable	322,238	127,662
Total liabilities	<u>8,094,850</u>	<u>8,356,173</u>
<b>Net Position</b>		
Unrestricted	<u>\$ 19,124,868</u>	<u>\$ 19,398,457</u>

Independent School District No. 191  
Statement of Revenues, Expenses, and Changes  
in Fund Net Position - Proprietary Funds  
Year Ended June 30, 2024  
(With Summarized Financial Information for Year Ended June 30, 2023)

	Governmental Activities - Internal Service Funds	
	2024	2023
<b>Operating Revenue</b>		
Charges for services	\$ 25,109,506	\$ 22,320,153
Other services	399,822	638,618
Total operating revenue	<u>25,509,328</u>	<u>22,958,771</u>
<b>Operating Expenses</b>		
Health insurance claim payments	25,261,473	23,766,205
Dental insurance claim payments	902,685	845,634
Severance payments	127,730	51,009
OPEB payments	789,184	868,796
Total operating expenses	<u>27,081,072</u>	<u>25,531,644</u>
Operating income (loss)	(1,571,744)	(2,572,873)
<b>Nonoperating Income</b>		
Earnings on investments	<u>1,298,155</u>	<u>1,070,339</u>
Change in net position	(273,589)	(1,502,534)
<b>Net Position</b>		
Beginning of year	<u>19,398,457</u>	<u>20,900,991</u>
End of year	<u>\$ 19,124,868</u>	<u>\$ 19,398,457</u>

Independent School District No. 191  
Statement of Cash Flows - Proprietary Funds  
Year Ended June 30, 2024  
(With Summarized Financial Information for Year Ended June 30, 2023)

	Governmental Activities - Internal Service Funds	
	2024	2023
<b>Cash Flows - Operating Activities</b>		
Receipts from interfund services provided	\$ 25,562,441	\$ 22,525,744
Payments for health and dental claims	(26,457,788)	(24,303,348)
Payments to employee OPEB	(873,414)	(802,435)
Payments for severance benefits	-	(495,736)
Net cash flows - operating activities	<u>(1,768,761)</u>	<u>(3,075,775)</u>
<b>Cash Flows - Investment Activities</b>		
Interest received	1,277,289	1,057,854
Net cash flows - investment activities	<u>1,277,289</u>	<u>1,057,854</u>
Net change in cash and cash equivalents	(491,472)	(2,017,921)
<b>Cash and Cash Equivalents</b>		
Beginning of year	<u>26,912,405</u>	<u>28,930,326</u>
End of year	<u>\$ 26,420,933</u>	<u>\$ 26,912,405</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>		
Operating income (loss)	\$ (1,571,744)	\$ (2,572,873)
Adjustments to reconcile operating income (loss) to net cash		
Health and dental claims payable	178,146	(633,617)
Due to plan participants	(471,776)	942,108
Severance payable	127,730	(444,727)
Due to other funds	(84,230)	66,361
Accounts receivable	79,256	(436,263)
Due from other funds	(14,950)	1,168
Unearned revenue	(11,193)	2,068
Total adjustments	<u>(197,017)</u>	<u>(502,902)</u>
Net cash flows - operating activities	<u>\$ (1,768,761)</u>	<u>\$ (3,075,775)</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.

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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

**Description of Funds: (Continued)**

Major Funds: (Continued)

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.

Cash and investments at June 30, 2024, 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Deposits and Investments (Continued)**

*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 2023, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2024. The remaining portion of the levy will be recognized when measurable and available.

**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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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. The capitalization threshold for grouped assets is \$50,000. 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 and construction in progress. 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.

**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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Lease Receivable (Continued)**

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, 2026. During the year ended June 30, 2024, the District recognized \$259,105 and \$4,769 in lease revenue and interest revenue, respectively, pursuant to the contract. Remaining amounts due in the year ended June 30, 2024, principal of \$553,711 and interest of \$21,621.

**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.

**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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Deferred Outflows/Inflows of Resources (Continued)**

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.

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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**R. Fund Equity (Continued)**

- ◆ 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.

**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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**U. Budgetary Information (Continued)**

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.

Custodial Credit Risk - Deposits: 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	\$ 6,204,000
Checking accounts	330,728
Petty cash	980
	980
Total deposits	\$ 6,535,708

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments**

As of June 30, 2024, the District had the following investments:

	Amount	Weighted Average Maturity (Years)	Credit Rating	Level
Brokered Money Market Accounts	\$ 56,868,282	N/A	AAA	N/A
U.S. Treasury Securities	909,318	2.99	N/A	2
Term Series	33,928,413	1.34	AAm	N/A
Fixed Income ETF	6,465,337	N/A	N/A	2
Domestic Equity ETF	3,201,083	N/A	N/A	2
International Equity ETF	344,916	N/A	N/A	2
Negotiable Certificates of Deposit	3,924,039	1.72	Aa2-Aa1/A-AA	2
 Total Investments	 <u>\$ 105,641,388</u>			

At June 30, 2024, 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.

**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.

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

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, 2024:

- ◆ \$14,844,693 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, 2024:

District Governmental Funds	
Deposits (Note 2.A.)	\$ 6,535,708
Investments (Note 2.B.)	<u>105,641,388</u>
Total deposits and investments	<u><u>\$ 112,177,096</u></u>

Cash, deposits, and investments are presented in the June 30, 2024, basic financial statements as follows:

Statement of Net Position	
Cash and investments	<u><u>\$ 112,177,096</u></u>

**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, 2024, 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</u>
	<u>Service Fund</u>
	<u>OPEB</u>
	<u>Revocable Trust</u>
General Fund	\$ 429,903
Internal Service Fund	
Self-Insured Dental	12,014
Self-Insured Health	<u>316,026</u>
Total	<u>\$ 757,943</u>

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 3,102,468	\$ -	\$ -	\$ 3,102,468
Construction in progress	-	1,094,471	-	1,094,471
Total capital assets not being depreciated	<u>3,102,468</u>	<u>1,094,471</u>	<u>-</u>	<u>4,196,939</u>
Other capital assets				
Buildings	272,371,309	2,048,435	-	274,419,744
Improvements other than buildings	20,770,929	1,362,288	-	22,133,217
Machinery and equipment	17,106,610	2,462,173	-	19,568,783
Leased equipment	223,184	6,474	-	229,658
Total capital assets at historical cost	<u>310,472,032</u>	<u>5,879,370</u>	<u>-</u>	<u>316,351,402</u>
Less accumulated depreciation for				
Buildings	163,721,240	7,497,341	-	171,218,581
Improvements other than buildings	14,699,616	820,908	-	15,520,524
Machinery and equipment	11,131,983	2,030,222	-	13,162,205
Less accumulated amortization for				
Leased equipment	69,632	74,192	-	143,824
Total accumulated depreciation and amortization	<u>189,622,471</u>	<u>10,422,663</u>	<u>-</u>	<u>200,045,134</u>
Total other capital assets, net	<u>120,849,561</u>	<u>(4,543,293)</u>	<u>-</u>	<u>116,306,268</u>
Governmental activities, capital assets, net	<u>\$ 123,952,029</u>	<u>\$ (3,448,822)</u>	<u>\$ -</u>	<u>\$ 120,503,207</u>

**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

Depreciation and amortization expense of \$10,422,663 for the year ended June 30, 2024, was charged to the following governmental functions:

District support services	\$ 914,663
Elementary and secondary regular instruction	50,342
Special education instruction	34,147
Instructional support services	4,663,289
Sites and buildings	4,214,485
Food service	468,378
Community service	77,359
	\$ 10,422,663
Total depreciation expense	\$ 10,422,663

**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	\$ 53,430,000	\$ 1,825,000
2016A G.O. Alt Fac Refunding Bonds	03/15/16	2.0 - 3.0%	36,715,000	2033	22,815,000	2,580,000
2016B G.O. OPEB Refunding Bonds	02/01/17	0.6 - 2.8%	13,990,000	2029	6,470,000	1,235,000
2020A G.O. Alt Fac Refunding Bonds	11/04/20	2.0 - 4.0%	11,485,000	2030	8,500,000	1,210,000
2021A G.O. Alt Fac Refunding Bonds	11/04/21	5.00%	9,680,000	2030	7,945,000	790,000
Plus Unamortized Premium					4,287,615	-
Total G.O. Bonds					103,447,615	7,640,000
Lease liability					91,389	70,356
Severance benefits					365,678	43,440
Compensated absences					844,612	844,612
					\$ 104,749,294	\$ 8,598,408
Total all long-term liabilities						

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

**B. Changes in Long-Term Liabilities**

	Beginning Balance	Additions	Retirements	Ending Balance
Long-term liabilities				
G.O. Bonds	\$ 106,710,000	\$ -	\$ 7,550,000	\$ 99,160,000
Bond premiums	5,269,366	-	981,751	4,287,615
Financed purchase from direct borrowing	82,355	-	82,355	-
Lease liability	156,380	-	64,991	91,389
Severance benefits	237,948	127,730	-	365,678
Compensated absences	776,209	106,035	37,632	844,612
	<u>\$ 113,232,258</u>	<u>\$ 233,765</u>	<u>\$ 8,716,729</u>	<u>\$ 104,749,294</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 liability. 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
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	8,930,000	2,348,343	11,278,343
2030-2034	40,435,000	7,206,237	47,641,237
2035-2036	17,420,000	853,612	18,273,612
	<u>\$ 99,160,000</u>	<u>\$ 22,870,708</u>	<u>\$ 122,030,708</u>

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

**C. Minimum Debt Payments (Continued)**

Year Ending June 30	Lease Liability		
	Principal	Interest	Total
2025	\$ 70,356	\$ 2,267	\$ 72,623
2026	6,733	719	7,452
2027	7,008	444	7,452
2028	7,292	159	7,451
Total	\$ 91,389	\$ 3,589	\$ 94,978

**D. 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.

**Independent School District No. 191  
Notes to Basic Financial Statements**

**NOTE 6 - FUND BALANCES/NET POSITION (CONTINUED)**

**A. Fund Equity (Continued)**

	General Fund	Food Service	Community Service	Debt Service	Total
<b>Nonspendable for</b>					
Inventory	\$ -	\$ 360,300	\$ -	\$ -	\$ 360,300
Prepaid items	342,495	-	-	-	342,495
	<u>342,495</u>	<u>360,300</u>	<u>-</u>	<u>-</u>	<u>702,795</u>
<b>Restricted for</b>					
Student Activities	259,689	-	-	-	259,689
Capital Projects Levy	832,955	-	-	-	832,955
American Indian Education	17,957	-	-	-	17,957
Literacy Aid	313,959	-	-	-	313,959
Medical Assistance	3,340,272	-	-	-	3,340,272
Operating Capital	2,049,497	-	-	-	2,049,497
Area Learning Center	8,801,478	-	-	-	8,801,478
Safe Schools	196,200	-	-	-	196,200
Food Service	-	3,822,178	-	-	3,822,178
Community Education	-	-	4,116,125	-	4,116,125
Early Childhood and Family Education	-	-	455,932	-	455,932
School Readiness	-	-	588,915	-	588,915
Community Service	-	-	15,843	-	15,843
Debt Service	-	-	-	4,739,168	4,739,168
	<u>15,812,007</u>	<u>3,822,178</u>	<u>5,176,815</u>	<u>4,739,168</u>	<u>29,550,168</u>
<b>Committed for</b>					
Program Carryover - Noncapital	445,145	-	-	-	445,145
Program Carryover - Facilities Rental	380,587	-	-	-	380,587
Pro Pay Program	381,384	-	-	-	381,384
	<u>1,207,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,207,116</u>
<b>Unassigned for</b>					
General purposes	36,430,283	-	-	-	36,430,283
<b>Total fund balance</b>	<u>\$ 53,791,901</u>	<u>\$ 4,182,478</u>	<u>\$ 5,176,815</u>	<u>\$ 4,739,168</u>	<u>\$ 67,890,362</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.

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

**NOTE 6 - FUND BALANCES/NET POSITION (CONTINUED)**

**A. Fund Equity (Continued)**

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/Reserved for American Indian Education Aid - This balance represents resources remaining in the American Indian Education Funds.

Restricted/Reserved for Literacy Incentive Aid - This balance represents the resources available to support implementation of evidence-based reading instruction.

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/Reserved for Safe Schools Revenue - The unspent resources available from the Safe Schools revenue must be restricted in this account for future use.

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, 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.

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.

**NOTE 6 - FUND BALANCES/NET POSITION (CONTINUED)**

**A. Fund Equity (Continued)**

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, 2024, was (\$4,106,782). 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.

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 (DCP) administered by the Minnesota State.

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

**Teachers' Retirement Association**

**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 1 Benefits*

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

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).

Or

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.

*Tier II Benefits*

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.

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

**Teachers' Retirement Association (Continued)**

**B. Benefits Provided (Continued)**

*Tier II Benefits (Continued)*

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, 2022, June 30, 2023, and June 30, 2024, were:

	June 30, 2022		June 30, 2023		June 30, 2024	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.0 %	12.34 %	11.0 %	12.55 %	11.3 %	12.75 %
Coordinated	7.5	8.34	7.5	8.55	7.8	8.75

The following is a reconciliation of employer contributions in TRA's fiscal year 2023 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	\$ 508,764
Deduct employer contributions not related to future contribution efforts	(87)
Deduct TRA's contributions not included in allocation	<u>(643)</u>
Total employer contributions	508,034
Total non-employer contributions	<u>35,587</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 543,621</u></u>

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

**Teachers' Retirement Association (Continued)**

**C. Contribution Rate (Continued)**

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.

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2023, 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, 2023
Measurement date	June 30, 2023
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 2022 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- ◆ The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- ◆ The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- ◆ The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- ◆ The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- ◆ TRA's amortization date will remain the same at 2048.

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

**Teachers' Retirement Association (Continued)**

**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 2023 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).

**F. Net Pension Liability**

On June 30, 2024, the District reported a liability of \$74,925,233 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 0.9075% at the end of the measurement period and 0.9309% 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	\$ 74,925,233
State's proportionate share of the net pension liability associated with the District	5,248,574

For the year ended June 30, 2024, the District recognized pension expense of (\$5,776,800). Included in this amount, the District recognized \$739,040 as pension expense for the support provided by direct aid.



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

**Teachers' Retirement Association (Continued)**

**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 percentage point lower (6.0%) and 1 percentage point 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%)
\$ 119,500,235	\$ 74,925,233	\$ 38,435,166

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](http://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.

**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.

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

**Public Employees' Retirement Association (Continued)**

**B. Benefits Provided (Continued)**

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. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

**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 2024 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, 2024, were \$1,560,151. 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, 2024, the District reported a liability of \$14,348,785 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 \$395,586.

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

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs (Continued)**

General Employees Fund Pension Costs (Continued)

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 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, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.2566% at the end of the measurement period and 0.2663% for the beginning of the period.

District's proportionate share of net pension liability	\$ 14,348,785
State of Minnesota's proportionate share of the net pension liability associated with the School	<u>395,586</u>
Total	<u><u>\$ 14,744,371</u></u>

For the year ended June 30, 2024, the District recognized pension expense of \$1,670,018 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized an additional \$1,778 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2024, 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.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 475,496	\$ 101,847
Changes in actuarial assumptions	2,394,162	3,932,880
Difference between projected and actual investments earnings	-	446,863
Change in proportion	40,570	859,468
Contributions paid to PERA subsequent to the measurement date	<u>1,560,151</u>	<u>-</u>
Total	<u><u>\$ 4,470,379</u></u>	<u><u>\$ 5,341,058</u></u>

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

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs (Continued)**

General Employees Fund Pension Costs (Continued)

The \$1,560,151 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, 2025. 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
2025	\$ (4,361)
2026	(2,327,623)
2027	212,427
2028	(311,273)
Total	<u>\$ (2,430,830)</u>

**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:

Asset Class	Final Target Allocation	Long-Term Expected Real Rate of Return
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	<u>100.0 %</u>	

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

**Public Employees' Retirement Association (Continued)**

**F. Actuarial Methods and Assumptions**

The total pension liability in the June 30, 2023, 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 7.5%. 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 7.5% 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.

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 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

**Changes in Actuarial Assumptions**

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

**Changes in Plan Provisions**

- ◆ An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**G. Discount Rates**

The discount rate used to measure the total pension liability in 2023 was 7.0%. 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.

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

**Public Employees' Retirement Association (Continued)**

**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 (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
District's proportionate share of the PERA net pension liability	\$ 25,384,152	\$ 14,348,785	\$ 5,271,775

**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](http://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.

**NOTE 8 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**C. Members**

As of July 1, 2023, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	55
Active employees	<u>1,068</u>
 Total	 <u><u>1,123</u></u>

**D. Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation measured as of July 1, 2023, 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	3.90%, net of investment expense
Discount rate	3.90%
Salary increases	Service graded table
Inflation	2.50%
Healthcare cost trend increases	6.50% in 2023 grading to 5.00% over 6 years and then to 4.00% over the next 48 years.
Dental trend rate	4.00%
Mortality Assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2022 through July 1, 2023.

Changes in actuarial assumptions for the fiscal year ending June 30, 2024:

- ◆ The health care trend rates were changed to better anticipate short term and long-term medical increases.
- ◆ The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- ◆ The percentage of future retirees not eligible for a subsidy who are assumed to continue on the District's medical plan post-employment was reduced from 45% to 25%.
- ◆ The discount rate was changed from 3.80% to 3.90%.

**NOTE 8 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**E. Discount Rate**

The discount rate used to measure the total OPEB liability was 3.90%. 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.

**F. Changes in Total OPEB Liability**

	Total OPEB Liability
Balances at June 30, 2023	<u>\$ 8,631,776</u>
Changes for the year	
Service cost	279,282
Interest	322,768
Assumption changes	(1,931,858)
Differences between expected and actual economic experience	(544,127)
Benefit payments	<u>(842,173)</u>
Net changes	<u>(2,716,108)</u>
Balances at June 30, 2024	<u><u>\$ 5,915,668</u></u>

**G. OPEB Liability Sensitivity**

The following presents the District's total OPEB liability calculated using the discount rate of 3.90% as well as the liability measured using 1 percentage point lower and 1 percentage point higher than the current discount rate.

	1% Decrease in Discount Rate (2.90%)	Current Discount Rate (3.90%)	1% Increase in Discount Rate (4.90%)
Total OPEB liability (asset)	\$ 6,174,227	\$ 5,915,668	\$ 5,663,149

**NOTE 8 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**G. OPEB Liability Sensitivity (Continued)**

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 percentage point lower and 1 percentage point higher than the current healthcare cost trend rates.

	1% Decrease in Trend Rate (5.50% Decreasing to 3.00%)	Current Trend Rate (6.50% Decreasing to 4.00%)	1% Increase in Trend Rate (7.50% Decreasing to 5.00%)
Total OPEB liability (asset)	\$ 5,563,969	\$ 5,915,668	\$ 6,317,509

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$146,782. At June 30, 2024, 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	\$ -	\$ 807,754
Changes of assumptions	87,130	2,161,166
Contributions made subsequent to the measurement date	757,943	-
Total	<u>\$ 845,073</u>	<u>\$ 2,968,920</u>

The \$757,943 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, 2025.

**NOTE 8 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources  
Related to OPEB (Continued)**

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
2025	\$ (748,825)
2026	(582,113)
2027	(625,672)
2028	(512,520)
2029	(412,660)
Total	<u>\$ (2,881,790)</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.

**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.

**NOTE 9 - RISK MANAGEMENT (CONTINUED)**

**A. Dental Self-Insurance Plan (Continued)**

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
2022	\$ 51,132	\$ 835,266	\$ 834,825	\$ 51,573
2023	51,573	845,634	858,319	38,888
2024	38,888	848,347	832,531	54,704

**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, 2024, there is a reserve of \$7,763,977 resulting from fund operations.

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

There is a possibility for loss if claims are in excess of the premiums collected up to the amounts covered by the District for single and family coverage. The District held \$13,929,878 in cash and investments at June 30, 2024, 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
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
2024	2,676,448	22,011,393	21,849,063	2,838,778

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**REQUIRED SUPPLEMENTARY INFORMATION**

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

	<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>\$ 9,709,574</u>	<u>\$ 9,939,879</u>	<u>\$ 9,403,433</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>	<u>June 30, 2023</u>
\$ 669,075	\$ 639,535	\$ 519,720	\$ 279,282
300,786	243,940	197,882	322,768
-	(425,805)	-	(544,127)
261,394	(253,114)	(599,145)	(1,931,858)
70,000	-	-	-
(745,184)	(874,929)	(775,812)	(842,173)
-	-	-	-
<u>556,071</u>	<u>(670,373)</u>	<u>(657,355)</u>	<u>(2,716,108)</u>
<u>9,403,433</u>	<u>9,959,504</u>	<u>9,289,131</u>	<u>8,631,776</u>
<u>\$ 9,959,504</u>	<u>\$ 9,289,131</u>	<u>\$ 8,631,776</u>	<u>\$ 5,915,668</u>
\$ 74,070,254	\$ 70,214,895	\$ 72,321,342	\$ 73,958,345
13.45%	13.23%	11.94%	8.00%

**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 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	19,893,240	99.9%	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%
2023	0.2566%	14,348,785	395,586	14,744,371	20,408,427	72.2%	83.1%

**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 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%
2023	0.9075%	74,925,233	5,248,574	80,173,807	57,697,205	129.9%	76.4%

**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
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	1,530,632	1,530,632	-	20,408,427	7.50%
2024	1,560,151	1,560,151	-	20,802,013	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
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	4,933,111	4,933,111	-	57,697,205	8.55%
2024	5,384,824	5,384,824	-	61,540,846	8.75%

## TRA Retirement Fund

### 2023 Changes

#### Changes of Benefit Terms

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- ◆ The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- ◆ The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- ◆ The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- ◆ The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- ◆ TRA's amortization date will remain the same at 2048.

### 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.

## TRA Retirement Fund (Continued)

### 2018 Changes (Continued)

#### Changes in Actuarial Assumptions (Continued)

- ◆ 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.

### 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.

**TRA Retirement Fund (Continued)**

**2016 Changes (Continued)**

Changes in Actuarial Assumptions (Continued)

- ◆ 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.

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

### 2023 Changes

#### Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

#### Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

### 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.

## General Employees Fund (Continued)

### 2020 Changes (Continued)

#### Changes in Actuarial Assumptions (Continued)

- ◆ 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.

### 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 changed 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. This 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.

## General Employees Fund (Continued)

### 2017 Changes (Continued)

#### 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.

### 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

### 2024 Changes

#### Changes in Actuarial Assumptions

- ◆ The health care trend rates and mortality tables were updated.
- ◆ The percentage of future retirees not eligible for a subsidy who are assumed to continue on the District's medical plan post-employment was updated.
- ◆ The discount rate was changed from 3.80% to 3.90%.

### 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  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances -  
Budget and Actual - General Fund  
Year Ended June 30, 2024

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(With Summarized Financial Information for Year Ended June 30, 2023)

	2024			2023
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>Revenues</b>				
Local property taxes	\$ 37,990,707	\$ 37,785,291	\$ (205,416)	\$ 29,798,182
Other local and county revenues	3,439,000	6,481,333	3,042,333	5,679,931
Revenue from state sources	104,338,340	107,269,806	2,931,466	91,901,869
Revenue from federal sources	14,357,204	13,999,930	(357,274)	14,827,230
Sales and other conversion of assets	61,000	50,618	(10,382)	67,491
Total revenues	<u>160,186,251</u>	<u>165,586,978</u>	<u>5,400,727</u>	<u>142,274,703</u>
<b>Expenditures</b>				
<b>Current</b>				
Administration				
Salaries	4,044,514	3,997,118	(47,396)	3,721,482
Employee benefits	1,488,671	1,456,314	(32,357)	1,324,101
Purchased services	173,743	107,547	(66,196)	76,042
Supplies and materials	94,548	90,358	(4,190)	107,885
Other expenditures	(16,719)	(20,405)	(3,686)	62,137
Total administration	<u>5,784,757</u>	<u>5,630,932</u>	<u>(153,825)</u>	<u>5,291,647</u>
District support services				
Salaries	2,101,197	2,114,776	13,579	1,964,104
Employee benefits	894,999	1,068,380	173,381	1,558,252
Purchased services	825,497	867,275	41,778	643,031
Supplies and materials	731,660	872,890	141,230	394,666
Other expenditures	(291,474)	(303,977)	(12,503)	31,818
Total District support services	<u>4,261,879</u>	<u>4,619,344</u>	<u>357,465</u>	<u>4,591,871</u>
Elementary and secondary regular instruction				
Salaries	41,635,029	38,079,513	(3,555,516)	35,939,690
Employee benefits	17,525,227	16,582,085	(943,142)	15,110,890
Purchased services	3,799,904	3,779,468	(20,436)	3,509,166
Supplies and materials	1,302,431	1,358,347	55,916	1,949,428
Other expenditures	675,153	657,947	(17,206)	252,541
Total elementary and secondary regular instruction	<u>64,937,744</u>	<u>60,457,360</u>	<u>(4,480,384)</u>	<u>56,761,715</u>
Vocational education instruction				
Salaries	1,432,483	1,400,321	(32,162)	1,374,829
Employee benefits	657,011	639,527	(17,484)	599,775
Purchased services	87,150	33,243	(53,907)	69,463
Supplies and materials	91,241	65,073	(26,168)	115,418
Other expenditures	138,994	96,357	(42,637)	9,012
Total vocational education instruction	<u>2,406,879</u>	<u>2,234,521</u>	<u>(172,358)</u>	<u>2,168,497</u>
Special education instruction				
Salaries	17,672,543	17,182,940	(489,603)	16,648,179
Employee benefits	8,098,139	7,769,976	(328,163)	7,280,362
Purchased services	2,742,462	3,515,067	772,605	2,428,946
Supplies and materials	207,981	315,226	107,245	205,609
Other expenditures	166,000	91,255	(74,745)	154,830
Total special education instruction	<u>28,887,125</u>	<u>28,874,464</u>	<u>(12,661)</u>	<u>26,717,926</u>

Independent School District No. 191  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances -  
Budget and Actual - General Fund  
Year Ended June 30, 2024

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(With Summarized Financial Information for Year Ended June 30, 2023)

	2024		2023	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>Expenditures (Continued)</b>				
Current (Continued)				
Instructional support services				
Salaries	\$ 7,932,583	\$ 7,834,559	\$ (98,024)	\$ 8,453,781
Employee benefits	2,247,821	2,135,023	(112,798)	2,383,927
Purchased services	202,990	226,347	23,357	222,668
Supplies and materials	561,167	634,623	73,456	1,298,894
Other expenditures	87,947	57,962	(29,985)	75,905
Total instructional support services	<u>11,032,508</u>	<u>10,888,514</u>	<u>(143,994)</u>	<u>12,435,175</u>
Pupil support services				
Salaries	3,316,509	3,115,964	(200,545)	1,712,379
Employee benefits	1,365,728	1,387,756	22,028	737,904
Purchased services	10,478,213	11,889,500	1,411,287	9,807,562
Supplies and materials	366,593	192,781	(173,812)	387,241
Other expenditures	51,000	64,420	13,420	43,427
Total pupil support services	<u>15,578,043</u>	<u>16,650,421</u>	<u>1,072,378</u>	<u>12,688,513</u>
Sites and buildings				
Salaries	4,238,430	4,419,765	181,335	3,924,717
Employee benefits	1,877,285	1,766,057	(111,228)	1,666,792
Purchased services	5,149,044	4,610,310	(538,734)	5,285,230
Supplies and materials	743,023	905,882	162,859	811,240
Other expenditures	175,000	(109,608)	(284,608)	47,855
Total sites and buildings	<u>12,182,782</u>	<u>11,592,406</u>	<u>(590,376)</u>	<u>11,735,834</u>
Fiscal and other fixed cost programs				
Purchased services	<u>530,000</u>	<u>525,199</u>	<u>(4,801)</u>	<u>472,595</u>
Capital outlay				
Administration	93,280	10,926	(82,354)	62,697
District support services	410,060	334,144	(75,916)	80
Elementary and secondary regular instruction	166,016	100,914	(65,102)	94,918
Vocational education instruction	515	14,784	14,269	30,383
Special education instruction	48,950	18,469	(30,481)	64,563
Instructional support services	2,495,329	1,986,562	(508,767)	1,478,105
Pupil support services	127,246	39,931	(87,315)	763
Sites and buildings	4,476,644	5,143,940	667,296	2,594,972
Total capital outlay	<u>7,818,040</u>	<u>7,649,670</u>	<u>(168,370)</u>	<u>4,326,481</u>

Independent School District No. 191  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances -  
Budget and Actual - General Fund  
Year Ended June 30, 2024

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(With Summarized Financial Information for Year Ended June 30, 2023)

	2024		2023	
	Final Budget	Actual Amounts	Over (Under) Final Budget	Actual Amounts
<b>Expenditures (Continued)</b>				
Debt service				
Principal	\$ 153,164	\$ 147,347	\$ (5,817)	\$ 144,147
Interest and fiscal charges	8,332	9,115	783	14,221
Total debt service	<u>161,496</u>	<u>156,462</u>	<u>(5,034)</u>	<u>158,368</u>
Total expenditures	<u>153,581,253</u>	<u>149,279,293</u>	<u>(4,301,960)</u>	<u>137,348,622</u>
Excess of revenues over expenditures	6,604,998	16,307,685	9,702,687	4,926,081
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	-	1,000	1,000	-
Lease proceeds	-	-	-	35,235
Total other financing sources	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>35,235</u>
Net change in fund balance	<u>\$ 6,604,998</u>	16,308,685	<u>\$ 9,703,687</u>	4,961,316
<b>Fund Balance</b>				
Beginning of year		<u>37,483,216</u>		<u>32,521,900</u>
End of year		<u>\$ 53,791,901</u>		<u>\$ 37,483,216</u>

Independent School District No. 191  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances -  
Budget and Actual - Food Service Fund  
Year Ended June 30, 2024

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(With Summarized Financial Information for Year Ended June 30, 2023)

	2024		Over (Under) Final Budget	2023
	Final Budget	Actual Amounts		Actual Amounts
<b>Revenues</b>				
Other local and county revenues	\$ 70,000	\$ 166,834	\$ 96,834	\$ 97,671
Revenue from state sources	906,334	1,082,994	176,660	215,992
Revenue from federal sources	5,656,406	5,707,401	50,995	4,465,203
Sales and other conversion of assets	225,000	208,483	(16,517)	1,109,413
Total revenues	6,857,740	7,165,712	307,972	5,888,279
<b>Expenditures</b>				
Current				
Food service				
Salaries	2,223,199	1,917,544	(305,655)	2,046,067
Employee benefits	671,015	642,965	(28,050)	588,358
Purchased services	193,603	122,153	(71,450)	141,333
Supplies and materials	2,859,250	2,927,307	68,057	2,426,294
Other expenditures	7,725	272,489	264,764	7,817
Capital outlay				
Food service	215,000	279,935	64,935	17,187
Total expenditures	6,169,792	6,162,393	(7,399)	5,227,056
Excess of revenues over (under) expenditures	687,948	1,003,319	315,371	661,223
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	5,000	4,667	(333)	1,807
Net change in fund balance	\$ 692,948	1,007,986	\$ 315,038	663,030
<b>Fund Balance</b>				
Beginning of year		3,174,492		2,511,462
End of year		\$ 4,182,478		\$ 3,174,492

Independent School District No. 191  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances -  
Budget and Actual - Community Service Fund  
Year Ended June 30, 2024

319

(With Summarized Financial Information for Year Ended June 30, 2023)

	2024		Over (Under) Final Budget	2023
	Final Budget	Actual Amounts		Actual Amounts
<b>Revenues</b>				
Local property taxes	\$ 1,617,454	\$ 1,604,461	\$ (12,993)	\$ 1,598,162
Other local and county revenues	2,997,771	3,440,115	442,344	3,077,009
Revenue from state sources	1,812,212	1,788,069	(24,143)	1,661,039
Revenue from federal sources	462,237	376,025	(86,212)	450,950
Sales and other conversion of assets	10,500	18,218	7,718	13,626
Total revenues	6,900,174	7,226,888	326,714	6,800,786
<b>Expenditures</b>				
<b>Current</b>				
Community education and services				
Salaries	3,904,297	3,632,960	(271,337)	3,540,309
Employee benefits	1,270,746	1,241,509	(29,237)	1,137,009
Purchased services	789,150	792,308	3,158	673,036
Supplies and materials	449,156	425,999	(23,157)	460,277
Other expenditures	27,672	22,821	(4,851)	21,087
<b>Capital outlay</b>				
Community education and services	39,400	19,762	(19,638)	79,292
Total expenditures	6,480,421	6,135,359	(345,062)	5,911,010
Net change in fund balance	\$ 419,753	1,091,529	\$ 671,776	889,776
<b>Fund Balance</b>				
Beginning of year		4,085,286		3,195,510
End of year		\$ 5,176,815		\$ 4,085,286

Independent School District No. 191  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance -  
Budget and Actual - Debt Service Fund  
Year Ended June 30, 2024

(With Summarized Financial Information for Year Ended June 30, 2023)

	2024		Over (Under) Final Budget	2023
	Final Budget	Actual Amounts		Actual Amounts
<b>Revenues</b>				
Local property taxes	\$ 9,862,494	\$ 9,779,404	\$ (83,090)	\$ 10,402,745
Other local and county revenues	340,914	815,034	474,120	561,232
Revenue from state sources	11,592	12,233	641	85,129
Total revenues	<u>10,215,000</u>	<u>10,606,671</u>	<u>391,671</u>	<u>11,049,106</u>
<b>Expenditures</b>				
Debt service				
Principal	7,550,000	7,550,000	-	7,140,000
Interest and fiscal charges	3,805,153	3,804,614	(539)	4,213,887
Total expenditures	<u>11,355,153</u>	<u>11,354,614</u>	<u>(539)</u>	<u>11,353,887</u>
Excess of revenues over (under) expenditures	<u>\$ (1,140,153)</u>	(747,943)	<u>\$ 392,210</u>	(304,781)
<b>Fund Balance</b>				
Beginning of year		<u>5,487,111</u>		<u>5,791,892</u>
End of year		<u>\$ 4,739,168</u>		<u>\$ 5,487,111</u>

Independent School District No. 191  
Combining Statement of  
Net Position - Internal Service Funds  
Year Ended June 30, 2024

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(With Summarized Financial Information as of June 30, 2023)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
<b>Assets</b>				
Current assets				
Cash and investments	\$ 564,481	\$ 13,802,148	\$ 365,678	\$ 11,688,626
Interest receivable	-	-	-	43,045
Accounts receivable	-	427,700	-	-
Due from other funds	12,014	316,026	-	-
Total assets	<u>576,495</u>	<u>14,545,874</u>	<u>365,678</u>	<u>11,731,671</u>
<b>Liabilities</b>				
Current liabilities				
Health and dental claims payable	54,704	2,838,778	-	-
Due to plan participants	-	4,017,158	-	-
Severance benefits payable	-	-	43,440	-
Due to other funds	-	-	-	757,943
Unearned revenue	6,898	53,691	-	-
Total current liabilities	<u>61,602</u>	<u>6,909,627</u>	<u>43,440</u>	<u>757,943</u>
Noncurrent liabilities				
Severance benefits payable	-	-	322,238	-
Total liabilities	<u>61,602</u>	<u>6,909,627</u>	<u>365,678</u>	<u>757,943</u>
<b>Net Position</b>				
Unrestricted	<u>\$ 514,893</u>	<u>\$ 7,636,247</u>	<u>\$ -</u>	<u>\$ 10,973,728</u>

Totals	
<u>2024</u>	<u>2023</u>
\$ 26,420,933	\$ 26,912,405
43,045	22,179
427,700	506,956
328,040	313,090
<u>27,219,718</u>	<u>27,754,630</u>
2,893,482	2,715,336
4,017,158	4,488,934
43,440	110,286
757,943	842,173
60,589	71,782
<u>7,772,612</u>	<u>8,228,511</u>
322,238	127,662
<u>8,094,850</u>	<u>8,356,173</u>
<u>\$ 19,124,868</u>	<u>\$ 19,398,457</u>

Independent School District No. 191  
Combining Statement of Revenues, Expenses, and Changes  
in Fund Net Position - Internal Service Funds  
Year Ended June 30, 2024  
(With Summarized Financial Information for Year Ended June 30, 2023)

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	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
<b>Operating Revenues</b>				
Charges for services	\$ 843,376	\$ 24,266,130	\$ -	\$ -
Other services	20,537	379,285	-	-
Total operating revenues	<u>863,913</u>	<u>24,645,415</u>	<u>-</u>	<u>-</u>
<b>Operating Expenses</b>				
Health insurance claim payments	-	25,261,473	-	-
Dental insurance claim payments	902,685	-	-	-
Severance payments	-	-	127,730	-
OPEB payments	-	-	-	789,184
Total operating expenses	<u>902,685</u>	<u>25,261,473</u>	<u>127,730</u>	<u>789,184</u>
Operating income	(38,772)	(616,058)	(127,730)	(789,184)
<b>Nonoperating Income</b>				
Earnings on investments	<u>27,782</u>	<u>172,169</u>	<u>-</u>	<u>1,098,204</u>
Income before transfers	(10,990)	(443,889)	(127,730)	309,020
Transfers in	-	2,644,085	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(2,644,085)</u>	<u>-</u>
Change in net position	(10,990)	2,200,196	(2,771,815)	309,020
<b>Net Position</b>				
Beginning of year	<u>525,883</u>	<u>5,436,051</u>	<u>2,771,815</u>	<u>10,664,708</u>
End of year	<u>\$ 514,893</u>	<u>\$ 7,636,247</u>	<u>\$ -</u>	<u>\$ 10,973,728</u>

Totals	
2024	2023
\$ 25,109,506	\$ 22,320,153
399,822	638,618
<u>25,509,328</u>	<u>22,958,771</u>
25,261,473	23,766,205
902,685	845,634
127,730	51,009
789,184	868,796
<u>27,081,072</u>	<u>25,531,644</u>
(1,571,744)	(2,572,873)
<u>1,298,155</u>	<u>1,070,339</u>
(273,589)	(1,502,534)
2,644,085	-
<u>(2,644,085)</u>	<u>-</u>
(273,589)	(1,502,534)
<u>19,398,457</u>	<u>20,900,991</u>
<u>\$ 19,124,868</u>	<u>\$ 19,398,457</u>

Independent School District No. 191  
Combining Statement of Cash Flows -  
Internal Service Funds

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Year Ended June 30, 2024

(With Summarized Financial Information for Year Ended June 30, 2023)

	Self-Insured Dental	Self-Insured Health	Severance Benefits	OPEB Revocable Trust
<b>Cash Flows - Operating Activities</b>				
Receipts from interfund services provided	\$ 862,617	\$ 24,699,824	\$ -	\$ -
Payments for health and dental claims	(886,869)	(25,570,919)	-	-
Payments to employee OPEB	-	-	-	(873,414)
Payments for severance benefits	-	-	-	-
Net cash flows - operating activities	<u>(24,252)</u>	<u>(871,095)</u>	-	<u>(873,414)</u>
<b>Cash Flows - Noncapital</b>				
Transfer from other funds	-	2,644,085	(2,644,085)	-
Net Cash Flows - Noncapital				
Financing Activities	-	2,644,085	(2,644,085)	-
<b>Cash Flows - Investment Activities</b>				
Interest received	27,782	172,169	-	1,077,338
Net cash flows - investment activities	<u>27,782</u>	<u>172,169</u>	-	<u>1,077,338</u>
Net change in cash and cash equivalents	3,530	1,945,159	(2,644,085)	203,924
<b>Cash and Cash Equivalents</b>				
Beginning of year	<u>560,951</u>	<u>11,856,989</u>	<u>3,009,763</u>	<u>11,484,702</u>
End of year	<u>\$ 564,481</u>	<u>\$ 13,802,148</u>	<u>\$ 365,678</u>	<u>\$ 11,688,626</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>				
Operating income (loss)	\$ (38,772)	\$ (616,058)	\$ (127,730)	\$ (789,184)
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Health and dental claims payable	15,816	162,330	-	-
Due to plan participants	-	(471,776)	-	-
Severance payable	-	-	127,730	-
Due to other funds	-	-	-	(84,230)
Accounts receivable	-	79,256	-	-
Due from other funds	329	(15,279)	-	-
Unearned revenue	(1,625)	(9,568)	-	-
Net adjustments	<u>14,520</u>	<u>(255,037)</u>	<u>127,730</u>	<u>(84,230)</u>
Net cash flows - operating activities	<u>\$ (24,252)</u>	<u>\$ (871,095)</u>	<u>\$ -</u>	<u>\$ (873,414)</u>

Totals	
2024	2023
\$ 25,562,441	\$ 22,525,744
(26,457,788)	(24,303,348)
(873,414)	(802,435)
-	(495,736)
(1,768,761)	(3,075,775)
-	-
-	-
1,277,289	1,057,854
1,277,289	1,057,854
(491,472)	(2,017,921)
26,912,405	28,930,326
\$ 26,420,933	\$ 26,912,405
\$ (1,571,744)	\$ (2,572,873)
178,146	(633,617)
(471,776)	942,108
127,730	(444,727)
(84,230)	66,361
79,256	(436,263)
(14,950)	1,168
(11,193)	2,068
(197,017)	(502,902)
\$ (1,768,761)	\$ (3,075,775)

Independent School District No. 191  
 Uniform Financial Accounting and Reporting Standards  
 Compliance Table  
 Year Ended June 30, 2024

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION FUND</b>			
Total revenue	\$ 165,586,978	\$ 165,586,981	\$ (3)	Total revenue	\$ -	\$ -	\$ -
Total expenditures	149,279,293	149,279,289	4	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable fund balance	342,495	342,496	(1)	460 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
401 Student Activities	259,689	259,689	-	407 Capital Projects Levy	-	-	-
402 Scholarships	-	-	-	413 Building Projects Funded by COP	-	-	-
403 Staff Development	-	-	-	467 Long-term Facilities Maintenance	-	-	-
407 Capital Projects Levy	832,955	832,955	-	<i>Restricted:</i>			
408 Cooperative Programs	-	-	-	464 Restricted fund balance	-	-	-
409 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
412 Literacy Incentive Aid	313,959	313,959	-	463 Unassigned fund balance	-	-	-
414 Operating Debt	-	-	-				
416 Levy Reduction	-	-	-	<b>07 DEBT SERVICE FUND</b>			
417 Taconite Building Maintenance	-	-	-	Total revenue	\$ 9,151,353	\$ 9,151,353	\$ -
420 American Indian Ed Aid	17,957	17,957	-	Total expenditures	9,949,461	9,949,463	(2)
424 Operating Capital	2,049,497	2,049,497	-	<i>Nonspendable:</i>			
426 \$25 Taconite	-	-	-	460 Nonspendable fund balance	-	-	-
427 Disabled Accessibility	-	-	-	<i>Restricted/reserved:</i>			
428 Learning and Development	-	-	-	425 Bond refundings	-	-	-
434 Area Learning Center	8,801,478	8,801,478	-	433 Maximum effort loan aid	-	-	-
435 Contracted Alternative Programs	-	-	-	451 QZAB payments	-	-	-
436 State Approved Alternative Program	-	-	-	467 LTFM	-	-	-
438 Gifted and Talented	-	-	-	<i>Restricted:</i>			
439 English Learner	-	-	-	464 Restricted fund balance	4,366,962	4,366,961	1
440 Teacher Development and Evaluation	-	-	-	<i>Unassigned:</i>			
441 Basic Skills Programs	-	-	-	463 Unassigned fund balance	-	-	-
443 School Library Aid	-	-	-				
445 Career Technical Programs	-	-	-	<b>08 TRUST FUND</b>			
448 Achievement of Integration Revenue	-	-	-	Total revenue	\$ -	\$ -	\$ -
449 Safe Schools Revenue	196,200	196,200	-	Total expenditures	-	-	-
451 QZAB payments	-	-	-	<i>Unassigned:</i>			
452 OPEB Liabilities not Held in Trust	-	-	-	401 Student Activities	-	-	-
453 Unfunded Severance and Retirement Levy	-	-	-	402 Scholarships	-	-	-
459 Basic Skills Extended Time	-	-	-	422 Net position	-	-	-
467 Long-term Facilities Maintenance	(264,191)	(264,189)	(2)				
471 Student Support Personnel Aid	-	-	-	<b>18 CUSTODIAL FUND</b>			
<i>Restricted:</i>				Total revenue	\$ -	\$ -	\$ -
472 Medical Assistance	3,340,272	3,340,272	-	Total expenditures	-	-	-
464 Restricted fund balance	-	-	-	<i>Restricted/Reserved</i>			
475 Title VII - Impact Aid	-	-	-	401 Student Activities	-	-	-
476 Payments in Lieu of Taxes	-	-	-	402 Scholarships	-	-	-
<i>Committed:</i>				448 Achievement and Integration	-	-	-
461 Committed fund balance	1,207,116	1,207,116	-	464 Restricted	-	-	-
418 Committed for separation	-	-	-				
<i>Assigned:</i>				<b>20 INTERNAL SERVICE FUND</b>			
462 Assigned fund balance	-	-	-	Total revenue	\$ 25,709,279	\$ 25,709,278	\$ 1
<i>Unassigned:</i>				Total expenditures	26,291,888	26,291,888	-
422 Unassigned fund balance	36,694,474	36,694,478	(4)	<i>Unassigned:</i>			
				422 Net position	8,151,140	8,151,140	-
<b>02 FOOD SERVICES FUND</b>							
Total revenue	\$ 7,165,712	\$ 7,165,711	\$ 1	<b>25 OPEB REVOCABLE TRUST</b>			
Total expenditures	6,162,393	6,162,396	(3)	Total revenue	\$ 1,098,204	\$ 1,098,204	\$ -
<i>Nonspendable:</i>				Total expenditures	789,184	789,184	-
460 Nonspendable fund balance	360,300	360,300	-	<i>Unassigned:</i>			
<i>Restricted/reserved:</i>				422 Net position	10,973,728	10,973,728	-
452 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>				<b>45 OPEB IRREVOCABLE TRUST</b>			
464 Restricted fund balance	3,822,178	3,822,175	3	Total revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total expenditures	-	-	-
463 Unassigned fund balance	-	-	-	<i>Unassigned:</i>			
				422 Net position	-	-	-
<b>04 COMMUNITY SERVICE FUND</b>							
Total revenue	\$ 7,226,888	\$ 7,226,889	\$ (1)	<b>47 OPEB DEBT SERVICE</b>			
Total expenditures	6,135,359	6,135,358	1	Total revenue	\$ 1,455,318	\$ 1,455,317	\$ 1
<i>Nonspendable:</i>				Total expenditures	1,405,153	1,405,153	-
460 Nonspendable fund balance	-	-	-	<i>Nonspendable:</i>			
<i>Restricted/reserved:</i>				460 Nonspendable fund balance	-	-	-
426 \$25 Taconite	-	-	-	<i>Restricted:</i>			
431 Community Education	4,116,125	4,116,125	-	425 Bond refundings	-	-	-
432 ECFE	455,932	455,932	-	464 Restricted fund balance	372,206	372,206	-
444 School Readiness	588,915	588,915	-	<i>Unassigned:</i>			
447 Adult Basic Education	-	-	-	463 Unassigned fund balance	-	-	-
452 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>							
464 Restricted fund balance	15,843	15,844	(1)				
<i>Unassigned:</i>							
463 Unassigned fund balance	-	-	-				

**STATISTICAL SECTION**

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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>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	114
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	122
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	130
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	136
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	139

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

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

	Fiscal Year			
	2015	2016	2017	2018
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 27,062,458	\$ 22,196,478	\$ 17,935,621	\$ 21,465,486
Restricted	7,527,306	6,488,027	6,015,244	5,821,544
Unrestricted	(58,671,372)	(51,635,923)	(82,095,271)	(132,084,628)
 Total governmental activities net positions	 \$ (24,081,608)	 \$ (22,951,418)	 \$ (58,144,406)	 \$ (104,797,598)

Table 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 17,556,925	\$ 18,169,748	\$ 18,451,265	\$ 15,754,751	\$ 19,119,846	\$ 23,178,391
7,213,277	10,055,184	12,222,610	15,559,970	24,372,515	28,507,956
<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>(39,601,951)</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>	<u>\$ 12,084,396</u>

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

	Fiscal Year			
	2015	2016	2017	2018
<b>Expenses</b>				
Governmental activities				
Administration	\$ 5,495,447	\$ 5,372,409	\$ 7,177,258	\$ 7,064,664
District support services	3,719,700	2,732,153	4,591,300	5,416,849
Elementary and secondary regular instruction	52,233,831	51,786,010	84,957,113	84,580,748
Vocational education instruction	1,376,740	1,399,185	2,662,664	2,727,220
Special education instruction	24,497,781	23,575,099	32,487,928	31,733,029
Instructional support services	10,962,774	10,534,435	15,404,303	15,039,975
Pupil support services	10,621,468	9,691,454	12,265,084	12,947,885
Sites and buildings	16,747,542	19,295,728	9,334,739	10,134,372
Fiscal and other fixed cost programs	378,575	398,068	353,822	313,683
Food service	5,059,060	5,535,377	5,989,896	5,952,121
Community education and services	6,151,189	6,580,796	7,763,673	8,255,773
Interest and fiscal charges on long-term debt	6,948,424	6,781,498	7,150,741	5,109,211
Total governmental activities expenses	<u>144,192,531</u>	<u>143,682,212</u>	<u>190,138,521</u>	<u>189,275,530</u>
<b>Program Revenues</b>				
Governmental activities				
Charges for services				
Administration	194,914	210,784	226,224	222,431
District support services	-	-	-	4,349
Elementary and secondary regular instruction	716,947	800,869	640,147	541,823
Vocational education instruction	-	-	-	420
Special education instruction	351,834	381,559	363,885	531,289
Instructional support services	262	112	-	15
Pupil support services	164,802	64,797	79,865	88,931
Sites and buildings	273,804	223,790	278,415	276,796
Food service	1,688,935	1,621,218	1,653,583	1,679,706
Community education and services	3,457,191	3,390,724	3,266,333	3,495,283
Operating grants and contributions	29,737,748	29,394,748	32,886,488	30,630,308
Capital grants and contributions	1,398,776	1,236,991	1,153,072	1,417,759
Total governmental activities program revenues	<u>37,985,213</u>	<u>37,325,592</u>	<u>40,548,012</u>	<u>38,889,110</u>
Net expense	(106,207,318)	(106,356,620)	(149,590,509)	(150,386,420)
<b>General Revenues</b>				
Governmental activities				
Taxes				
Property taxes, levied for general purposes	21,784,467	22,877,675	25,712,820	26,224,210
Property taxes, levied for capital projects	-	1,200,000	-	-
Property taxes, levied for community service	1,077,297	1,238,633	1,545,989	1,554,844
Property taxes, levied for debt service	10,125,067	9,742,800	11,915,513	10,476,105
General grants and aids	68,576,907	70,513,775	72,447,212	72,254,897
Gain on sale of capital assets	-	-	-	-
Other general revenues	728,393	1,071,088	1,259,886	843,809
Investment earnings	322,603	842,839	1,516,101	1,603,649
Total governmental activities	<u>102,614,734</u>	<u>107,486,810</u>	<u>114,397,521</u>	<u>112,957,514</u>
Change in net position	<u>\$ (3,592,584)</u>	<u>\$ 1,130,190</u>	<u>\$ (35,192,988)</u>	<u>\$ (37,428,906)</u>

Table 2

		Fiscal Year									
		2019	2020	2021	2022	2023	2024				
\$	4,498,702	\$	6,283,726	\$	5,166,623	\$	5,146,405	\$	4,576,004	\$	5,216,273
	3,580,259		4,499,129		4,169,348		4,541,713		2,503,974		5,569,369
	46,871,276		67,088,099		64,783,060		63,294,480		42,804,488		53,440,089
	1,425,163		2,291,553		2,236,379		2,107,317		1,777,613		2,015,070
	17,808,445		26,266,898		26,088,835		24,494,292		21,955,865		26,290,985
	11,229,401		13,321,257		15,008,017		13,021,759		14,855,402		15,130,117
	10,957,678		12,442,456		9,996,462		11,406,634		12,180,617		16,260,415
	11,424,974		7,998,838		9,705,716		11,129,335		16,762,838		16,079,494
	336,761		393,852		391,943		426,427		437,360		525,199
	5,940,220		5,603,072		4,397,704		4,955,498		5,318,407		6,377,037
	6,684,160		6,232,992		5,246,669		4,995,800		6,391,286		5,969,879
	4,401,719		4,254,002		3,968,235		2,951,742		2,819,947		2,695,674
	<u>125,158,758</u>		<u>156,675,874</u>		<u>151,158,991</u>		<u>148,471,402</u>		<u>132,383,801</u>		<u>155,569,601</u>
	190,346		212,676		217,776		272,600		4,167		1,573
	5,225		11,610		3,040		4,207		1,345		2,339
	560,837		303,228		203,657		307,145		516,575		447,534
	490		560		-		-		-		-
	384,019		381,426		568,522		784,954		2,107,749		2,240,236
	534		12,818		1,102		17,383		9,379		373,963
	87,135		61,562		22,230		67,427		182,824		92,267
	307,817		310,907		315,763		336,262		289,291		267,514
	1,578,052		1,118,791		-		47,741		1,109,413		208,483
	3,630,543		3,011,600		2,021,666		2,608,216		2,595,850		2,803,010
	27,140,691		33,011,399		37,491,428		42,182,191		45,053,587		51,510,227
	1,464,809		1,353,380		1,085,774		1,948,280		984,766		825,099
	<u>35,350,498</u>		<u>39,789,957</u>		<u>41,930,958</u>		<u>48,576,406</u>		<u>52,854,946</u>		<u>58,772,245</u>
	(89,808,260)		(116,885,917)		(109,228,033)		(99,894,996)		(79,528,855)		(96,797,356)
	30,350,044		30,536,476		31,931,034		30,967,231		29,793,091		37,787,542
	-		-		-		-		-		-
	1,403,837		1,536,763		1,807,827		1,636,161		1,597,814		1,603,278
	10,401,754		11,720,386		10,931,280		11,779,084		10,399,992		9,767,643
	72,209,515		71,259,679		68,832,548		66,786,109		69,788,147		79,218,657
	-		-		-		-		16,900		7,074
	571,326		1,729,530		1,357,592		1,538,853		-		-
	1,759,869		1,404,935		1,605,238		(892,610)		2,008,343		3,777,853
	<u>116,696,345</u>		<u>118,187,769</u>		<u>116,465,519</u>		<u>111,814,828</u>		<u>113,604,287</u>		<u>132,162,047</u>
\$	<u>26,888,085</u>	\$	<u>1,301,852</u>	\$	<u>7,237,486</u>	\$	<u>11,919,832</u>	\$	<u>34,075,432</u>	\$	<u>35,364,691</u>

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

	Fiscal Year			
	2015	2016	2017	2018
<b>General Fund</b>				
Nonspendable	\$ 647,352	\$ -	\$ 328,969	\$ 374,535
Restricted	3,831,642	4,196,553	4,027,713	4,158,407
Committed	1,393,434	1,176,269	1,293,948	1,257,804
Assigned	-	-	-	-
Unassigned	14,805,438	15,748,008	14,466,101	10,024,458
Total general fund	<u>\$ 20,677,866</u>	<u>\$ 21,120,830</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>
<b>All Other Governmental Funds</b>				
Nonspendable	\$ 67,157	\$ 122,264	\$ 177,574	\$ 190,617
Restricted	<u>77,192,716</u>	<u>74,776,954</u>	<u>40,759,460</u>	<u>8,370,219</u>
Total all other governmental funds	<u>\$ 77,259,873</u>	<u>\$ 74,899,218</u>	<u>\$ 40,937,034</u>	<u>\$ 8,560,836</u>
Total all funds	<u>\$ 97,937,739</u>	<u>\$ 96,020,048</u>	<u>\$ 61,053,765</u>	<u>\$ 24,376,040</u>

Table 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 469,392	\$ 435,457	\$ 382,338	\$ 254,436	\$ 603,936	\$ 342,495
5,847,738	7,878,828	9,020,782	9,841,888	13,137,246	15,812,007
1,550,194	1,735,209	1,849,490	1,837,017	1,505,311	1,207,116
-	-	5,081,823	1,810,980	-	-
7,417,075	10,276,533	13,187,447	18,777,579	22,236,723	36,430,283
<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>	<u>\$ 53,791,901</u>
\$ 2,452,384	\$ 244,230	\$ 182,267	\$ 253,940	\$ 269,532	\$ 360,300
5,147,420	8,312,697	8,790,900	11,244,924	12,477,357	13,738,161
<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>\$ 14,098,461</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>	<u>\$ 67,890,362</u>

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

	Fiscal Year			
	2015	2016	2017	2018
<b>Revenues</b>				
Local sources				
Taxes	\$ 33,212,333	\$ 35,053,016	\$ 39,094,623	\$ 38,097,535
Investment earnings	68,245	454,848	540,031	653,809
Other	8,026,353	8,191,071	8,484,173	8,609,002
State sources	91,607,137	92,498,905	93,346,633	95,558,484
Federal sources	7,654,305	7,860,618	8,631,725	7,806,378
Total revenues	<u>140,568,373</u>	<u>144,058,458</u>	<u>150,097,185</u>	<u>150,725,208</u>
<b>Expenditures</b>				
Current				
Administration	5,381,925	5,536,309	5,519,388	5,680,528
District support services	3,683,322	3,531,663	4,185,606	5,027,862
Elementary and secondary				
regular instruction	53,893,564	54,043,785	54,976,422	55,398,654
Vocational education instruction	1,363,572	1,452,112	1,876,990	2,150,295
Special education instruction	24,169,675	24,455,459	24,027,079	24,767,930
Instructional support services	10,702,294	10,819,656	10,862,353	10,888,211
Pupil support services	10,576,978	9,766,662	11,000,503	11,877,743
Sites and buildings	9,415,493	9,573,137	9,302,350	9,535,036
Fiscal and other fixed cost programs	378,575	398,068	353,822	313,683
Food service	5,016,679	5,546,232	5,733,255	5,829,895
Community service	6,069,954	6,615,805	6,875,455	7,443,701
Capital outlay	5,597,264	42,659,773	28,169,017	6,718,409
Debt service				
Principal	6,037,478	6,133,104	6,726,213	6,037,595
Interest and fiscal charges	5,753,097	6,263,031	7,520,641	6,444,307
Total expenditures	<u>148,039,870</u>	<u>186,794,796</u>	<u>177,129,094</u>	<u>158,113,849</u>
Excess of revenues over (under) expenditures	(7,471,497)	(42,736,338)	(27,031,909)	(7,388,641)
<b>Other financing sources (uses)</b>				
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)	(29,330,000)
Capital lease/certificates of participation	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Lease issuance	503,645	318,585	187,105	40,916
Proceeds from insurance recovery	4,818	359,861	-	-
Transfer in	-	-	27,082	-
Transfer out	-	-	(27,082)	-
Total other financing sources (uses)	<u>67,552,647</u>	<u>41,307,281</u>	<u>(8,443,241)</u>	<u>(29,289,084)</u>
Net change in fund balances	<u>\$ 60,081,150</u>	<u>\$ (1,429,057)</u>	<u>\$ (35,475,150)</u>	<u>\$ (36,677,725)</u>
Debt services as a percentage of noncapital expenditures	<u>8.28%</u>	<u>8.45%</u>	<u>9.42%</u>	<u>8.12%</u>

Table 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 42,385,297	\$ 43,831,187	\$ 44,624,245	\$ 44,363,003	\$ 41,799,089	\$ 49,169,156
911,976	735,602	110,430	(53,201)	2,008,343	3,777,853
7,919,917	7,905,510	5,144,941	6,427,812	8,598,030	7,402,782
96,762,424	95,745,693	93,225,958	88,876,351	93,864,029	110,153,102
7,985,785	9,050,890	13,536,886	21,278,337	19,743,383	20,083,356
155,965,399	157,268,882	156,642,460	160,892,302	166,012,874	190,586,249
5,774,945	5,933,083	5,002,830	5,429,133	5,291,647	5,630,932
3,396,407	4,170,798	4,090,450	4,491,751	4,591,871	4,619,344
55,816,055	53,440,674	51,987,520	56,035,263	56,761,715	60,457,360
2,036,313	2,138,054	2,088,358	2,216,393	2,168,497	2,234,521
25,398,748	24,625,186	24,311,718	26,046,717	26,718,001	28,874,464
12,205,567	11,014,880	13,513,379	12,953,823	12,435,175	10,888,514
11,884,787	12,120,045	9,835,715	11,696,713	12,688,513	16,650,421
10,138,616	9,787,117	10,097,808	10,668,520	11,735,834	11,592,406
336,761	393,852	391,943	426,427	472,595	525,199
5,902,901	5,536,006	4,345,690	4,913,797	5,209,869	5,882,458
7,324,705	6,050,923	5,184,290	5,258,859	5,831,718	6,115,597
5,699,115	4,060,380	4,319,224	5,127,286	4,422,885	7,949,367
6,720,495	7,409,689	7,335,430	7,169,637	7,284,147	7,697,347
4,828,185	4,691,853	4,703,396	4,404,624	4,228,108	3,813,729
157,463,600	151,372,540	147,207,751	156,838,943	159,840,575	172,931,659
(1,498,201)	5,896,342	9,434,709	4,053,359	6,172,299	17,654,590
-	-	11,485,000	9,680,000	-	-
-	-	1,477,046	2,143,678	-	-
-	-	(12,785,000)	(11,705,000)	-	-
-	-	-	187,949	-	-
-	7,793	338	1,165,731	1,807	5,667
6,364	-	-	-	35,235	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,364	7,793	177,384	1,472,358	37,042	5,667
\$ (1,491,837)	\$ 5,904,135	\$ 9,612,093	\$ 5,525,717	\$ 6,209,341	\$ 17,660,257
7.44%	8.22%	8.37%	7.60%	7.59%	6.94%

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

Table 5

Fiscal Year	Property Tax				Total
	General Fund	Community Service	Capital Projects - Building Construction Fund	Debt Service	
2015	\$ 21,933,388	\$ 1,084,662	\$ -	\$ 10,194,283	\$ 25,795,703
2016	22,874,885	1,237,759	1,200,000	9,740,372	33,212,333
2017	25,663,259	1,542,386	-	11,888,978	35,053,016
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
2024	37,785,291	1,604,461	-	9,779,404	49,169,156

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								
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
2024	-	103,398,669	(12,582,178)	9,697,164	(5,551,906)	95,857,330	8,386,233,135	1.14
Scott County								
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
2024	813	36,915,657	(5,873,164)	2,353,968	(356,125)	33,458,959	2,813,700,000	1.19

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	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%	--	--	--	--
Tax Capacity Rate	2024	17.021%	36.789%	42.503%	33.585%	37.606%	27.402%
Market Value Rate	2024	0.23321%	0.01397%	--	--	--	--

Table 7

Overlapping Rates					
Counties		Special Taxing Jurisdictions		Total*	
Dakota County	Scott County	Dakota County	Scott County	Burnsville Resident	Savage Resident
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%
18.323%	26.228%	4.075%	2.525%	81.922%	83.380%
--	--	--	--	0.23321%	0.23321%

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Independent School District No. 191  
Principal Property Taxpapers

Table 8

Taxpayer	2024			2015		
	Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Xcel Energy	\$ 3,217,126	1	2.27%	\$ 2,853,786	1	3.82%
Paragon Outlets Eagan	1,699,250	2	1.20%	463,362	3	0.62%
Southwest Logistics Center, LLC	944,250	3	0.67%			
Individual	733,569	4	0.52%	350,569	5	0.47%
Flats at Cedar Grove LLC	682,311	5	0.48%			
Rosemount Inc.	658,104	6	0.46%			
FLT Summit Park Apartments LLC	628,610	7	0.44%			
PRCP-Minnesota Stone LLC	613,970	8	0.43%			
ASB MN Shakopee LLC	605,760	9	0.43%			
GEP X West Park LLC	591,611	10	0.42%			
Minnegasco, Inc.				484,290	2	0.65%
Kraus Anderson, Inc.				359,306	4	0.48%
Rosemount Aerospace Inc.				343,334	6	0.46%
Cargill Inc.				322,775	7	0.43%
Aurora Investments LLC				309,564	8	0.41%
Kraemer Mining & Materials Inc.				297,946	9	0.40%
Hudson Redwood Raven Hill LLC				297,089	10	0.40%
<b>Total</b>	<b>\$ 10,374,561</b>		<b>7.32%</b>	<b>\$ 6,082,021</b>		<b>8.14%</b>

**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
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
2024	46,078,514	4,961,573	51,040,087	24,381,084	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.

Table 9

Received in Subsequent Years	Collections		Uncollected Taxes Receivable as of June 30, 2024			
	Total to Date		Delinquent		Current	
	Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 18,561,309	\$ 34,865,167	100.0	\$ -	-	\$ -	-
20,550,695	38,970,658	100.0	-	-	-	-
20,416,864	38,033,467	100.0	-	-	-	-
22,694,382	42,365,386	99.9	37,616	0.1	-	-
23,141,592	43,689,557	100.0	11,479	0.0	-	-
24,003,057	44,225,848	100.0	17,151	0.0	-	-
22,971,405	44,080,698	99.9	30,456	0.1	-	-
21,834,634	41,341,037	99.9	57,130	0.1	-	-
25,384,931	48,825,576	99.5	245,078	0.5	-	-
-	24,381,084	47.8	-	-	26,659,004	52.2
			<u>\$ 398,910</u>		<u>\$ 26,659,004</u>	

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

**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		
2015	\$ 162,490,000	\$ 2,691,255	\$ 165,181,255	5.49 %	\$ 2,452
2016	193,640,000	2,447,817	196,087,817	6.27	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	3.10	1,894
2022	120,292,825	160,460	120,453,285	2.74	1,765
2023	111,979,366	238,735	112,218,101	2.49	1,441
2024	103,447,615	91,389	103,539,004	2.29	1,418

(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

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand (1)	Net Bonded Debt	Tax Capacity	Percent Net Debt to Tax Capacity	Percent of Estimated Actual Market Value of Property (2)	Estimated Population	Net Bonded Debt per Capita
2015	\$ 162,490,000	\$ 3,168,468	\$ 159,321,532	\$ 67,706,713	235.31 %	2.53 %	67,370	\$ 2,365
2016	193,640,000	42,042,331	151,597,669	68,843,676	220.21	2.38	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	1.60	68,261	1,939
2021	129,054,114	4,123,715	124,930,399	99,679,960	125.33	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	5,487,111	106,492,255	119,882,052	88.83	1.01	77,881	1,367
2024	103,447,615	4,739,168	98,708,447	129,316,289	76.33	0.88	73,006	1,352

(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.

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**Independent School District No. 191  
Direct and Overlapping Debt  
June 30, 2024**

**Table 12**

Governmental Unit	2023/24 Taxable Net Tax Capacity	Bonded Debt <sup>1</sup>	Percent Allocable to ISD No. 191	Portion Allocable to ISD No. 191
Independent School District No. 191	\$ 129,316,289	\$ 103,447,615	100.000 %	\$ 103,447,615
<b>Overlapping Debt</b>				
Dakota County	753,201,059	-	10.6206%	-
Scott County	318,207,331	92,810,000	4.6364%	43,031
City of Apple Valley	81,682,603	48,050,000	0.7424%	3,567
City of Burnsville	104,195,731	40,665,000	63.8417%	259,612
City of Eagan	135,202,173	52,010,000	9.5177%	49,501
City of Savage	60,949,883	28,825,000	21.9762%	63,346
City of Shakopee	92,617,135	45,920,000	1.4673%	6,738
Metropolitan Council	6,313,906,529	191,435,000 <sup>2</sup>	1.5006%	28,727
Total Overlapping Debt				<u>454,523</u>
Total Direct and Overlapping Debt				<u>\$ 103,902,138</u>

- 1) Does not include non-general obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt,
- 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.

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

	Fiscal Year			
	2015	2016	2017	2018
Debt Limit	\$ 951,986,716	\$ 1,011,131,704	\$ 1,067,125,043	\$ 1,150,340,516
Total Net Debt Applicable to Limit	143,240,787	142,090,806	153,878,208	131,225,000
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	15.05%	14.05%	14.42%	11.41%

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 2023  
 for taxes payable in 2024

Table 13

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 1,239,580,812	\$ 1,249,694,940	\$ 1,384,802,766	\$ 1,389,585,525	\$ 1,391,697,690	\$ 1,762,356,323
126,015,000	107,540,180	116,293,249	119,603,099	90,025,000	92,690,000
<u>\$ 1,019,115,516</u>	<u>\$ 1,113,565,812</u>	<u>\$ 1,142,154,760</u>	<u>\$ 1,269,982,426</u>	<u>\$ 1,301,672,690</u>	<u>\$ 1,669,666,323</u>
10.17%	8.61%	8.40%	8.61%	6.47%	5.26%

\$11,749,042,151 <sup>(1)</sup>  
1,762,356,323

92,690,000

-

(4,739,168)

87,950,832

\$ 1,674,405,491

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

Table 14

Calendar Year	City of Burnsville Population (1)	Estimated Personal Income (1)	Per Capita Personal Income (1)	Total ISD No. 191 Population (3)	School Enrollment (4)	City of Burnsville Unemployment Rate (1)
2014	61,747	\$ 3,007,758,117	\$ 48,711	67,370	9,213	3.8
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	3.1
2018	62,657	3,793,192,123	60,539	67,370	8,874	2.7
2019	62,785	3,891,225,945	61,977	67,370	8,603	3.2
2020	64,317	4,164,397,116	64,748	71,881	8,010	7.3
2021	64,627	4,389,918,229	67,927	71,945	7,744	3.6
2022	64,522	4,515,507,648	69,984	71,621	7,721	2.4
2023	64,522	4,515,507,648	69,984	73,006	7,696	2.6

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 Annual Comprehensive Financial Report for the year ended December 31, 2023.*
- (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

Table 15

Employer	2024		2015	
	Employees	Rank	Employees	Rank
UTC Aerospace Systems	1,800	1	1,200	2
Independent School District No. 191	1,109	2	1,507	1
Pepsi Bottling Group	500	3	500	4
Ames Construction	400	4	400	5
Northern Tool & Equipment	300	5	300	6
Target Stores	300	6	300	8
Telex Communications	300	7	300	9
YRC Freight	300	8	300	7
City of Burnsville	290	9	520	3
Fabcon Precast	275	10	275	10
Total	<u>5,574</u>		<u>5,602</u>	

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

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

**Table 16**

Employees	Fiscal Years									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administrators/Principals	60	43	51	49	50	50	48	47	47	49
Confidential/ Support Specialist*	-	24	43	47	48	51	49	43	57	53
Teachers	779	732	730	741	721	680	649	612	615	611
Clerical	66	63	64	65	58	59	51	47	47	52
Paraprofessionals	211	211	214	213	214	221	190	163	179	167
Nurses	18	16	15	14	14	11	10	13	15	15
Operations/Maintenance										
Supervisors	3	3	3	3	3	2	2	3	3	4
Technical Specialists	5	10	10	10	11	12	14	13	13	14
Community Education	36	39	51	60	61	56	59	55	60	81
Cafeteria	74	78	76	73	79	88	68	47	56	57
Custodians	73	74	82	80	77	78	73	66	70	75
<b>Total</b>	<b>1,325</b>	<b>1,293</b>	<b>1,339</b>	<b>1,355</b>	<b>1,336</b>	<b>1,308</b>	<b>1,213</b>	<b>1,109</b>	<b>1,162</b>	<b>1,178</b>

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

\* New Category effective for 2016

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

**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
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
2023	15.50	12.33	13.00	11.65

Note 1: Information is not yet available for 2024

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 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									
	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023	2024 (4)
<b>Standardized Tests</b>										
<b>MCA Reading (See Note 1)</b>										
Grade 3	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0 %	30.9%
Grade 5	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7	45.4
Grade 7	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4	36.2
Grade 10	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2	42.3
<b>MCA Math (See Note 1)</b>										
Grade 3	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8	38.1
Grade 5	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2	33.7
Grade 7	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0	24.1
Grade 11	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2	16.3
<b>ACT</b>										
Independent School District No. 191										
Average Composite Score	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3	18.8
State Average Composite Score (1)	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.6	20.8	

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 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 FY24

Independent School District No. 191  
School Facilities

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

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
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
2024	6,837	898,967	169	5,319	77.81	712,780	79.28	259	0.03

- (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
- (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**

Table 21

Type of Coverage	Amount of Coverage
<b>Property Coverage</b>	
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
<b>Boiler and Machinery Coverage</b>	
Property Damage	Included in Property Limit
<b>Crime Coverage</b>	
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
<b>General Liability Coverages</b>	
<b>General</b>	
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
<b>Umbrella Liability</b>	
Each Occurrence	4,000,000
Aggregate	4,000,000
Self-Insured Retention	-
<b>Business Automobile Liability Coverage</b>	
Bodily Injury and Property Damage	1,000,000
Personal Injury Protection	Basic
Uninsured Motorists	1,000,000
Underinsured Motorists	1,000,000
Collision	1,000
Comprehensive	500
<b>Educators Legal Liability (Professional)/Employment Practices Liability</b>	
Each Wrongful Act	1,000,000
Aggregate	3,000,000
Educators Legal Liability Deductible	25,000
Employment Practices Liability Decuctible	25,000
<b>Storage Tank Environmental Impairment Liability</b>	
Per Pollution Condition	1,000,000
Aggregate	1,000,000
Self-Insured Retention	50,000
<b>Cyber Risk Liability</b>	
Policy Aggregate Limit of Liability	1,000,000

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

**Table 22**

Year Ended June 30,	Early Childhood and Voluntary Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
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	8,674	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	236	579	3,313	3,569	7,697	8,410
2024	256	577	3,235	3,395	7,463	8,141

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 2024	1.000	1.000	1.00	1.00	1.00	1.20

Independent School District No. 191  
Expenditures per Student

Table 23

	State Average 2023	ISD No. 191 2023
Expenditures Per Student (ADM) (1)		
General Fund		
District Level Administration	\$ 790	\$ 676
School Level Administration	578	666
Regular Instruction	6,181	6,776
Career and Technical Instruction	207	272
Special Education	2,919	3,349
Student Activities/Athletics	422	332
Instructional Support Services	829	1,460
Pupil Support Services	560	407
Operations, Maintenance, and Other	1,189	1,381
Student Transportation	1,004	1,188
Capital Expenditures	1,053	713
Total General Fund Expenditures	\$ 15,732	\$ 17,220
ADM Used Per Profile Model Format		7,919

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

Note: School District Profiles Report not available for June 30, 2024

**Independent School District No. 191**

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

**June 30, 2024**

**Independent School District No. 191  
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Independent School District No. 191  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2024

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
<b>U.S. Department of Agriculture</b>		
Through Minnesota Department of Education		
Child Nutrition Cluster		
Commodities Programs	10.555	\$ 525,815
School Breakfast	10.553	1,355,219
Type A Lunch	10.555	3,593,775
Summer Food Service	10.559	194,954
Total Child Nutrition Cluster		<u>5,669,763</u>
 Farm to School	 10.575	 <u>3,014</u>
Total U.S. Department of Agriculture		<u>5,672,777</u>
<b>U.S. Department of Treasury</b>		
Through Minnesota Department of Education		
Coronavirus Relief Fund	21.019	<u>653</u>
<b>U.S. Department of Education</b>		
Through Minnesota Department of Education		
Title I, Part A	84.010	1,917,321
Title II, Part A - Improving Teacher Quality	84.367	240,593
Title III, Part A - Language Enhancement	84.365	316,262
Title VIII: Education for Homeless Children and Youths	84.196	41,881
Federal Adult Basic Education	84.002	107,699
Carl Perkins Career and Technical Education	84.048	72,024
Indian Elementary and Secondary School Assistance	84.060	19,804
Universal Plus Grant	84.206A	91,681
Special Education - Infants and Toddlers	84.181	65,869
Comprehensive Literacy State Development	84.371C	22,886
 Title IV, Part A - Student Support and Academic Enrichment	 84.424	 196,146
Strong Connections Grant	84.424F	48,784
Total Student Support and Academic Enrichment		<u>244,930</u>
 Special Education Cluster		
Special Education	84.027	2,086,701
Concurrent Enrollment Grant	84.027A	3,300
Handicapped Early Education	84.173	106,891
Total Special Education Cluster		<u>2,196,892</u>
 COVID - Elementary and Secondary Schools Education Relief (ESSER)	 84.425D	 204,508
COVID - ARP Elementary and Secondary Schools Education Relief (ESSER)	84.425U	8,687,631
COVID - ARP Homeless	84.425W	12,437
Total Education Stabilization Funds		<u>8,904,576</u>
 Total U.S. Department of Education		<u>14,242,418</u>
<b>U.S. Department of Health and Human Services</b>		
Through Minnesota Department of Education		
Child Care and Development Block Grant	93.575	<u>206,362</u>
Total Federal Expenditures		<u>\$ 20,122,210</u>

See notes to schedule of expenditures of federal awards.

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

**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, 2024. 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 (*Government Auditing Standards*), 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 ending June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 23, 2024.

**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.

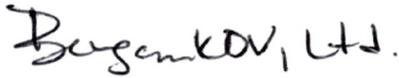
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not 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 23, 2024

**Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance in Accordance with  
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 *U.S. Office of Management and Budget (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, 2024. 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, 2024.

**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 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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 23, 2024, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the 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.

*Bugankov, Ltd.*

St. Cloud, Minnesota  
October 23, 2024

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

**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: 84.027, 84.173  
 Name of Federal Program or Cluster: Special Education Cluster

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**

**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**

There were no prior year findings or questioned costs.

## 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 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, 2024, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2024.

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 - bid laws, depositories of public funds and public 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.

A handwritten signature in black ink that reads "BergankDV, Ltd." in a cursive, slightly stylized font.

St. Cloud, Minnesota  
October 23, 2024