

**BROOKLYN
CENTER
COMMUNITY
SCHOOLS**

WE STAND FRONT AND CENTER

ORIGINAL BUDGET



2020-2021

Brooklyn Center Community Schools

6300 Shingle Creek Pkwy, Suite 286

Brooklyn Center, MN 55430

www.brooklyncenterschools.org

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June 8, 2020

Dear Brooklyn Center Community Schools Families and Partners:

The Original Budget for 2020-2021 is balanced and invests in our strategic priorities. With this budget, we will continue to strive toward our mission *to equip every student with the knowledge, life skills, and global perspectives to contribute to society and respond to the needs of an ever-changing world.* This budget allocates resources directly to schools giving principals and school budget teams more autonomy and flexibility in making decisions that make sense to their school sites. Our core strategies include raising expectations and rigor, transforming school leadership, strengthening teaching and exploring innovating models to accelerate student achievement. We must continue to invest in our schools, principals, teachers, and support staff – ultimately, their success is tied to the success of our students. We will make investments in the following:

- Early childhood programming expansion
- Implementation of Science, Technology, Engineering, Arts and Mathematics programming at Earle Brown and Brooklyn Center Secondary Schools
- Low class size targets to give our students the time and attention they need and deserve
- Enrichment and challenging learning opportunities to recognize and develop students' talent
- Increase in special education positions
- Job-embedded professional development opportunities for staff members
- A robust teacher evaluation system to give teachers more useful feedback on performance and support quality teaching
- A robust principal evaluation system to give principals useful feedback on performance and support quality leadership
- Performance evaluations for all non-licensed staff members so they are provided feedback and they can continue to grow as professionals
- Professional development opportunities for teachers to grow their professional practice and support student learning in the classroom
- Instructional leadership development because strong school leadership is critical to enhancing student achievement
- Curriculum to support and innovate learning

We are eager to move forward and focus on the core of our work – providing high quality educational experiences for all students. It is paramount that we give taxpayers value for the funds that we receive. We are moving in the right direction, but we still must work to achieve financial sustainability.

We must also make investments in infrastructure and support systems to assure effective, safe and efficient operations. As we begin planning for future years, we must continue our efforts to increase efficiency and effectiveness so that we can continue to sharpen our focus on strategic priorities.

We work to educate and care for over 2,400 students every day. Brooklyn Center Community Schools will continue to align the budget with priorities that directly impact our schools, classrooms and students. Ultimately, this will deliver the results we want for our students.

Sincerely,

Dr. Carly Baker
Superintendent, Brooklyn Center Community Schools

Sara Bratsch
Finance Director, Brooklyn Center Community Schools

District Overview

Brooklyn Center Independent School District #286 was established in 1958. At that time, Earle Brown Elementary School served K-6 and high school students open-enrolled to the Minneapolis School District. In 1961, Brooklyn Center High School was opened.

Earle Brown Elementary School serves over 950 students in grades Pre-K through 5. Brooklyn Center Secondary STEAM serves 394 students in grades 6-8 in the middle school program and 505 students in grades 9-12 in the high school program. The Brooklyn Center Academy serves approximately 55 students in grades 9-12.

Because of the district's geographic proximity to Anoka-Hennepin and Minneapolis school districts, many families choose to open enroll their children into Brooklyn Center schools for a small and caring environment. This accounts for 36% of the students at Earle Brown and 44% of middle and high school enrollment. With the increased high school population, the district is able to offer a more varied curriculum to meet all students' educational needs

Insight School of Minnesota is part of the nation's leading network of online public schools offering a rigorous full-time curriculum.

Enrollment History and Projections

	Enrollment History (ADMs)							Enrollment Projections (ADMs)			
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
EC	13.05	6.54	21.32	12.76	20.50	23.56	34.20	34.00	27.00	27.00	25.00
VPK					51.00	50.68	51.00	51.00	51.00	48.00	48.00
K	212.05	180.11	198.83	166.07	160.00	159.88	147.93	151.00	152.00	169.00	158.00
1	155.49	206.74	188.06	216.12	163.76	157.23	149.11	153.00	157.00	154.00	150.00
2	153.63	158.22	191.00	172.50	194.42	159.99	153.80	143.00	151.00	142.00	145.00
3	176.16	158.00	167.67	192.90	162.32	200.04	129.92	150.00	144.00	135.00	132.00
4	178.77	171.42	163.26	162.72	173.79	156.06	172.75	132.00	150.00	121.00	123.00
5	161.32	162.97	177.00	149.91	168.29	172.61	160.20	152.00	132.00	136.00	118.00
6	144.05	139.96	156.84	164.88	128.61	164.65	151.93	124.00	133.00	109.00	116.00
7	114.80	145.48	153.47	178.06	174.75	155.55	188.61	170.00	165.00	151.00	128.00
8	117.98	131.29	175.73	190.48	188.16	194.10	176.00	194.00	172.00	158.00	165.00
9	172.33	159.24	179.81	194.45	206.52	225.75	201.56	162.00	193.00	193.00	170.00
10	189.83	200.63	179.15	205.10	194.15	242.77	236.74	236.00	203.00	228.00	214.00
11	183.47	186.00	216.39	157.99	201.22	229.28	235.55	224.00	253.00	185.00	229.00
12	246.73	229.58	253.92	245.50	231.26	282.60	298.32	274.00	273.00	308.00	252.00
PreK-12	2219.66	2236.18	2422.45	2409.44	2418.75	2574.75	2487.32	2350.00	2356.00	2264.00	2173.00

Average Daily Membership (ADM) is the total headcount of students over the course of a school year. Each student may not count for more than 1.0 ADM.

Adjusted Pupil Units (APU) – each student is weighted by grade level according to the weights listed below:

Kindergarten = 1.0

Grades 1-6 = 1.0

Grades 7-12 = 1.2

In addition to basic aid, enrollment-based revenue includes Compensatory Education, Limited English Proficiency (LEP) aid for English Learners, and Gifted and Talented. Brooklyn Center enrollment is projected to be stable.

Strategic Plan

Core Values

We believe that:

- relationships thrive when there is mutual respect and trust.
- honoring each person's intrinsic value enhances our community.
- our diverse community strengthens our collective power.
- caring relationships with high expectations are essential to reaching one's highest potential.
- life-long learning is vital for personal fulfillment, opportunity, and success.
- everyone is responsible and accountable for equity.
- partnerships among students, families, schools, and community benefit all.

Mission

Our mission is to equip every student with the knowledge, life skills, and global perspectives to contribute to society and respond to the needs of an ever-changing world.

Mission Outcomes

By 2020:

- every student will demonstrate proficiency and growth in alignment with district requirements and state standards in the courses and programs in which they participate.
- every student will be equipped with life skills demonstrated through constructive personal, social, and civic interactions.

Strategies

We will:

- ensure that every employee and community partner understands and supports the core values and the collective stewardship of our mission.
- implement culturally responsive practices to identify and eliminate biases, both internally and externally that impede the achievement of our mission.
- align all educational programs and services to ensure the achievement of our mission.

Strategic Delimiters

We will not:

- allow behaviors that diminish the value of any person.
- allow behaviors that limit anyone's potential.
- continue or adopt any new program or service unless it aligns with and contributes to our mission.



Budget Assumptions

The following are assumptions regarding changes in revenue from the 2018-2019 budget.

Changes in Revenue

- Increase of 2% on the General Education Formula
- Enrollment Decrease

Expenditure Assumptions and Risks

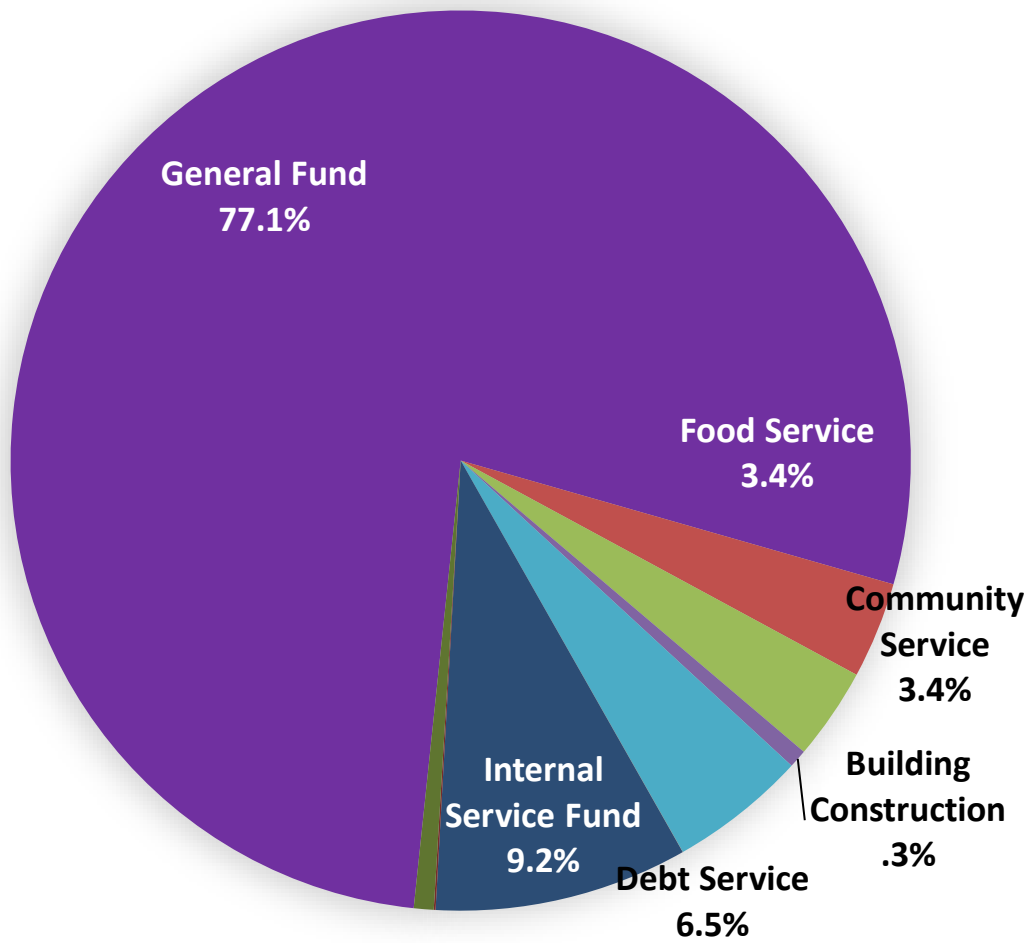
- Dollars have been set-aside for funding strategic plan priorities
- Funding curriculum and technology for STEAM programming
- Magnet School Assistance Grant Continues



All Funds Summary – Fund Balance

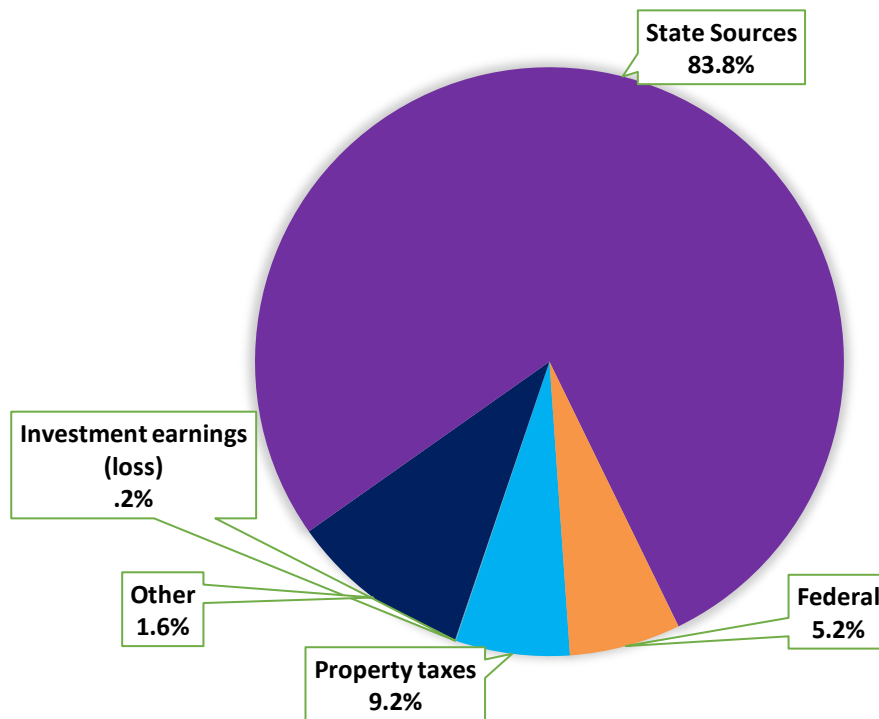
All Funds Summary Fund Balance							
Fund	June 30, 2019 Audited Fund Balance	FY20 Budgeted Revenues	FY20 Budgeted Expenditures	June 30, 2020 Budgeted Fund Balance	FY21 Budgeted Revenues	FY21 Budgeted Expenditures	June 30, 2021 Projected Fund Balance
General Fund:	3,834,333	35,786,923	36,605,923	3,015,333	34,230,818	34,730,818	2,515,333
Food Service	287,355	1,585,000	1,689,000	183,355	1,500,000	1,500,000	183,355
Community Service	131,283	1,514,750	1,554,750	91,283	1,505,789	1,545,789	51,283
Building Construction	20,104,394	300,000	15,782,027	4,622,367	135,021	4,757,388	-
Debt Service	1,712,742	2,256,609	3,386,851	582,500	2,904,454	3,378,651	108,303
Trust Fund	77,985	1,950	5,500	74,435	3,000	5,500	71,935
Internal Service Fund	299,531	4,168,575	3,524,371	943,735	4,099,969	3,636,040	1,407,664
OPEB Trust Fund	1,301,190	30,000	-	1,331,190	15,000	200	1,345,990
OPEB Debt Service	89,752	326,104	331,400	84,456	-	700	83,756
Total All Funds	27,838,565	45,969,911	62,879,822	10,928,654	44,394,051	49,555,086	5,767,619

FY21 Revenue Budget – All Funds



General Fund – Revenue Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Local Sources				
Property taxes	2,079,762	2,672,831	3,181,334	3,158,300
Investment Earnings (loss)	33,278	73,233	70,000	70,000
Other	1,409,080	714,896	513,544	535,526
State Sources	29,491,593	30,234,680	29,275,804	28,700,381
Federal	1,193,693	1,657,100	2,746,241	1,766,611
Total Revenue	34,207,406	35,352,292	35,786,923	34,230,818



General Fund: Expenditures Program Descriptions

Below is an explanation of the program codes that Minnesota school districts are required to use when reporting their expenditures to the Minnesota Department of Education.

Program	Definition	Examples
Administration	School district and school administration Heads of instructional Areas	Board of Education Superintendent's Office Principals
District Support Services	Services provided centrally	Human Resources Finance Legal Services
Regular Education	All activities dealing directly with the teaching of students and the interaction between teachers and students	PreK-12 classroom teachers Teacher and principal training English Learner services Gifted and Talented services Student Activities Athletics
Vocation Education	Courses and activities that develop the knowledge, skills, attitudes and behavioral characteristics for students seeking career exploration and employability	Career and Technical Education (CTE)
Special Education	Services for Special Education students	General Special Education Speech/ language services Developmental disabilities Physically impaired Deaf / hard of hearing Emotional / behavioral disorders Learning disabilities Autism spectrum Early childhood special education
Instructional Support	Activities for assisting instructional staff with the content and process of providing learning experiences for K-12 students	Assistant Principals Curriculum Development Library / media Professional development
Pupil Support	All services to students that are not classified as instructional services	Counseling and guidance Health services Psychologists and social workers Transportation
Sites and Buildings	Acquisition, operation, maintenance, repair and remodeling of all facilities and grounds	Plant operations
Fiscal and Other Costs	Costs not recorded above	Post-employment benefits Insurance

General Fund – Expenditures by Program

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Administrative	1,339,362	1,523,642	1,544,747	1,318,303
Support Services	2,292,218	2,080,892	2,402,130	2,340,183
Regular Education	16,459,246	16,257,928	17,028,250	16,165,773
Vocational Education	226,529	224,482	208,712	107,231
Special Education	4,325,080	4,645,380	4,933,397	5,116,361
Instructional Support	2,478,110	2,099,458	2,349,630	1,731,019
Pupil Support	4,223,297	4,144,163	3,890,800	4,248,604
Sites & Buildings	3,092,338	3,349,630	3,898,940	3,418,912
Fiscal & Other Fixed Costs	80,375	144,378	144,444	144,444
Debt Service - Principal	197,513	260,775	197,900	139,988
Debt Services - Interest & Fiscal Charges	7,224	11,282	7,088	
Other Financing Uses (Sources)	-	(28,174)		
Total Expenditures	34,721,292	34,713,836	36,605,923	34,730,818

General Fund – Expenditures by Object

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Salaries and Wages	18,066,292	18,289,696	19,237,699	18,830,393
Employee Benefits	5,648,167	5,817,096	6,073,667	5,777,456
Purchased Services	8,195,428	8,532,945	9,085,049	8,730,620
Supplies and Materials	1,620,365	1,432,783	1,740,708	1,125,513
Equipment	790,593	342,574	347,564	67,332
Debt Service	204,737	-	-	139,988
Other Expenditures	195,710	270,568	121,236	59,516
Other Financing Uses (Sources)	-	28,174		
Total Expenditures	34,721,292	34,713,836	36,605,923	34,730,818

Referendum 2020-21

Brooklyn Center is committed to using referendum funds to manage class size, support for STEAM classroom teachers and curriculum, additional academic support, community schools support, and athletics activities.

Earle Brown Elementary:	
Class Size Reduction	319,992
Science Materials	8,070
Technology	8,000
Brooklyn Center Middle School:	
Math Intervention	16,900
Safety & Security	60,450
Social Work	25,350
Athletics & Coaching	36,105
Brooklyn Center High School:	
STEAM Classes	84,500
Support Staff	131,123
Athletics & Coaching	56,952
Brooklyn Center Academy:	
Class Size Reduction	22,166
Community Schools:	
Director of Community Schools	70,528
Teaching & Learning:	
Professional Development	60,000
STEAM Curriculum	60,000
Transportation:	
Bus Leases	124,621
Total Referendum	\$1,084,757

Integration Plan 2020-21

Integration funds must support programs and services to advance the goals of increasing racial interaction and increasing academic achievement for students of color.

Incentive Aid	
Districts qualify to receive Incentive Aide if they are implementing a voluntary plan to reduce racial and economic enrollment disparities through intra-district and/or inter-district activities included in their approved achievement and integration plan.	
Enrollment Coordinator Salary	25,698
Direct Student Services	
At least 80% of a district's proposed expenditures must be used for approved programs providing direct services to students.	
PLTW Teacher Salaries	676,000
Professional Development	
No more than 20% of the Achievement & Integration budget may be spent on Professional Development costs included in a district's approved plan.	
Equity Coach	20,000
NWSID Membership Dues	43,829
Total Achievement & Integration Budget	\$765,527

Food Service Fund

The Food Service Fund accounts for all transactions related to school nutrition operations, i.e., those activities which have as their purpose the preparation and serving of breakfast, lunches, snacks and incidental meals in connection with school activities.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	514,161	457,332	287,355	183,355
Revenue:				
Local	117,582	81,803	117,700	94,700
State	84,715	82,654	84,000	80,000
Federal	1,337,591	1,341,568	1,383,300	1,325,300
Total Revenue	1,539,888	1,506,025	1,585,000	1,500,000
Expenditures:				
Salaries & Wages	495,965	536,896	549,706	660,124
Employee Benefits	207,892	203,909	215,413	251,557
Purchased Services	133,233	91,879	130,732	52,164
Food, Milk and Supplies	690,862	701,975	686,629	524,685
Capital Expenditures	65,622	137,713	104,000	8,500
Other Expenditures	3,143	2,520	2,520	2,970
Total Expenditures	1,596,717	1,676,002	1,689,000	1,500,000
Ending Fund Balance	457,332	287,355	183,355	183,355

Community Service Fund

Community Education provides programs and services designed to meet the needs of all segments of the community; preschoolers through senior citizens, including but not exclusive of education, recreation, cultural and civic affairs, social services, and neighborhood concerns.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	76,617	45,721	131,283	91,283
Revenue:				
Other Local	507,369	560,848	592,914	584,028
State	440,064	472,167	424,936	424,861
Federal	454,234	466,740	496,900	496,900
Total Revenue	1,401,667	1,499,755	1,514,750	1,505,789
Expenditures:				
Salaries & Wages	829,040	877,678	1,073,299	996,561
Employee Benefits	228,846	241,031	294,035	297,259
Purchased Services	349,697	250,418	115,909	206,878
Supplies & Materials	20,039	43,233	65,392	40,400
Capital Expenditures	603	212	3,930	2,371
Other Expenditures	4,338	1,621	2,185	2,320
Total Expenditures	1,432,563	1,414,193	1,554,750	1,545,789
Ending Fund Balance	45,721	131,283	91,283	51,283

Building Construction Fund

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or major capital projects costing \$2,000,000 or more.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	-	27,129,076	20,104,394	4,622,367
Revenue:				
Other Local	160,842	1,180,225	300,000	135,021
Total Revenue	160,842	1,180,225	300,000	135,021
Expenditures:				
Building Construction	880,775	8,207,907	15,782,027	4,757,388
Total Expenditures	880,775	8,204,907	15,782,027	4,757,388
Excess (deficiency) of revenue over expenditures	(719,933)	(7,024,682)	(15,482,027)	(4,622,367)
Other financing sources				
Debt issued	27,500,000	500,000		
Premium on debt issued	349,009			
Total other financing sources	27,849,009	500,000		
Net change in fund balances	27,129,076	20,604,394	4,622,367	-
Ending Fund Balance	27,129,076	20,104,394	4,622,367	-

Trust/Scholarship Fund

The Trust Fund is used to account for resources held in trust to be used by various other third parties to award scholarships to former students of the district.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	83,374	83,374	77,985	74,435
Contributions:				
Private Donations	-	1,496	1,000	3,000
Investment Earnings (loss)	-	1,514	950	-
Total Additions	-	3,010	1,950	3,000
Deductions:				
Scholarships Awarded	-	8,399	5,500	5,500
Total Deductions	-	8,399	5,500	5,500
Net Position	83,374	77,985	74,435	71,935

OPEB Irrevocable Trust Fund

The Other Post Employments Benefits (OPEB) Trust Fund is used to administer assets held in an irrevocable trust to fund post-employment insurance benefits for eligible employees.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	1,364,504	1,299,828	1,301,190	1,331,190
Contributions:				
Investment Earnings (loss)	30,534	1,612	30,000	15,000
Total Additions	30,534	1,612	30,000	15,000
Deductions:				
Benefits	94,960	-	-	-
Other	250	250	-	200
Total Deductions	95,210	250	-	-
Change in net position	(64,676)	1,362	30,000	14,800
Net Position	1,299,828	1,301,190	1,331,190	1,345,990

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general obligation debt principal, interest, and related costs.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	695,417	2,615,656	1,712,742	582,500
Revenue				
Local Sources				
Property taxes	1,748,962	1,865,796	2,047,805	2,655,621
Investment earnings	20,585	49,271	-	7,000
State sources	368,937	358,597	208,804	241,833
Total Revenue	2,138,484	2,273,664	2,186,938	2,256,609
Expenditures				
Debt Service				
Principal	1,350,000	1,390,000	1,474,000	1,516,000
Interest & Fiscal Charges	1,126,817	1,811,578	1,912,851	1,862,651
Total Expenditures	2,476,817	3,201,578	3,386,851	3,378,651
Excess (deficiency) of revenue over expenditures	(338,333)	(927,914)	(1,130,242)	(474,197)
Other Financing Sources (uses)				
Capitalized Interest	1,895,000	25,000		
Refunding Debt issued				
Premium on Debt issued	363,572			
Payment on Refunded Bonds				
Sale of Bonds				
Total Other Financing Sources (uses)	2,258,572	25,000		-
Net Change in Fund Balance	1,920,239	(902,914)	(1,130,242)	(474,197)
Ending Fund Balance	2,615,656	1,712,742	582,500	108,303

OPEB Debt Service Fund

The OPEB Debt Service Fund is used to account for the accumulation of resources for, and payment of, general obligation debt principal, interest, and related costs specifically for OPEB bonds.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	77,440	83,240	89,752	84,456
Revenue				
Local	336,000	338,035	326,104	-
Total Revenue	336,000	338,035	326,104	-
Expenditures				
Debt Service				-
Principal	285,000	300,000	315,000	-
Interest & Fiscal Charges	45,200	31,523	16,400	700
Total Expenditures	330,200	331,523	331,400	700
Ending Fund Balance	83,240	89,752	84,456	83,756

Internal Service Fund

The Internal Service Fund is used to account for the district's self-insurance fund for health and dental.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
Beginning Fund Balance	156,051	(110,968)	299,531	943,735
Operating Revenue	3,453,427	3,705,339	4,168,575	4,099,969
Investment Earnings	1,442	3,155		
Contributions from Governmental Funds	3,454,869	3,708,494	4,168,575	4,099,969
Operating Expenses				
Health Benefit Claims	3,505,447	3,061,864	3,278,097	3,377,015
Dental Benefit Claims	216,441	236,131	246,274	259,025
Total Operating Expenses	3,721,888	3,297,995	3,524,371	3,636,040
Net Position	(110,968)	299,531	943,735	1,407,664

Long Term Debt Schedule

	Capital Facilities 2009A		OPEB 2009B		Capital Facilities 2011A		Refunding 2015A		Building 2018A		Abatement 2018B	
Dated	5/1/09		5/1/09		8/1/11		12/9/15		3/15/18		12/12/18	
Amount	1,420,000		2,485,000		1,255,000		21,450,000 (2006A & 2006B)		29,395,000		525,000	
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	105,000	21,525	315,000	15,750	70,000	31,366	1,260,000	694,356		178,312	39,000	25,266
2021	115,000	17,955			65,000	29,091	1,290,000	656,556		1,115,155	46,000	18,711
2022	115,000	13,815			70,000	26,816	1,255,000	592,056	75,000	1,132,138	48,000	16,940
2023	120,000	9,560			75,000	24,226	1,315,000	529,306	80,000	1,129,888	50,000	15,092
2024	125,000	5,000			75,000	21,226	1,385,000	463,556	75,000	1,127,488	52,000	13,167
2025					210,000	18,226	1,460,000	394,306	75,000	1,125,238	54,000	11,165
2026					215,000	9,406	1,540,000	321,306	70,000	1,122,988	56,000	9,086
2027							1,585,000	275,106	70,000	1,120,888	58,000	6,930
2028							1,640,000	227,556	65,000	1,118,613	60,000	4,697
2029							1,700,000	178,356	60,000	1,116,500	62,000	2,387
2030							1,755,000	123,106	60,000	1,114,550	39,000	25,266
2031							1,825,000	63,875	50,000	1,112,600	46,000	18,711
2032										1,940,000	1,110,975	
2033										2,005,000	1,045,500	
2034										2,075,000	977,831	
2035										2,145,000	907,800	
2036										2,230,000	822,000	
2037										2,320,000	732,800	
2038										2,410,000	640,000	
2039										2,510,000	543,600	
2040										2,610,000	443,200	
2041										2,715,000	338,800	
2042										2,820,000	230,200	
2043										2,935,000	117,400	



Brooklyn Center Community Schools

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