

School Board Regular Business Meeting

Monday, November 21, 2022 6:00 PM

Shakopee High School Thrust Stage, 100 17th Avenue West, Shakopee, MN 55379

1. CALL TO ORDER SCHOOL BOARD BUSINESS MEETING AND ROLL CALL - CHAIR PETERSON

2. PLEDGE OF ALLEGIANCE

3. SABER PRIDE

3.1. Saber Community Artwork

Presenter: Cortney Olson, Pearson Early Learning Center School Psychologist; Stephanie Kaste, Pearson Early Learning Center Occupational Therapist; and Tiffany Olson, Communications/Community Partnerships Supervisor

3.2. Middle School GLOmies

Presenter: Clayton Ellis, East Middle School Principal; Linda Simenstad, East Middle School Teacher; Maggie Helwig, Assistant Director of Special Services; and Kallik Denardo, East Middle School Student

4. CONSIDERATION OF AGENDA AS PRESENTED

5. PUBLIC COMMENT

6. CONSENT ITEMS

6.1. Personnel Items

6.2. Approval of School Board Meeting Minutes

6.3. Consideration of Bills and Authorization to Pay Same

6.4. Approval of Wires Report

6.5. Field Trip Approval

7. INFORMATION

7.1. Welcome School Board Members - Elect

Presenter: Jeff Smith

7.2. School Update - Red Oak Elementary

Presenter: Krysten Ellis, Red Oak Elementary Principal

7.3. Budget Update	Presenter: Bill Menozzi, Director of Finance
8. ACTION	
8.1. Custodial Contract Approval	Presenter: Keith Gray, Director of Human Resources
9. PUBLIC HEARING	
9.1. Schoolhouse Closing	Presenter: Mike Redmond
10. ACTION	
10.1. Schoolhouse Closing Motion	Presenter: Kristi Peterson
10.2. 2021/22 Annual Audit Report	Presenter: Matt Mayer, KDV; Bill Menozzi, Director of Finance
10.3. Policies	Presenter: Jeff Smith
10.4. Annual Establishing Resolution for Combined Polling Places	Presenter: Mike Redmond
10.5. Approval of Facilities Naming Committee - Swimming Pool at West Middle School	Presenter: Mike Redmond
11. COMMITTEE REPORTS & OTHER INFORMATION	
12. UPCOMING MEETINGS AND IMPORTANT DATES	
13. ADJOURNMENT	



Check Number	Check Date	Name	Check Amount	Invoice/Account	Description
758248	10/06/2022	Affinitech Inc	2,682.52	30335	Shakopee West Middle School WiFi WEST Pool Data Drops Project #: PJ5708
				01 E 200 680 000 305 000 30336	Data drop for WEST Project# PJ5902
				01 E 200 680 000 305 000	
758249	10/06/2022	All State Communications, Inc.	1,881.34	10.01.22	INTERNET
				01 E 200 680 000 320 000	
758250	10/06/2022	Aller, Andrew	80.00	10.03.22	OFFICIAL; FOOTBALL 10.01.22
				01 E 083 294 000 312 303	
758251	10/06/2022	Am Pest Control Llc	348.00	338062	MULTIPLE LOCATIONS; ADDITIONAL PEST CONTROL
				01 E 083 810 000 305 000	
				01 E 084 810 000 305 000	
				01 E 085 810 000 305 000	
				01 E 860 810 000 305 000	
				01 E 864 810 000 305 000	
				01 E 865 810 000 305 000	
758252	10/06/2022	Arnquist Home Center Inc	24,332.57	6	SP; CARPET PROJECT
				05 E 861 865 379 522 000	
758253	10/06/2022	Banat, lad	248.00	09.26.22	OFFICIAL; SOCCER - 09.20.22
				01 E 083 294 000 312 335	
				01 E 083 296 000 312 335	
				10.03.22	OFFICIAL; SOCCER 09.26.22
				01 E 083 296 000 312 335	
758254	10/06/2022	Banyai, Kelly	80.00	10.03.22	OFFICIAL; FOOTBALL 10.01.22
				01 E 083 294 000 312 303	
758255	10/06/2022	Benson, Jeremy	50.00	09.26.22	EVENT STAFF; BOYS SOCCER 09.20.22
				01 E 083 294 000 305 335	
758256	10/06/2022	Bergankdv Ltd	15,000.00	1174481	INTERIM BILLING #2 ON AUDIT OF YEAR ENDED 06.30.22
				01 E 005 110 000 305 000	
758257	10/06/2022	Bernard Food Industries, Inc	1,579.93	00904814	BROWNIE MIX
				02 E 005 770 701 490 000	
758258	10/06/2022	Berndt, Nancy	32.00	09.26.22	EVENT STAFF; VBALL 09.20.22

758259	10/06/2022	Bissonette, Robert	80.00	01 E 083 296 000 305 342	
				10.03.22	OFFICIAL; FOOTBALL 09.29.22
758260	10/06/2022	Bix Produce Company	3,890.73	01 E 083 294 000 312 303	
				05524315	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532360	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532367	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532383	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532389	JACKSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532391	SP; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532395	RO; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05532711	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05536437	WMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05540203	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05544260	WMS; ASSORTED FRUITS AND VEGGIES
758261	10/06/2022	Brightbill, Theodore W	112.00	02 E 005 770 701 490 000	
				10.03.22	OFFICIAL; SOCCER 09.30.22
758262	10/06/2022	Bsn Sports	1,648.15	01 E 083 294 000 312 335	
				918334800	BISON ELITE BREAKAWAY GOAL
				01 E 083 292 000 352 300	
				918355997	HS; HOODIES, TEES, 1/4 ZIPS, POLOS, FLEECE, PULLOVERS
758263	10/06/2022	Btu Services, Inc	2,818.86	01 E 083 292 000 410 300	

				00010513	FS; DELIMER/DESCALER, REODORANT, DEGREASER, WIPES, SANITIZING SPRAY, TRIGGER SPRAYERS, DISINFECTING CLOTHS
				02 E 005 770 701 401 000	
758264	10/06/2022	Catalyst Sourcing Solutions	2,444.98	4843	SUPPLIER TRACKER MONTHLY ACCES/SUPPORT, ON DEMAND SOURCING SERVICES
				01 E 005 110 000 305 000 02 E 005 770 701 305 000 4884	SUPPLIER TRACKER MONTHLY ACCESS/SUPPORT
758265	10/06/2022	Cdw Government	21,480.00	01 E 005 110 000 305 000 ZR00284411	Google Work Space Renewal 22-23 Renewal Ref.# 83348
758266	10/06/2022	Centurylink	745.47	05 E 200 630 795 406 000 09.25.22	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524450995	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524452152	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524454682	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524456001	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524456609	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524458095	SEPT 25-OCT 24
				01 E 200 680 000 320 000 9524458004 09.07.22	CREDIT
758267	10/06/2022	CESO Finance, LLC	9,537.35	01 E 005 810 000 320 000 1117	FINANCIAL MANAGEMENT SERVICES; OCTOBER
758268	10/06/2022	Choice Electric, Inc	577.00	01 E 005 110 000 305 000 22194	SP; REMOVE REPAIR AND REINSTALL FLAGPOLE LIGHT
				01 E 861 810 000 305 000 01 E 861 810 000 401 000 22197	HS; STAGE AND STUDIO LIGHTS
758269	10/06/2022	Christensen, Erik	92.00	01 E 083 810 000 401 000 10.03.22	OFFICIAL; FOOTBALL 09.23.22
				01 E 083 294 000 312 303	

758270	10/06/2022	Churchill, Adam	92.00	09.26.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 09.23.22
758271	10/06/2022	Clearsoft Water Conditioning	322.16	156-1142 01 E 861 810 000 401 000	SP; SOLAR SALT DELIVERY
758272	10/06/2022	Collaborative Student Transportation of Minnesota	32,311.13	4080	COLLABORATIVE TRANSPORTATION SERVICES - JUNE
				03 E 005 760 723 361 000 4090	COLLABORATIVE TRANSPORTATION SERVICES - JULY
				03 E 005 760 723 361 000 4124	COLLABORATIVE TRANSPORTATION SERVICES - AUGUST
				03 E 005 760 723 361 000 4160	COLLABORATIVE TRANSPORTATION SERVICES - 9/1-9/15
				03 E 005 760 723 361 000 03 E 005 760 728 361 000	
758273	10/06/2022	Cub Foods	67.52	10.03.22 01 E 083 420 740 433 000	HS; LAB CONSUMABLES
758274	10/06/2022	Culligan Bottled Water	10.25	114X87869406	TO; BOTTLED WATER RENTAL EQUIPMENT
				01 E 086 211 303 490 000	
758275	10/06/2022	Day, Jon M	80.00	10.03.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 09.29.22
758276	10/06/2022	Dr. Graphic, LLC	180.00	12649	9 18X14 POSTER MOUNTED ON FOAMCORE - FULL COLOR - ONE SIDED
				01 E 200 420 419 401 000	
758277	10/06/2022	Eckroth Music	176.65	4614786	WMS; HERCULES, TROMBONE STAND, ESSENTIAL ELEMENTS FOR BAND
				01 E 084 258 000 430 000	
758278	10/06/2022	Electro Watchman, INC.	3,199.14	392568	DO; INSTALL CARD ACCESS CONTROL FOR BACK EMPLOYEE DOOR
				01 E 005 810 000 305 000	

				01 E 005 810 000 401 000 392743	WMS; POOL ENTRY CARD READER ON WEST SIDE PLASTIC SHIELD GONE
				01 E 084 810 000 305 000 01 E 084 810 000 401 000 392754 01 E 863 810 000 305 000	PEARSON; MOVED PANIC BUTTON
758279	10/06/2022	Erickson, Tyrus Bruce	254.00		
				09.26.22	OFFICIAL; SOCCER - 09.20, 09.22
				01 E 083 294 000 312 335 01 E 083 296 000 312 335	
758280	10/06/2022	Fest, Austin	92.00		
				09.26.22	OFFICIAL; FOOTBALL- 09.23.22
				01 E 083 294 000 312 303	
758281	10/06/2022	Freiheit, Dustin	2,000.00		
				898969	HORSE CAMPS - JUNE, JULY, AUGUST
				04 E 500 585 332 305 000	
758282	10/06/2022	General Parts , Inc	1,041.74		
				6371225	SP; NORLAKE REFRIGERATOR
				02 E 005 770 701 352 000 6373492	EMS; NORLAKE WALK IN COOLER
				02 E 005 770 701 352 000	
758283	10/06/2022	Golden Valley Supply Co	55.52		
				0407698-IN	RO; BAROQUE
				01 E 864 810 000 401 000	
758284	10/06/2022	Gothman, Tom	80.00		
				10.03.22	OFFICIAL; FOOTBALL 09.28.22
				01 E 083 294 000 312 303	
758285	10/06/2022	Gothmann, Adam	80.00		
				10.03.22	OFFICIAL; FOOTBALL 09.28.22
				01 E 083 294 000 312 303	
758286	10/06/2022	Haitao, Wu	71.00		
				09.26.22	OFFICIAL; SOCCER - 09.13.22
				01 E 083 294 000 312 335	
758287	10/06/2022	Hammer Sports	174.00		
				2603	9A & 9B VOLLEYBALL 09.20 & 09.22
				01 E 083 296 000 312 342	
758288	10/06/2022	Hann, Colby	62.00		
				10.03.22	OFFICIAL; SOCCER 09.26.22
				01 E 083 294 000 312 335	
758289	10/06/2022	Hennepin Theatre Trust	300.00		
				SIN002649	SPOTLIGHT REGISTRATION - FIDDLER ON THE ROOF AND CIRCLE MIRROR TRANSFORMATION
				01 E 083 291 000 410 370	
758290	10/06/2022	Hillyard / Hutchinson	1,063.43		

			604883330	PEARSON; DETERGENT, RINSE AID, SANITIZER, HAND DISH
			02 E 005 770 701 401 000	
758291	10/06/2022	Horizon Commercial Pool Supply	845.60	
			INV27029	WMS; HYPOCHLORITE SOLUTIONS
			01 E 084 810 000 401 000	
758292	10/06/2022	Hunter, Shawn	80.00	
			10.03.22	OFFICIAL; FOOTBALL 10.01.22
			01 E 083 294 000 312 303	
758293	10/06/2022	INNOVATIONAL WATER SOLUTIONS, INC.	548.00	
			13660	EMS; HYDRONIC SYSTEM MANAGEMENT PROGRAM
			01 E 085 810 000 305 000	
			13661	HS; HYDRONIC SYSTEM MANAGEMENT PROGRAM
			01 E 083 810 000 305 000	
758293	10/06/2022	INNOVATIONAL WATER SOLUTIONS, INC.	548.00	
			13662	SWEENEY; HYDRONIC SYSTEM MANAGEMENT PROGRAM
			01 E 860 810 000 305 000	
			13663	WMS; TWICE ANNUAL HYDRONIC SYSTEM SERVICE
			01 E 084 810 000 305 000	
758294	10/06/2022	Innovative Office Solutions	2,552.90	
			IN3942200	HS; MARKERS, PENCIL, PEN, RULER STAPLER
			01 E 083 260 000 430 000	
			IN3945915	HS; STAPLER, DRY ERASE MARKERS, BATTERY
			01 E 083 292 000 410 300	
			IN3946946	TO; ENVELOPES
			01 E 086 211 303 401 000	
			IN3950514	SWEENEY; DOLLY, CLEANER, SOAP, LINER
			01 E 860 810 000 401 000	
			IN3953701	RO; FOAM, RUBBERBANDS, LINER, STICK, SPONGE
			01 E 864 810 000 401 000	
			IN3955173	JACKSON; FOAM, BOTTLE SPRAY, NIFTY NABBER, KEY TOOL
			01 E 866 810 000 401 000	
			IN3957201	RO; PAPER, RING BOOK
			01 E 864 203 000 430 000	
			IN3958331	WMS; INDEX BINDER
			01 E 084 050 000 401 000	
			IN3958382	WMS; BINDER RING
			01 E 084 050 000 401 000	
758295	10/06/2022	Isom, Timothy	77.00	
			09.26.22	OFFICIAL; SWIMMING AND DIVING - 09.22.22

758296	10/06/2022	Ixl Learning	2,090.00	01 E 083 296 000 312 340 S449047	IXL Sun Path ELA upgrade quote QUOTE # 3732635-2022-002
758297	10/06/2022	Jostens Inc	30.25	01 E 861 298 000 401 000 29153272	HS; DIPLOMA
758298	10/06/2022	Jurewicz, Matt	80.00	01 E 083 790 000 849 000 10.03.22	OFFICIAL; FOOTBALL 09.29.22
758299	10/06/2022	Jw Pepper	255.49	01 E 083 294 000 312 303 364577717	WMS; JING JING JINGLE BELLS
758300	10/06/2022	Kahmeyer, Max	127.00	01 E 084 258 000 430 000 364578289 01 E 084 258 000 430 000	WMS; SHENANDOAH
758301	10/06/2022	Kemps LLC	10,257.81	09.26.22 01 E 083 294 000 312 335 01 E 083 296 000 312 335	OFFICIAL; SOCCER - 09.22.22
				102566363	EC; 1%, CHOC
				02 E 005 770 701 495 000 102566365	SP; 1%, CHOC
				02 E 005 770 701 495 000 102566368	SWEENEY; 1%, CHOC
				02 E 005 770 701 495 000 102566369	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102566381	JACKSON; 1%, CHOC
				02 E 005 770 701 495 000 102566385	HS; 1%, CHOC
				02 E 005 770 701 495 000 102566386	RO; 1%, CHOC
				02 E 005 770 701 495 000 102571107	PEARSON; 1%, CHOC, SOUR CREAM
				02 E 005 770 701 495 000 102571108	EC; 1%, CHOC
				02 E 005 770 701 495 000 102571109	WMS; 1%, CHOC
				02 E 005 770 701 495 000 102571110	TO; 1%, CHOC
				02 E 005 770 701 495 000 102571111	SP; 1%, CHOC
				02 E 005 770 701 495 000 102571112	HS; 1%, CHOC
				02 E 005 770 701 495 000 102571113	EMS; 1%, CHOC
				02 E 005 770 701 495 000	

				102571115	RO; 1%, CHOC
				02 E 005 770 701 495 000	
				102571116	JACKSON; 1%, CHOC
				02 E 005 770 701 495 000	
				102571117	SWEENEY; 1%, CHOC, SKM, SOUR CREAM
				02 E 005 770 701 495 000	
				102576060	HS; 1%, CHOC
				02 E 005 770 701 495 000	
				102576061	EMS; 1%, CHOC
				02 E 005 770 701 495 000	
				102576062	SWEENEY; 1%, CHOC
				02 E 005 770 701 495 000	
				102576065	SP; 1%, CHOC
				02 E 005 770 701 495 000	
				102576067	EC; 1%, CHOC
				02 E 005 770 701 495 000	
				102576068	RO; 1%, CHOC, SKIM
				02 E 005 770 701 495 000	
				102576076	JACKSON; 1%, CHOC, SR CREAM
				02 E 005 770 701 495 000	
				102576078	RO; 1%, CHOC
				02 E 005 770 701 495 000	
758302	10/06/2022	Kilkelly, Christopher	64.00		
				09.26.22	OFFICIAL; VBALL 09.20 09.22
				01 E 083 296 000 305 342	
758303	10/06/2022	Kramer, Paul	112.00		
				10.03.22	OFFICIAL; SOCCER 09.26.22
				01 E 083 294 000 312 335	
758304	10/06/2022	Kurtzwell, Paul	186.00		
				09.26.22	OFFICIAL; SOCCER - 09.10.22
				01 E 083 294 000 312 335	
				09.26.22.2	OFFICIAL; SOCCER - 09.22.22
				01 E 083 294 000 312 335	
				01 E 083 296 000 312 335	
758305	10/06/2022	LaBeau, Clinton	127.00		
				09.26.22	OFFICIAL; SOCCER - 09.20.22
				01 E 083 294 000 312 335	
				01 E 083 296 000 312 335	
758306	10/06/2022	Lach, Theavy	50.00		
				09.22.22	INTERPRETER; PEARSON 09.22.22
				01 E 200 412 740 394 000	
758307	10/06/2022	Lara, Juan	127.00		
				09.26.22	OFFICIAL; SOCCER - 09.20.22
				01 E 083 294 000 312 335	
				01 E 083 296 000 312 335	
758308	10/06/2022	Laursen Piano Service	865.00		
				09.25.22	HS; NEW CC SYSTEM
				01 E 083 605 000 350 000	
758309	10/06/2022	Lavonne Wagener Music	22.94		

758310	10/06/2022	Lipscomb, Robyn	200.00	144889 05 E 083 291 302 530 000	HS; ADAPTOR, MICROPHONE
				10.03.22 02 R 005 000 701 601 000	FS REFUND; #313085
758311	10/06/2022	Mackin Educational Resources	258.32	766196 05 E 200 620 302 470 203 766580 05 E 200 620 302 470 203	EC; GENERIC BARCODES RO; 7 TITLES
758312	10/06/2022	Madura, Tom	77.00	09.26.22	OFFICIAL; SWIMMING AND DIVING - 09.22.22
758313	10/06/2022	MASSP	1,730.00	01 E 083 296 000 312 340 10414	EMS;MEMBERSHIP DUES AND DIVISION DUES
				01 E 200 640 308 820 110 23221	MEMBERSHIP DUES AND DIVISION DUES
758314	10/06/2022	Master Technology Group	1,000.00	01 E 200 640 308 820 110 00707814	PEARSON; UL FIRE ALARM AES RADIE, UL CERTIFICATION
758315	10/06/2022	McGraw Hill Scool Education Holdings	2,511.00	01 E 863 810 000 305 000 125142973001	SACS - Budget code 04-701-590-351-460- 000 QUOTE #: JGUID-09142022-006
758316	10/06/2022	Mei Total Elevator Solutions	991.83	04 E 701 590 351 460 000 985788	ELEVATOR SERVICE; MONTHLY
				01 E 083 810 000 305 000 01 E 084 810 000 305 000 01 E 085 810 000 305 000 01 E 860 810 000 305 000 01 E 861 810 000 305 000 01 E 863 810 000 305 000 01 E 864 810 000 305 000 01 E 865 810 000 305 000 01 E 866 810 000 305 000	
758317	10/06/2022	Merry, Vanessa	250.00	0689	OIL PASTEL DRAWING CLASS; 10 STUDENTS
				04 E 500 599 321 305 000	
758318	10/06/2022	MESPA	181.00	14331	T DOYLE; MESPA FEES
				01 E 200 640 308 820 110	
758319	10/06/2022	Meuwissen, Joe	100.00		

				09.26.22	EVENT STAFF; GIRLS SOCCER 09.20.22
				01 E 083 296 000 305 335	
758320	10/06/2022	M-F Athletic Co Inc	4,817.45	INV223840	EQUIPMENT
				01 E 083 296 000 410 320	
				INV223893	TRACK EQUIPMENT
				01 E 083 294 000 410 320	
				01 E 083 296 000 410 320	
				INV223897	EQUIPMENT
				01 E 083 296 000 410 320	
				INV223976	EQUIPMENT
				01 E 083 294 000 410 325	
758321	10/06/2022	Minneapolis Oxygen	247.08	20250482	HS; ASSORTED SUPPLIES
				01 E 083 255 000 430 000	
758322	10/06/2022	Minnesota Highway Safety & Research Center	440.00	50924	4 HR REFRESHER
				04 E 500 599 321 305 000	
758323	10/06/2022	Minnesota School Of Business	18,066.17	181	DO RENT; SEPTEMBER
				05 E 005 130 302 570 000	
758324	10/06/2022	Mr Cutting Edge Llp	31.83	4856	PAPER TRIMMER SHARPEN
				01 E 005 170 000 401 000	
758325	10/06/2022	Msba	375.00	INV-01038-D5L5K0	PHASE 1 SOOM MEETING
				01 E 005 010 000 366 000	
				INV-01870-N4B0M0	PHASE 1 MEETINGS X2
				01 E 005 010 000 366 000	
758326	10/06/2022	Nelson, Denise	130.00	09.26.22	EVENT STAFF; VBALL 09.20.22 & 09.22.22
				01 E 083 296 000 305 342	
758327	10/06/2022	Neuman, Michael	77.00	10.03.22	OFFICIAL; SWIMMING/DIVING 09.29.22
				01 E 083 296 000 312 340	
758328	10/06/2022	Novak, Heather	169.20	09.29.22	INSTRUCTOR PAY; BREW KOMBUCHA 09.26.22
				04 E 500 599 321 305 000	
758329	10/06/2022	Novak, Heather Supplies	17.28	10.03.22	BREW KOMBUCHA; SUPPLIES
				04 E 500 599 321 430 000	
758330	10/06/2022	Novak, Janice	20.00	10.03.22	CE; ACCUPUNCTURE CLASS
				04 E 500 599 321 305 000	
758331	10/06/2022	Nwaofune, Peter	112.00	10.03.22	OFFICIAL; SOCCER 09.30.22

758332	10/06/2022	Pan O Gold Baking	1,252.83	01 E 083 296 000 312 335	
				10000522266001	SP; WHITE WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10000522266003	JACKSON; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10000522266004	WMS; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10000522266005	EMS; WHITE WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10000522273001	SP; WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10000522273002	HS; WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10000522273003	JACKSON; HOAGIE, ROLLS
				02 E 005 770 701 490 000	
				10000522273007	EMS; WHITE WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10008122266008	RO; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10008122269008	EC; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
758333	10/06/2022	Papco, INC.	976.42		
				225726	HS; VACUUM BRUSH
				01 E 860 810 000 401 000	
				225975	HS; DRAIN HOSE ASSEMBLY
				01 E 083 810 000 401 000	
				226497	SP; VACUUM MOTOR COVER
				01 E 861 810 000 401 000	
758334	10/06/2022	Payk12 Llc	320.14		
				4797	ALL SPORTS PASSES
				01 E 083 292 000 410 300	
758335	10/06/2022	Pekarna, Marty	80.00		
				10.03.22	OFFICIAL; FOOTBALL 09.29.22
				01 E 083 294 000 312 303	
758336	10/06/2022	Performance Food Group	22,172.30		
				65842077	SP; DRY, FROZEN
				02 E 005 770 701 490 000	
				65842078	EC; DRY, FROZEN, REFRIGERATED
				02 E 005 770 701 490 000	
				65888059	HS; FROZEN
				02 E 005 770 701 490 000	
				65888060	JACKSON; FROZEN
				02 E 005 770 701 490 000	
				02 E 005 770 705 490 000	
				65917125	HS; DRY, FROZEN, REFRIGERTED
				02 E 005 770 701 490 000	

			65987195	HS; MISC, DRY, FORZEN, REFRIGERATED
			02 E 005 770 701 490 000	
			65987196	HS; FROZEN
			02 E 005 770 701 490 000	
			65987197	EMS; DRY, FROZEN, REFRIGERATED, MISC
			02 E 005 770 701 490 000	
			02 E 005 770 705 490 000	
			65987200	EC; DRY, FROZEN
			02 E 005 770 701 490 000	
			02 E 005 770 705 490 000	
758337	10/06/2022	Praha Water To You	37.00	
			09.30.22	WATER AND MONTHLY OCT
			01 E 200 680 000 490 000	
758338	10/06/2022	Quadient Finance USA, Inc.	2,064.12	
			09.20.22	HS; POSTAGE
			01 E 083 050 000 329 000	
758339	10/06/2022	Raptor Technologies, LLC	9,000.00	
			INV45796	VOLUNTEER SCREENS LEVEL 2 - PREPAID
			01 E 005 030 000 401 000	
758340	10/06/2022	Rooney, Phil	214.00	
			5248	6FT TABLE THROW WITH LOGO
			04 E 500 505 321 380 000	
758341	10/06/2022	Rouzegar, Mirsaeed	127.00	
			09.26.22	OFFICIAL; SOCCER - 09.22.22
			01 E 083 294 000 312 335	
			01 E 083 296 000 312 335	
758342	10/06/2022	Ryan Mechanical Inc	12,129.88	
			1936	HS; DOUBLE DRINKING FOUNTAIN
			01 E 083 810 000 401 000	
			1940	PEARSON; DELIVERED 24 BOTTLES OF BLUE MONSTER
			01 E 863 810 000 401 000	
			SD756	SP; LEAK IN BOILER ROOM
			01 E 861 810 000 305 000	
			01 E 861 810 000 401 000	
			SD757	WMS; FILTERS FOR DRINKING FOUNTAINS, LEAD IN WATER
			01 E 084 810 000 305 000	
			SD758	HS; SOLENOID VALVE LEAK
			01 E 083 810 000 305 000	
			01 E 083 810 000 401 000	
			SD759	WMS; DRAIN FOR FLOOR SET PUMP GOT BROKE OFF THREADS
			01 E 084 810 000 305 000	
			01 E 084 810 000 401 000	

				SD760	HS; THIRD FLOOR SOUTH DRINKING FOUNTAIN IS LEAKING AND FIRST FLOOR EAST GIRLS TOILET WILL NOT STOP FLUSHING
				01 E 083 810 000 305 000 01 E 083 810 000 401 000 SD761	TO; SINK FELL OFF WALL IN BOYS BATHROOM
				01 E 086 810 303 305 000 01 E 086 810 303 401 000 SD762	JACKSON; BRADLEY SINK LEAKING IT IS SHUT OFF
				01 E 866 810 000 305 000 01 E 866 810 000 401 000 SD763	HS; NEW SHUT OFF
				01 E 083 810 000 305 000 SD764	HS; HARD WATER IN KITCHEN, FIX DRINKING FOUNTAINS, REPAIR VACUUM BREAKERS
				01 E 083 810 000 305 000 01 E 083 810 000 401 000	
758343	10/06/2022	Schoaf, Josh	92.00		
				09.26.22	OFFICIAL; FOOTBALL- 09.23.22
758344	10/06/2022	School Specialty, LLC	177.80	01 E 083 294 000 312 303	
				208131010120	RO; LAMINATING FILM
758345	10/06/2022	Smith, Justin	100.00	01 E 864 203 000 430 000	
				09.26.22	EVENT STAFF; GIRLS SOCCER 09.22.22
758346	10/06/2022	Swanson Meats Inc	14,671.50	01 E 083 296 000 305 335	
				323734	EC; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000 325194	EMS; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000 325195	WMS; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000 325196	RO; GROUND BEEF CRUMBLES
				02 E 005 770 705 490 000 325197	JACKSON; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000 325434	SP; GROUND BEEF CRUMBLES
758347	10/06/2022	Thomas, Jill Marie	500.00	02 E 005 770 705 490 000	
				08.22.22	ECSE STAFF TRAINING/ PROFESSIONAL DEVELOPMENT
758348	10/06/2022	T-Mobile USA Inc.	2,005.42	01 E 200 420 419 366 640	

			09.21.22	MONTHLY CHARGES
758349	10/06/2022	Trio Supply Company	12,066.87	
			01 E 200 680 000 320 000	
			787664	RO; TRAYS, FORKS, TEASPN
			02 E 005 770 701 401 000	
			788590.2	RO; TEASPN - CREDIT
			02 E 005 770 701 401 000	
			790467	SWEENEY; PORTION CUPS, NAPKINS, TRAYS, SOUP CUPS, SAND BG
			02 E 005 770 701 401 000	
			790470	EC; PORTION CUP, TRAYS, TEASPN
			02 E 005 770 701 401 000	
			791089	RO; NAPKINS, TRAYS, LINERS, SOUP CUPS
			02 E 005 770 701 401 000	
			792292	HS; APRON, NAPKIN, TRAYS, 8" PLA, LINERS, FORKS
			02 E 005 770 701 401 000	
			792293	EMS; TRAYS, FILM, WHT PAPER CONT
			02 E 005 770 701 401 000	
			792303	SWEENEY; LARGER BAKING CUPS - CREDIT
			02 E 005 770 701 401 000	
			792306	JACKSON; BUN RACK, PORTION CUPS, NAPKINS, TRAYS, LINERS, SPORKS
			02 E 005 770 701 401 000	
			792307	EC; PORTION CUPS, NAPKINS, TRAYS, LINERS, SPORKS
			02 E 005 770 701 401 000	
			792309	WMS; TRAYS, LINERS, FORKS
			02 E 005 770 701 401 000	
758350	10/06/2022	Uhl Co., Inc	2,539.24	
			45426	RO; CHECK VALVES IN ROOMS 124 164 283 284
			01 E 864 810 000 401 000	
758351	10/06/2022	UNESCO, INC	238,904.80	
			RETENTION	WMS VENTILATION PROJECT RETENTION
			06 E 084 867 366 522 000	
			RETENTION 100773	PEARSON PROJECT RETENTION
			06 E 862 867 366 522 000	
758352	10/06/2022	Upper Lakes Foods	36,522.91	
			168512-00	JACKSON; DRY, FROZEN, MISC
			02 E 005 770 701 490 000	
			168514-00	SP; DRY, FROZEN, MISC
			02 E 005 770 701 490 000	
			168516-00	EC; DRY, FROZEN, MISC

02 E 005 770 701 490 000	168518-00	RO; DRY, FROZEN, MISC
02 E 005 770 701 490 000	168612-00	JACKSON; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	168612-0A	JACKSON; DRY, FROZEN
02 E 005 770 701 490 000	168612-0B	JACKSON; FROZEN
02 E 005 770 705 490 000	168702-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	168702-0A	SP; FROZEN - CREDIT
02 E 005 770 705 490 000	168719-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	168760-00	RO; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	172896-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 705 490 000	172905-00	EMS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172911-00	JACKSON; DRY, COOLER, MISC
02 E 005 770 701 490 000	172912-00	WMS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172917-00	HS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 495 000	172921-00	SP; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172924-00	PEARSON; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172924-0A	PEARSON; COOLER - CREDIT
02 E 005 770 701 490 000		
9916497144		MONTHLY CHARGES 09.24-10.23
01 E 200 412 422 320 000		

758354	10/06/2022	Vistar	4,264.17	01 E 200 680 000 320 000 65945243 02 E 005 770 707 490 000	A LA CARTE ORDER
758355	10/06/2022	Webster, Kylene	32.00	09.26.22 01 E 083 296 000 305 342	EVENT STAFF; VBALL 09.22.22
758356	10/06/2022	Wold Architects & Engineers	5,064.01	81853 05 E 861 865 379 522 000 81953 05 E 005 865 384 522 000	SP CARPET REPLACEMENT TENNIS COURT RESURFACING
758357	10/06/2022	YMCA of the North	11,721.34	2016641962 04 E 500 582 344 394 000	36 RV
758358	10/06/2022	Zeyen, Donald W	92.00	09.26.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL- 09.23.22
758391	10/07/2022	Aflac	207.92	AFLA.10072022.D 01 L 215 65 02 L 215 65 AFLC.10072022.D	AFLA - Aflac After-tax for 10.7.22 BW PR AFLC - Aflac Pre-tax for 10.7.22 BW PR
758392	10/07/2022	Ds Erickson & Associates Pllc	229.97	01 L 215 65 02 L 215 65 GARN4.10072022.D	GARN4 - Garnishment4 for 10.7.22 BW PR
758393	10/07/2022	Gurstel Law Firm P.C	322.10	01 L 215 87 GARN8.10072022.D	GARN8 - Garnishment8 for 10.7.22 BW PR
758394	10/07/2022	Maryland Child Support Account	100.96	01 L 215 87 GARN13.10072022.D	GARN13 - Garnishment13 for 10.7.22 BW PR
758395	10/07/2022	Messerli & Kramer	186.98	01 L 215 87 GARN10.10072022.D	GARN10 - Garnishment10 for 10.7.22 BW PR
758396	10/07/2022	Mn Dept Of Child Support Div	649.64	01 L 215 87 GARN1.10072022.D	186.98 GARN1 - Garnishment1 for 10.7.22 BW PR
758397	10/07/2022	Msea Union	1,608.07	01 L 215 87 UPSA-%.10072022.D	UPSA-% - Para Union Dues % for 10.7.22 BW PR

				01 L 215 60 UPSA.10072022.D	UPSA - Para Union Dues for 10.7.22 BW PR
				01 L 215 60 04 L 215 60 05 L 215 60	
758398	10/07/2022	NCPERS Group Life Ins.	24.00	PLFE.10072022.D	PLFE - Pera Life for 10.7.22 BW PR
				01 L 215 14 02 L 215 14	
758399	10/07/2022	School Services Employees	1,481.93	UCUS.10072022.D	UCUS - Custodian Union Dues for 10.7.22 BW PR
				01 L 215 60 02 L 215 60 UFSD%.10072022.D	UFSD% - Food Service Union Dues % for 10.7.22 BW PR
				02 L 215 60 UFSD.10072022.D	UFSD - Food Svc Amt Union Dues for 10.7.22 BW PR
758400	10/13/2022	Advanced Imaging Solutions	10,528.67	483360111	09.20-10.20 CONTRACT PAYMENT
				05 E 005 850 302 555 000	
758401	10/13/2022	AGiRepair, Inc.	1,396.00	035358	13"; LOOSE ARROW KEYS AND SCRATCHED TOP COVER
				01 E 200 680 000 350 016 035434	13"; DAMAGED LCD SCREEN, ARROW KEY MISSING
				01 E 200 680 000 350 016	
758402	10/13/2022	Aly, Zakaria	127.00	10.10.22	OFFICIAL; SOCCER 10.03.22
				01 E 083 294 000 312 335 01 E 083 296 000 312 335	
758403	10/13/2022	Anchor Paper	3,510.00	10699220-01	DO; ASSORTED PAPER
				01 E 005 170 000 401 000 10700563-00	DO; ASSORTED PAPER
				01 E 005 170 000 401 000	
758404	10/13/2022	Bearcom Wireless Worldwide	3,608.89	5449095	DTR700 Radios Quote #550747
				01 E 865 203 317 555 000	
758405	10/13/2022	Biffs Inc	4,110.85	W889473	HS TENNIS/BASEBALL; SEPT-OCT
				01 E 083 292 000 410 300 W889474	TRACK STADIUM; SEPT 07-OCT 04
				01 E 083 292 000 410 300 W889475	WMS SOCCER FIELD; SEPT 13- OCT 04

				01 E 083 292 000 410 300 W889476	HS SOCCER; SEPT 09-OCT 04
				01 E 083 292 000 410 300 W890279	PEARSON; SEP 7-OCT 4
				04 E 500 561 321 305 000 W890280	RO; SEP 7-SEP 30
				04 E 500 561 321 305 000 W890281	VIERLING SB FIELDS; SEP 7-OCT 4
				04 E 500 561 321 305 000	
758406	10/13/2022	Bix Produce Company	3,791.10		
				05532722	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540128	SP; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540135	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540171	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540230	JACKSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540233	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540243	RO; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540658	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546597	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546629	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546645	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
758407	10/13/2022	Bsn Sports	2,218.42		
				918518313	HS; POLYPRO MULTISPORT ARCHED WHITE, CLASSIC II OTC SOX RED/WHT MED
				01 E 083 296 000 410 335	

				918567521	DOUBLE SIDED BASKETBALL COACHS BOARD, WHISTLE, LEGACY TF-1000, LWO ECTERNAL DECORATION
758408	10/13/2022	Centurylink	1,235.08	01 E 083 294 000 410 306	
				10.01.22 612E400305	MONTHLY SERVICE - OCTOBER
				01 E 200 680 000 320 000	
				10.01.22 612E400308	MONTHLY SERVICE - OCTOBER
				01 E 200 680 000 320 000	
				10.01.22 9524035940	MONTHLY SERVICE; OCT
				01 E 200 680 000 320 000	
				10.01.22 9524037294	MONTHLY SERVICE; OCT
758409	10/13/2022	Choice Electric, Inc	357.00	01 E 200 680 000 320 000	
				22227	HS; LIGHTING RETROFIT CONTRACTOR LABOR AND WATT STOPPER
				01 E 083 810 000 305 000	
758410	10/13/2022	Crunstedt, Bob	77.00	01 E 083 810 000 401 000	
				10.10.22	OFFICIAL; SWIMMING/DIVING 09.29.22
758411	10/13/2022	Cub Foods	145.93	01 E 083 296 000 312 340	
				10.03.22.2	FS; HAMBURGER BUNS
				02 E 005 770 701 490 000	
				10.05.22	WMS; DCD INCENTIVES/JOB SKILLS, LIFE SKILLS
				01 E 084 402 740 433 000	
				10.10.22	EMS; BAKING SUPPLIES
758412	10/13/2022	Deblois, Richard	92.00	01 E 085 402 740 433 000	
				10.10.22	OFFICIAL; FOOTBALL 10.08.22
758413	10/13/2022	Derosier, Jamie	127.00	01 E 083 294 000 312 303	
				10.10.22	OFFICIAL; SOCCER 10.03.22
				01 E 083 294 000 312 335	
758414	10/13/2022	Digital Impact Solutions Llc	104.80	01 E 083 296 000 312 335	
				6319	INDIAN EDUCATION FEATHER CEREMONY
				01 E 200 605 320 401 000	
758415	10/13/2022	EDGETEK HOCKEY	5,805.00	4692	CUSTOM FLOW HOCKEY GLOVES FOR SHAKOPEE GIRLS HOCKEY
				01 E 083 296 000 410 331	
758416	10/13/2022	Erickson, Tyrus Bruce	127.00	10.10.22	OFFICIAL; SOCCER 10.03.22
				01 E 083 294 000 312 335	

758417	10/13/2022	Finishing Touch Plus	3,770.00	01 E 083 296 000 312 335 26890	INTERIOR PAINT - WELCOME CENTER
758418	10/13/2022	Fulton, Lisa	450.00	01 E 005 810 000 305 000 01 E 005 810 000 401 000 10.04.22	CUNSLTING/NATIVE GROUPS - DISTRICT WIDE
758419	10/13/2022	Glacial Ridge Growers Inc	241.00	01 E 200 605 320 305 000 7304	HS/ACTIVITIES; FLOWERS & PLANTS
758420	10/13/2022	Gothmann, Aaron	80.00	01 E 083 211 000 430 000 01 E 083 291 000 410 000 10.10.22	OFFICIAL; FOOTBALL 09.28.22
758421	10/13/2022	Groth Music	260.40	01 E 083 294 000 312 303 3358600	SPRING, AFTERBURN, JUNKYARD JAM, ALPHA DOG, WINTER WINDS, SNOW
758422	10/13/2022	Haefner, Scott Peter	92.00	01 E 085 258 000 430 000 10.10.22	OFFICIAL; FOOTBALL 10.08.22
758423	10/13/2022	Hennen's Auto Service, Inc.	1,843.46	01 E 083 294 000 312 303 09.30.22	SEPT FUEL
758424	10/13/2022	Hillyard / Hutchinson	4,439.01	01 E 005 810 000 353 000 604899368 01 E 085 810 000 401 000 604899369	EMS; DETERGENT, BLEACH EMS; SANITIZER, DISH DETERGENT, RINSE AID, DISH SANITIZER
758425	10/13/2022	Innovative Office Solutions	73.09	02 E 005 770 701 401 000 604899370 02 E 005 770 701 401 000 604899781 01 E 085 810 000 401 000 700521096 01 E 863 810 000 401 000 700521508 01 E 863 810 000 401 000 IN3965071 01 E 084 420 000 430 000 IN3966029	WMS; DISH DETERGENT, RINSE AID, SANITIZER EMS; MAT GS CHARCOAL PEARSON; CHARGER 1.5 AMP FOR C3 PEARSON; CHARGER C3XP WMS; POSTER BOARD, BATTERIES WMS; CUSTOM SIGNATURE STAMP

758426	10/13/2022	Intelligere	3,417.50	01 E 084 050 000 401 000 436881	INTERPRETERS; SEPTEMBER
758427	10/13/2022	Ixl Learning	44,893.00	01 E 200 219 317 358 000 S386509	IXL SERVICE SITE LICENSE UPGRADE
				01 E 084 211 000 430 000 S444867	IXL Elem Math 2 yr license LTE QUOTE # 1164170-21 SUBSCRIPTION DURATION September 1, 2022 – September 1, 2024
758428	10/13/2022	John's Sewer & Drain	330.00	05 E 200 256 302 562 000 INV171481	HS; SERVICE CALL - PAPER PLUG CLEARED ITSELF
				01 E 083 810 000 305 000 INV171819	HS; CABLE MENS AND WOMENS 3RD FLOOR RESTROOM FLOOR DRAINS
758429	10/13/2022	Johnson Controls	4,469.00	01 E 083 810 000 305 000 23148226	HS; REGULAR SERVICE
				05 E 083 865 363 305 000 23149982	WMS; REGULAR SERVICE
				05 E 084 865 363 305 000 89187315	CFC; SERVICE CALL
				05 E 863 865 363 305 000 89192753	CFC; REGULAR SERVICE
758430	10/13/2022	Jw Pepper	69.24	05 E 863 865 363 305 000 364591292	WMS; FELIZ NAVIDAD
758431	10/13/2022	Kemps LLC	4,453.60	01 E 084 258 000 430 000 10251210	SWEENEY; 1%, CHOC, SOUR CREAM
				02 E 005 770 701 495 000 102581199	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102581200	PEARSON; 1%
				02 E 005 770 701 495 000 102581201	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102581202	WMS; 1%, CHOC
				02 E 005 770 701 495 000 102581205	SP; 1%, CHOC, SKIM
				02 E 005 770 701 495 000 102581206	JACKSON; 1%, CHOC
				02 E 005 770 701 495 000	

				102581207	HS; 1%, CHOC
				02 E 005 770 701 495 000	
				102581208	TO; 1%, CHOC
				02 E 005 770 701 495 000	
				102581209	RO; 1%, CHOC
				02 E 005 770 701 495 000	
758432	10/13/2022	Lach, Theavy	100.00		
				10.05.22	INTERPRETER; PEARSON RAVEN P V
				01 E 200 412 419 358 000	
				10.07.22	INTERPRETER; PEARSON - HOME VISIT
				01 E 200 412 422 358 000	
758433	10/13/2022	Laursen Piano Service	720.00		
				10.04.22	WMS; SERVICE
				01 E 084 050 000 350 000	
758434	10/13/2022	Lexia Learning Systems LLC	1,200.00		
				SIN091860	per attached Quote # Q-531833-1
					BUDGET CODE
					01-200-420-419-433
				01 E 200 420 419 433 000	
758435	10/13/2022	MAAP	480.00		
				10.06.22	MAAP STARS FALL LEADERSHIP CONF
				01 E 086 211 303 369 000	
758436	10/13/2022	Mackin Educational Resources	91.26		
				766880	SP; 7 TITLES
				05 E 200 620 302 470 203	
758437	10/13/2022	Meuwissen, Joe	100.00		
				10.10.22	EVENT STAFF; SOCCER 10.03.22
				01 E 083 294 000 305 335	
				01 E 083 296 000 305 335	
758438	10/13/2022	Meyer, Suzanne	73.45		
				10.11.22	FOOD SERVICE REFUND; #313712
				02 R 005 000 701 601 000	
758439	10/13/2022	MN Dept of Labor and Industry	190.00		
				ABR0289487X	EC; BOILER X3
				01 E 005 810 000 820 000	
				ABR0289822X	EMS; PRESSURE VESSELX2, NOILER X4
				01 E 005 810 000 820 000	
				ALR0138004X	RO; ELEVATOR ANNUAL OPER
				01 E 005 810 000 820 000	
758440	10/13/2022	MRI INTERMEDIATE HOLDINGS, LLC	310.45		
				MRIUS1240157	DIRECT CHILD/STAFF SCREENS; SEPT
				01 E 005 030 000 899 000	
758441	10/13/2022	News-2-You, Inc	1,976.85		

INV-1058333

per attached Quote # Q-104816

BUDGET CODE
01-200-420-419-433

Item ID	Date	Description	Amount	Account Code	Notes
758442	10/13/2022	Nwaofune, Peter	224.00	01 E 200 420 419 433 000 10.10.22	OFFICIAL; SOCCER 10.03.22, 10.07.22
758443	10/13/2022	Office Supplies By The Case	79.80	01 E 083 294 000 312 335 01 E 083 296 000 312 335 480105	RO; TREND HARMONY BIRTHDAY RECOGNITION AWARDS
758444	10/13/2022	Olympic Communications Inc	263.00	01 E 864 203 000 430 000 16106	JACKSON; LABOR ON OUTDOOR SPEAKER
758445	10/13/2022	Palmer Bus Services	278,856.19	01 E 866 810 000 305 000 P2539	AVID 10TH AND 11TH TO AUGSBURG, AVID 8TH TO HS
				03 E 005 760 737 361 000 P2540.2	HS A CASE FOR JUSTICE TO SCALE FACILITY, CIS HUMAN PHYSIOLOGY TO U OF M, HS ENERFY, FOODS, OUTDOORS CLASS TO DEAN LAKES OUTLET
				03 E 005 760 737 361 000 P2547	SUMMER SCHOOL; HS
				03 E 299 760 739 361 000 P2549	YOUNG SCHOLARS ROUTES
				03 E 005 760 737 361 000 P2556	JACKSON KG TO ARBORETUM, 1ST TO ZOO, 2ND TO ARBORETUM, 5TH TO ZOO
				01 E 866 298 733 361 000 P2557	SP; 5TH GRADE TO CHILDRENS, 2ND GRADE TO MN ZOO
				01 E 861 298 000 369 000 P2564	FUEL CLAUSE; JUL-DEC 2021, JAN-JUN 2022
				03 E 005 760 720 440 000 P2565	JACKSON SUMMER SCHOOL TO THOLE LAKE PIER
				03 E 299 760 739 361 000 P2566	EAST SUMMER SCHOOL TO HS
				03 E 299 760 739 361 000 P2567	SUMMER SCHOOL , GENERAL ED, MI CASA, 9TH LAUNCH
				03 E 005 760 720 361 000	

P2568	SUMMER SCHOOL ESY
03 E 299 760 739 361 000	
P2569	SUMMER SCHOOL
03 E 299 760 739 361 000	
P2570	AUGUST SUMMER SCHOOL; SPED
03 E 005 760 723 361 000	
P2571	NEW TEACHER TOUR
01 E 200 640 308 361 112	
P2572	FOOTBALL TO WAYZATA - AUGUST 22
01 E 083 294 733 361 303	
P2573	VBALL TO BLOOMINGTON JEFFERSON 08.22.22, EAST RIDGE OLTMAN MS 09.23.22
01 E 083 296 733 361 342	
P2574	SOCCER TO MINNETONKA, HOLY ANGELS, CENTRAL MS - AUGUST 22
01 E 083 294 733 361 335	
01 E 083 296 733 361 335	
P2575	GIRLS TENNIS TO LAKEVILLE SOUTH, PRIOR LAKE, CHASKA, ROSEMOUNT - AUGUST 22
01 E 083 296 733 361 334	

758446	10/13/2022	Pan O Gold Baking	1,842.22
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10000522273004	SWEENEY; CINN BURST, WHOLE GRAIN DOUBLE, HOT DOG BUNS
02 E 005 770 701 490 000	
10000522273005	WMS; WHOLE GRAIN DOUBLE, ROLLS
02 E 005 770 701 490 000	
10000522276001	JACKSON; WHOLE GRAIN DBL
02 E 005 770 701 490 000	
10000522280001	SP; STEAK BLK, HOT DOG BUNS
02 E 005 770 701 490 000	
10000522280002	HS; WHOLE GRAIN DBL, ROLLS
02 E 005 770 701 490 000	
10000522280006	EMS; ROLL, HOT DOG BUNS
02 E 005 770 701 490 000	
10008122273007	RO; WHITE WHOLE GRAIN DOUBLE, ROLLS
02 E 005 770 701 490 000	
10008122276004	EC; WHOLE GRAIN DBL, ROLLS
02 E 005 770 701 490 000	
10008122280002	EC; WHOLE GRAIN DOUBLE, HOT DOG BUNS
02 E 005 770 701 490 000	

758447	10/13/2022	Papco, INC.	271.45
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225962	HS; HOSE DRAIN
01 E 083 810 000 401 000	

				226543	SP; BATTERY
758448	10/13/2022	Pitsco Inc	295.00	01 E 861 810 000 401 000	
				200491-1	FTC REGISTRATION FEE
758449	10/13/2022	Prairie Fire Theatre	500.00	01 E 083 291 000 369 388	
				10.07.22	DEPOSIT FOR SNOW WHITE
758450	10/13/2022	Quadient Finance USA, Inc.	25.00	04 E 500 585 332 305 000	
				09.29.22	POSTAGE
758451	10/13/2022	Rootes, Daniel	80.00	01 E 005 110 000 329 000	
				10.10.22	OFFICIAL; FOOTBALL 09.29.22
758452	10/13/2022	Ryan Mechanical Inc	6,643.00	01 E 083 294 000 312 303	
				1794	HS; LAUNDRY TUB AT HS
				01 E 083 810 000 401 000	
				1935	HS; DOUBLE DRINKING FOUNTAIN
758453	10/13/2022	SACS - Shakopee Area Catholic Schools	893.34	01 E 083 810 000 401 000	
				102022	TITLE 1 SERVICES - READING INTERVENTION FOR GRADES K-3
				01 E 200 216 401 303 000	
758454	10/13/2022	School Nutrition Association	17.00		
				10.06.22	SNA MEMBERSHIP RENEWAL; TAMMH
				02 E 005 770 701 820 000	
758455	10/13/2022	Sherwin Williams	210.75		
				6291-5	HS MUSICAL SET
758456	10/13/2022	Shred-N-Go, Inc	837.68	01 E 083 291 000 410 370	
				141252	DW; OCTOBER PAPER SHREDDING
				01 E 005 810 000 332 000	
				01 E 083 810 000 332 000	
				01 E 084 810 000 332 000	
				01 E 085 810 000 332 000	
				01 E 860 810 000 332 000	
				01 E 861 810 000 332 000	
				01 E 863 810 000 332 000	
				01 E 864 810 000 332 000	
				01 E 865 810 000 332 000	
				01 E 866 810 000 332 000	
758457	10/13/2022	Smith, Justin	50.00		
				10.10.22	EVENT STAFF; SOCCER 10.03.22
				01 E 083 294 000 305 335	
758458	10/13/2022	Solar Shield Inc	1,797.00		
				09.12.22	PEARSON; VISTA/RN07-V18 - 11 WINDOWS, 1 EXIT DOOR
				04 E 500 580 325 530 000	
758459	10/13/2022	St Paul Public School	691.92		

			7142	REGULAR ED CARE AND TREATMENT
			01 E 200 794 000 390 000	
758460	10/13/2022	Stillwater Area Speech and Debate Booster Club	2,502.00	
			10.04.22	SPEECH; ROOM STAYS
			01 E 083 291 000 366 372	
758461	10/13/2022	Tischendorf, Michael	80.00	
			10.10.22	OFFICIAL; FOOTBALL 09.29.22
			01 E 083 294 000 312 303	
758462	10/13/2022	Trio Supply Company	3,306.88	
			792296	SWEENEY; PORTION CUPS, LUNCH TRAYS, FORKS, TEASPN, BAKING CUPS
			02 E 005 770 701 401 000	
			793945	EMS; NAPKINS, TRAYS, FORK, TEASPN
			02 E 005 770 701 401 000	
			793955	EC; PORTION CUP, GLOVES, NAPKINS, TRAYS, LINERS, SPORK/NAPKIN PACKETS
			02 E 005 770 701 401 000	
758463	10/13/2022	Uhl Co., Inc	29,739.00	
			44760	WMS; AHU3A NOT COOLING
			01 E 084 810 000 401 000	
			45049	WMS; REPAIR LEAK IN ROOM 123
			01 E 084 810 000 401 000	
			69694	LABOR AND SERVICE CONTRACT
			01 E 005 810 000 305 000	
758464	10/13/2022	United States Postal Service	80.00	
			10.12.22	POST CARD MAILING; THE LUNCH CLUB SHOWS
			04 E 500 599 321 329 000	
758465	10/13/2022	University Of Oregon	350.00	
			18064742	EC; SWIS ANNUAL LICENSE 09.01.22-08.31.22
			01 E 865 203 000 430 000	
758466	10/13/2022	Upper Lakes Foods	39,085.83	
			168502-00	HS; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168504-00	WMS; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168506-00	EMS; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168508-00	SWEENEY; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168515-00	SP; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168517-00	EC; DRY, COOLER, FROZEN, MISC

				02 E 005 770 701 490 000 172890-00	RO; DRY, COOLER, FROZEN, MISC
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176174-00	HS; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176223-00	EC; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176246-00	HS; FROZEN
				02 E 005 770 701 490 000 176256-00	EMS; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176266-00	WMS; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176305-00	PEARSON; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000	
758467	10/13/2022	Valero, Susana	39.00	10.13.22	CE; INTRO TO MOTIVATIONAL SPEAKING - REFUND
				04 R 500 505 321 040 417	
758468	10/13/2022	Vistar	3,405.97	66027349	A LA CARTE ORDER
				02 E 005 770 707 490 000	
758469	10/13/2022	Wold Architects & Engineers	15,844.67	81954	WMS 1ST LEVEL CARPET REPLACEMENT
				05 E 084 865 379 522 000	
758470	10/13/2022	Wollan, Tom Sr	92.00	10.10.22	OFFICIAL; FOOTBALL 10.08.22
				01 E 083 294 000 312 303	92.00
758471	10/20/2022	Advanced Imaging Solutions	4,705.53	INV288154	HP PRINT COPIES; SEPTEMBER
				01 E 005 110 000 401 000	
				01 E 005 137 000 401 000	
				01 E 083 215 000 430 000	
				01 E 083 420 000 430 000	
				01 E 083 690 000 430 000	
				01 E 084 605 000 430 000	
				01 E 085 050 000 401 000	
				01 E 086 211 303 430 000	
				01 E 200 680 000 401 000	
				01 E 860 050 000 401 000	
				01 E 861 203 000 430 000	
				01 E 864 203 000 381 000	
				01 E 865 203 000 430 000	

				01 E 866 050 000 401 000	
				02 E 005 770 701 401 000	
				INV288761	KM MFP PRINTER COPIES
				01 E 083 420 000 430 000	
				01 E 083 690 000 430 000	
				01 E 084 605 000 430 000	
				01 E 085 050 000 401 000	
				01 E 086 211 303 430 000	
				01 E 200 412 422 401 000	
				01 E 200 420 419 401 000	
				01 E 200 640 308 401 000	
				01 E 200 680 000 401 000	
				01 E 860 050 000 401 000	
				01 E 861 203 000 430 000	
				01 E 864 203 000 381 000	
				01 E 865 203 000 430 000	
				01 E 866 050 000 401 000	
				02 E 005 770 701 401 000	
				04 E 500 505 321 401 000	
758472	10/20/2022	Affinitech Inc	2,172.05		
				30363	District Office Cabling Installation Phones and Data PJ5910
				01 E 200 680 000 305 000	
758473	10/20/2022	AGiRepair, Inc.	1,911.00		
				036015	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036033	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036158	FULL UNIT REPAIR
				01 E 200 680 000 350 000	
				036210	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036315	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036395	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
758474	10/20/2022	Airgas National Carbonation	156.51		
				9992011152	CO2 TANK MONITOR RENTAL
				01 E 084 810 000 305 000	
758475	10/20/2022	Albers Mechanical Services, In	1,220.00		
				26948	WMS; MEND 2" CRACK IN POOL
				01 E 084 810 000 305 000	
				01 E 084 810 000 401 000	
758476	10/20/2022	Am Pest Control Llc	500.00		
				338063	PEST CONTROL; VAUGHN FIELD - GOPHERS
				01 E 005 810 000 305 000	
758477	10/20/2022	Anchor Paper	3,903.23		
				10695261-03	CENTRAL DUP; ASSORTED PAPER

				01 E 005 170 000 401 000 10697969-03	CENTRAL DUP; ASSORTED PAPER
				01 E 005 170 000 401 000 10697969-04	DO; ASSORTED PAPER
				01 E 005 170 000 401 000 10699220-02	CENTRAL DUP; ASSORTED PAPER
				01 E 005 170 000 401 000 10700563-01	CENTRAL DUP; ASSORTED PAPER
				01 E 005 170 000 401 000 10700784-00	RO; PAPER
				01 E 864 203 000 401 000	
758478	10/20/2022	Arc Document Solutions	187.92		
				54MNI9054306	PSA VINYL, COURIER/FUEL
				01 E 005 810 000 401 000	
758479	10/20/2022	Avid Center	850.00		
				00083647	AVID DIGITAL EXPERIENCE REGISTRATION
				01 E 005 608 313 366 000	
758480	10/20/2022	Batteries R Us	2,887.40		
				51762	HS; BATTERIES, CABLES
				01 E 083 810 000 401 000	
758481	10/20/2022	Berndt, Nancy	32.00		
				10.17.22	EVENT STAFF; LIBERO 10.11.22
				01 E 083 296 000 305 342	
758482	10/20/2022	Bix Produce Company	1,323.57		
				05546592	JACKSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546638	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05552398	WMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
758483	10/20/2022	Bsn Sports	274.95		
				918705852	ROYALE V22 - NFHS
				01 E 083 294 000 410 335	
758484	10/20/2022	CESO Transportation, LLC	1,698.30		
				4351	TRANSPORTATION MANAGEMENT SERVICES; OCTOBER
				03 E 005 760 720 305 000	
758485	10/20/2022	Choice Electric, Inc	2,984.21		
				22262	HS; REPAIR OUTLETS
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
				22263	VAUGHN FIELD; REPLACE 2 LED DRIVER VDC
				01 E 005 810 000 305 000	
				01 E 005 810 000 401 000	

			22269	JACKSON; TAKE DOWN 3 EXTERIOR WALL PACKS AND INSTALL 3 NEW
			01 E 866 810 000 305 000	
			01 E 866 810 000 401 000	
			22278	SWEENEY; TROUBLESHOOT ARC IN BOILER ROOM
			01 E 860 810 000 305 000	
			22279	EMS; REPAIR AND REPLACE EMERGENCY FIXTURES THAT WERE FAULTY
			01 E 085 810 000 305 000	
758486	10/20/2022	City Of Shakopee	413.56	
			10509	SPED SEPTEMBER FUEL USAGE
			03 E 005 760 723 440 000	
			10510	DRIVERS ED FUEL USAGE; SEPTEMBER
			04 E 500 249 321 442 000	
758487	10/20/2022	Crowd Control Warehouse LLC	2,751.58	
			D34824	FS; 14 16FT AND 11FT BARICADES
			02 E 005 770 701 530 000	
758488	10/20/2022	Cub Foods	1,457.19	
			09.13.22.2	HS; GREEN ONIONS, GREEN PEPPERS
			01 E 083 331 000 490 000	
			09.15.22	HS; MUFFIN INGREDIENTS
			01 E 083 331 000 490 000	
			09.21.22	HS; GROCERY, MEAT, PRODUCE, FROZEN, DAIRY
			01 E 083 331 000 490 000	
			09.22.22	HS; TORTILLA CHIPS, SPRAY, LINERS
			01 E 083 331 000 490 000	
			09.25.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			09.27.22	HS; MUFFIN LAB SUPPLIES
			01 E 083 331 000 490 000	
			09.30.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			10.02.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			10.02.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			10.04.22	HS; GROCERY, MEAT, PRODUCE, DAIRY
			01 E 083 331 000 490 000	
			10.10.22	WMS; GRADE A LARGE EGGS
			01 E 084 260 000 430 000	
			10.11.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	

				10.13.22	EMS; CUPS, DICED HAM
				01 E 085 250 000 490 000	
				10.14.22	WMS; BAKERY SPECIAL ORDER
				01 E 084 211 000 490 000	
758489	10/20/2022	Culligan Bottled Water	99.43		
				114X88032202	SP; WATER
				01 E 861 298 000 490 000	
758490	10/20/2022	Dalida, Sara	243.93		
				10.17.22	HOME SCHOOL CIRRICULUM REIMBURSEMENT
				04 E 702 590 351 460 000	
758491	10/20/2022	Dock & Door Tec, Inc	432.25		
				015753	HS; REPAIR CONSTRUCTION SHOP DOOR
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
758492	10/20/2022	Dogan, Soner	76.00		
				10.17.22	OFFICIAL; SOCCER 10.11.22
				01 E 083 296 000 312 335	
758493	10/20/2022	Electro Watchman, INC.	92.00		
				393751	EMS; BURGLARY ALARM MONITORING
				01 E 005 810 000 305 000	
				01 E 085 810 000 305 000	
758494	10/20/2022	Encore One LLC	480.00		
				SVC1916574	REPAIR LEAK ON RAIN WATER PIPING AS REQUIRED
				01 E 084 810 000 305 000	
758495	10/20/2022	Ensemble's Edge LLC	1,662.00		
				1183	HS; CHORFOLIO MUSIC PORCH
				01 E 083 259 000 430 000	
				05 E 083 258 302 530 000	
758496	10/20/2022	Erickson, Tyrus Bruce	76.00		
				10.17.22	OFFICIAL; SOCCER 10.11.22
				01 E 083 296 000 312 335	
758497	10/20/2022	Ferris Homeschool	406.55		
				10.17.22	HOMESCHOOL CIRRICULUM REIMBURSEMENT
				04 E 702 590 351 460 000	
758498	10/20/2022	Filsan Talent Partners	3,000.00		
				2299	UNDERSTANDING SOMALI CULTURE PRESENTATION FOR TEACHERS AND STAFF
				01 E 005 605 313 305 000	
758499	10/20/2022	Fulton, Lisa	200.00		
				10.12.22	NATIVE LEADERSHIP AND TLC GROUPS
				01 E 200 605 320 305 000	
758500	10/20/2022	Georgakopoulos, Tess	25.00		
				00244	CE; INSTANT POT 101

758501	10/20/2022	Groth Music	284.43	04 E 500 599 321 305 000 3359527	JACKSON; YAMAHA 3 PEICE SOPRANO RECORDER
				01 E 866 298 000 401 000 3364571	SP; YAMAHA 3 PIECE RECORDER
758502	10/20/2022	Harris, Paul	160.00	01 E 005 211 160 140 000 10.17.22	OFFICIAL; FOOTBALL 10.11, 10.12
758503	10/20/2022	Herold, Kimberly	45.00	01 E 083 294 000 312 303 10.17.22	EVENT STAFF; SOCCER 10.11.22
758504	10/20/2022	Hillyard / Hutchinson	71.40	01 E 083 296 000 305 335 604902427	PEARSON; CHARGER
758505	10/20/2022	Holzwarth, Matt	160.00	01 E 863 810 000 401 000 10.17.22	OFFICIAL; FOOTBALL 10.11, 10.12
758506	10/20/2022	Innovative Graphics	300.00	01 E 083 294 000 312 303 52342	SHAKOPEE BASKETBALL JERSEYS REVERSIBLE
758507	10/20/2022	Innovative Office Solutions	1,441.28	01 E 083 296 000 410 306 IN3961160	PEARSON SPED; FILM ROLL
				01 E 200 420 419 401 000 04 E 500 580 325 401 000 04 E 500 582 344 401 000 IN3966337	RO; FLOOR PAD, GLASS CLEANER, VINEGAR, ERASER PAD, FLOOR CLEANER
				01 E 864 810 000 401 000 IN3967569	PEARSON; HOSE VACCUUM, FLOOR TOOL, WAND
				01 E 863 810 000 401 000 IN3968197	SWEENEY; FOAM, LINER, FRESHENER
				01 E 860 810 000 401 000 IN3968201	WMS; BUCKET, MOP, MOP HANDLE, DISINFECTANT, MOP HEAD
				01 E 084 810 000 401 000 IN3968211	WMS; LAMINATOR, MARKERS
				01 E 084 420 000 430 000 SCN-116951	EMS; HAND SANITIZER - CREDIT
758508	10/20/2022	Insight Public Sector, Inc	34,232.35	01 E 085 810 000 401 000 1100989172	UPS 5000 model (SRT5KRMXLT) Quotation Number : 225533469
				05 E 200 630 795 530 000	

				1100989173	Smartnet Renewal 22-25 yr October 20, 2022 - October 20, 2025 Quote #481474406
758509	10/20/2022	Instructure, Inc	875.00	01 E 200 680 000 349 000 INV389150	Canvas Work INV389150
758510	10/20/2022	Jah Scheduling, Llc	300.00	01 E 200 680 000 305 000 2022	SHAKOPEE 2022 SOCCER SCHEDULING
758511	10/20/2022	Jw Pepper	166.13	01 E 083 294 000 312 335 01 E 083 296 000 312 335 364556471	HS; SYMPHONIC WARMUPS CLARINET
				01 E 083 258 000 430 000 364557037	HS; SYMPHONIC WARMUPS Mallet PERCUSSION
				01 E 083 258 000 430 000 364611081	HS; WE DON'T TALK ABOUT BRUNO, MOONDANCE, GOSPEL
758512	10/20/2022	Kemps LLC	6,105.40	01 E 083 258 000 430 000 364624860 01 E 083 258 000 430 000	HS; RHAPSODY FOR EUPHONIUM
				102586282	EMS; 1%, CHOC, SKIM
				02 E 005 770 701 495 000 102586286	EC; 1%, CHOC
				02 E 005 770 701 495 000 102586287	JACKSON; 1%, CHOC, SR CR
				02 E 005 770 701 495 000 102586288	SWEENEY; 1%, CHOC, SKIM, SR CR
				02 E 005 770 701 495 000 102586290	SP; 1%, CHOC
				02 E 005 770 701 495 000 102586300	HS; 1%, CHOC, SKIM
				02 E 005 770 701 495 000 102586304	RO; 1%, CHOC
				02 E 005 770 701 495 000 102590956	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102590957	WMS; 1%, CHOC
				02 E 005 770 701 495 000 102590958	JACKSON; 1%, CHOC, SR CR
				02 E 005 770 701 495 000 102590959	EC; 1%, CHOC,SR CR
				02 E 005 770 701 495 000 102590960	PEARSON; 1%, CHOC
				02 E 005 770 701 495 000	

				102590961	SP; 1%, CHOC, SR CR
				02 E 005 770 701 495 000	
				102590962	RO; 1%, CHOC
				02 E 005 770 701 495 000	
				102590963	SWEENEY; 1%, CHOC
				02 E 005 770 701 495 000	
758513	10/20/2022	Knutson, Trevor	80.00		
				10.17.22	OFFICIAL; FOOTBALL 10.12
				01 E 083 294 000 312 303	
758514	10/20/2022	Koch, Joe	76.00		
				10.17.22	OFFICIAL; SOCCER 10.11.22
				01 E 083 296 000 312 335	
758515	10/20/2022	Koppang, Mike	80.00		
				10.17.22	OFFICIAL; FOOTBALL 10.12
				01 E 083 294 000 312 303	
758516	10/20/2022	Korba, Jerry	80.00		
				10.17.22	OFFICIAL; FOOTBALL 10.11
				01 E 083 294 000 312 303	
758517	10/20/2022	Lach, Theavy	50.00		
				10.12.22	INTERPRETER; SPED MEETING
				01 E 200 410 419 358 000	
758518	10/20/2022	Lowes	1,853.03		
				10.02.22	MONTHLY ACCOUNT CHARGES
				01 E 083 255 000 430 000	
				50 E 083 298 301 401 955	
758519	10/20/2022	Lozano Espinoza, Giuliana M	100.00		
				10.13.22	INTERPRETER; PARENT TEACHER CONFERENCE - EMS
				01 E 200 219 317 358 000	
758520	10/20/2022	Metropolitan Life Insurance Company	65,454.73		
				10.07.22	AUGUST 22 BILL
				01 L 215 30	
				01 L 215 40	
				01 L 215 41	
				10.07.22.2	SEPT 22 BILLING
				01 L 215 30	
				01 L 215 40	
				01 L 215 41	
758521	10/20/2022	M-F Athletic Co Inc	805.00		
				INV225240	SPIRIT POLES
				01 E 083 296 000 410 325	
758522	10/20/2022	Minneapolis Oxygen	4,935.27		
				00099798	HS; ARGON, OXYGEN
				01 E 083 810 000 353 000	
				20248118	HS; POWERMAX SYNC SYSTEM
				01 E 083 255 000 430 000	
				05 E 083 255 302 530 000	
				20249603	HS; TIG ROD
				01 E 083 255 000 430 000	

				20249622	HS; FLINTS, FLOWMETER, ARGON, CYLINDER RETEST
				01 E 083 810 000 353 000	
758523	10/20/2022	Minnesota State Bar Association	300.00		
				10.17.22	MOCK TRIAL APPLICATION
				01 E 083 291 000 369 384	
758524	10/20/2022	MN DECA	7,897.00		
				227-277	CONFERENCE; STUDENTS, ADVISOR, CHAPERONE
				01 E 083 291 000 369 383	
758525	10/20/2022	Music Mart	1,291.81		
				1431428	HS; AMANI PEACE SATB
				01 E 083 259 000 430 000	
				1436034	HS; WE ARE ON SSAT W/ SOLO
				01 E 083 259 000 430 000	
				1437690	HS; ROLL JORDAN ROLL
				01 E 083 259 000 430 000	
				1440727	HS; RECONCILE SATB W/ SOLO
				01 E 083 259 000 430 000	
				1445326	HS; WILL THE CIRCLE BE UNBROKEN SATB
				01 E 083 259 000 430 000	
				1452614	HS; COME TO ME O MY LOVE SATB
				01 E 083 259 000 430 000	
				1456986	HS; THERE HAS TO BE A SONG SA OCTAVO
				01 E 083 259 000 430 000	
				1465127	HS; ALLELUIA A CAPPELLA SATB DIVISION
				01 E 083 259 000 430 000	
758526	10/20/2022	Nelson, Denise	65.00		
				10.17.22	EVENT STAFF; VBALL BOOK 10.11.22
				01 E 083 296 000 305 342	
758527	10/20/2022	Northern Air Corporation	958.00		
				203570	HS; BOILER #5
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
				203694	HS; BOILER #4 LEAKING
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
758528	10/20/2022	Northern Salt Inc	4,385.00		
				25775	DW; BULK SALT
				01 E 005 810 000 353 000	
758529	10/20/2022	Novak, Janice	40.00		
				10.10.22	CE; 2 STUDENTS - OVERCOME YOUR CARBOHYDRATE CRAVINGS
				04 E 500 599 321 305 000	
758530	10/20/2022	Palmer Bus Services	488,566.56		

				P2559	HS SENIORS TO GRACE CHURCH REHEARSAL, HS BAND TO GRACE CHURCH GRADUATION
				01 E 083 790 000 849 000 P2576	GEN ED BUS ROUTES; SEPTEMBER
				03 E 005 760 720 361 000 P2586	HS; NATIVE GROUP TO EQUINE CENTER
				01 E 200 605 320 361 000 P2588	JACKSON 5TH GRADE TO CEDAR LAKE
				01 E 866 298 733 361 000 P2589	SUN PATH 5TH GRADE TO CEDAR LAKE
				01 E 861 298 733 361 000 P2591	RED OAK 5TH GRADERS TO CEDAR LAKE
				01 E 864 298 733 361 000 P2594	SPED ROUTES
				03 E 005 760 720 361 000 03 E 005 760 723 361 000 03 E 005 760 725 361 000 03 E 005 760 728 361 000 P2595	WHEEL CHAIR BUSES SPED
				03 E 005 760 723 161 000 P2596	SEPTEMBER MONTHLY MARKET SURCHARGE
758531	10/20/2022	Pan O Gold Baking	162.25	03 E 005 760 720 361 000 10000522280003	JACKSON; WHOLE GRAIN DOUBLE, HOT DOG BUNS
				02 E 005 770 701 490 000 10008122280001	RO; HOT DOG BUNS
758532	10/20/2022	Papco, INC.	116.00	02 E 005 770 701 490 000 111105	RO; SUPPLIES AND LABOR
758533	10/20/2022	Pearson Education	265.00	01 E 864 810 000 305 000 66023211	Forms will be used by Brenda Geraghty - whom you already have a file on. BUDGET CODE 01-200-420-740-433
758534	10/20/2022	Performance Food Group	6,951.68	01 E 200 420 740 433 000 66023211	EMS; POPCORN CHICKEN - CREDIT
				02 E 005 770 701 490 000 66024469	SP; POPCORN CHICKEN - CREDIT
				02 E 005 770 701 490 000	

				66060879	HS; MISC, DRY, FROZEN, RERIGERATED
				02 E 005 770 701 490 000	
				02 E 005 770 705 490 000	
758535	10/20/2022	Pma Securities	2,108.02		
				281923	OPEB TRUST FLAT FEE
				45 E 005 935 000 305 000	
758536	10/20/2022	Premium Water Co	34.00		
				330197-09-22	SWEENEY; WATER
				01 E 860 050 000 490 000	
				856217-09-22	DO; WATER
				01 E 005 110 000 490 000	
758537	10/20/2022	Proforma Infinite Access Group	652.75		
				BQ69003920A	#10 ENVELOPES
				02 E 005 770 701 401 000	
758538	10/20/2022	Region 2aa	1,800.00		
				10.11.22	SECTION SOCCER TICKETS
				01 R 083 292 000 060 000	
758539	10/20/2022	Ryan Mechanical Inc	2,801.74		
				SD793	WMS; LEAD IN WATER TESTING - INSTALL NEW FAUCETS, CAP OFF DRINKING FOUNTAIN, PUT STAINLESS PLATE OVER OPENING IN WALL
				01 E 084 810 000 305 000	
				01 E 084 810 000 401 000	
				SD802	HS; TROUBLE SHOOT HARD WATER
				01 E 083 810 000 305 000	
758540	10/20/2022	Scott County Treasurer	265.00		
				IN28861	TAX BONDING CERTIFICATE FEE, TEN LARGEST TAXPAYER LIST
				01 E 005 110 000 305 000	
758541	10/20/2022	Sonova Usa Inc	100.98		
				5137305669	BUDGET CODE 01-200-405-740-433
				01 E 200 405 740 433 000	
758542	10/20/2022	Symmetry Energy Solutions, LLC	23,176.45		
				15238264	MONTHLY GAS CHARGES; 08.31-09.30
				01 E 083 810 000 333 000	
				01 E 084 810 000 333 000	
				01 E 085 810 000 333 000	
				01 E 861 810 000 333 000	
				01 E 863 810 000 333 000	
				01 E 864 810 000 333 000	
				01 E 865 810 000 333 000	
				01 E 866 810 000 333 000	
758543	10/20/2022	Teslow, Darla	75.00		
				10.17.22	EVENT STAFF; SOCCER 10.13.22

758544	10/20/2022	The Library Store Inc	2,094.34	01 E 083 294 000 305 335 594076	ESTEY STEEL DESIGNER CANTILEVER LIBRARY SHELVING
758545	10/20/2022	Tischendorf, Michael	80.00	05 E 083 050 302 530 000 10.17.22	OFFICIAL; FOOTBALL 10.14
758546	10/20/2022	Tran, Dieu	157.50	01 E 083 294 000 312 303 10.13.22	INTERPRETER; PARENT TEACHER CONFERENCE - EMS
758547	10/20/2022	Trio Supply Company	8,039.37	01 E 200 219 317 358 000 788693	HS; PORTION CUPS, GLOVE,S NAPKINS, TRAYS, HINGED CONT, LINERS, FORKS, TEA SPN, KNIFE, NACHO TRAY
				02 E 005 770 701 401 000 792012	FOOD TRAY - CREDIT
				02 E 005 770 701 401 000 793947	JACKSON; PORTION CUPS, NAPKINS, TRAYS, SPORKS, PAPER CONT
				02 E 005 770 701 401 000 793951	SP; PORTION CUP, GLOVES, NAPKINS, TRAYS, PAPER CONT, FORKS
				02 E 005 770 701 401 000 795422	HS; NAPKINS, TRAYS, HINGED CONTR, LINERS, FORKS, TEASPN
				02 E 005 770 701 401 000 795423	EMS; NAPKINS, TRAYS
				02 E 005 770 701 401 000 795429	EC; PORTION CUPS, NAPKINS, TRAYS, FILM, LINER, SAND BG, PAPER TRAY
				02 E 005 770 701 401 000 795440	RO; FOOD TRAY
758548	10/20/2022	Twin Cities Dots & Pop	820.80	02 E 005 770 701 401 000 1221011725	YODOTS; COTTON CANDY, C&C, BANANA SPLIT, COOKIE DOUGH
758549	10/20/2022	Underestimated LLC Clothing Sales	2,500.00	02 E 005 770 707 490 000 00007.2	FRESHMAN HS FOOTBALL JERSEYS; REMAINDER OF BALANCE
758550	10/20/2022	Upper Lakes Foods	42,492.54	01 E 083 294 000 410 303	

168513-00	JACKSON; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
168519-00	RO; DRY, COOLER, FORZEN, MISC
02 E 005 770 701 490 000	
168521-00	PEARSON; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
168521-0A	PEARSON; COOLER, MISC - CREDIT
02 E 005 770 701 490 000	
173552-00	HS; DRY, MISC
02 E 005 770 701 401 000	
173571-00	SWEENEY; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
175256-00	JACKSON; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
175268-00	SP; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
175268-0A	SP; COOLER, FROZEN - CREDIT
02 E 005 770 701 490 000	
176324-00	SWEENEY; DRY, FROZEN,
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
176987-00	RO; DRY, COOLER, FORZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179295-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179303-0A	SWEENEY; COOLER - CREDIT
02 E 005 770 701 490 000	
179459-00	EMS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179513-00	HS; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179513-0A	HS; COOLER - CREDIT
02 E 005 770 701 490 000	

758551	10/20/2022	Verizon Wireless	1,299.10
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9917805594	MONTHLY CHARGES SEP 11-OCT 10
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01 E 005 020 000 320 000
01 E 005 030 000 320 000
01 E 005 605 313 320 000

				01 E 005 810 000 320 000	
				01 E 083 810 000 320 000	
				01 E 084 810 000 320 000	
				01 E 085 810 000 320 000	
				01 E 200 610 308 320 000	
				01 E 200 680 000 320 000	
				01 E 860 810 000 320 000	
				01 E 861 810 000 320 000	
				01 E 862 810 000 320 000	
				01 E 864 810 000 320 000	
				01 E 865 810 000 320 000	
				01 E 866 810 000 320 000	
758552	10/20/2022	Vistar	3,362.41	66088230	A LA CARTE ORDER
				02 E 005 770 707 490 000	
758553	10/20/2022	Waste Management	7,607.91	8788885-2282-7	HS; 30 YD ROLL OFF
				01 E 083 810 000 332 000	
				8792545-2282-1	SP; MONTHLY GARBAGE CHARGES
				01 E 861 810 000 332 000	
				8792546-2282-9	SWEENEY; MONTHLY GARBAGE CHARGES
				01 E 860 810 000 332 000	
				8792547-2282-7	JACKSON; MONTHLY GARBAGE CHARGES
				01 E 866 810 000 332 000	
				8792548-2282-5	EC; MONTHLY GARBAGE CHARGES
				01 E 865 810 000 332 000	
				8792549-2282-3	RO; MONTHLY GARBAGE CHARGES
				01 E 864 810 000 332 000	
				8792550-2282-1	HS; MONTHLY GARBAGE CHARGES
				01 E 083 810 000 332 000	
				8792551-2282-9	EMS; MONTHLY GARBAGE CHARGES
				01 E 085 810 000 332 000	
				8792556-2282-8	HS; MONTHLY GARBAGE CHARGES
				01 E 083 810 000 332 000	
				8792557-2282-6	WMS; MONTHLY GARBAGE CHARGES
				01 E 084 810 000 332 000	
				8793203-2282-6	PEARSON; MONTHLY GARBAGE CHARGES
				01 E 863 810 000 331 000	
				8793979-2282-1	DO; MONTHLY GARBAGE CHARGES
				01 E 005 810 000 332 000	
758554	10/20/2022	BUROS, DEE	36.63	09.20.22	EER; MILEAGE

758555	10/20/2022	Courneya, Tracy	240.00	01 E 200 605 320 366 000 09.22.22	EER; NASN RENEWAL, SCHOOL EMERG TRIAGE ONLINE COURSE
758556	10/20/2022	Drangstveit, Nicole	99.87	01 E 200 720 000 366 000 01 E 200 720 000 820 000 09.28.22	EER; DESK
758557	10/20/2022	Fleming, Nichole L	10.44	01 E 083 211 000 430 000 10.03.22	EER; MILEAGE
758558	10/20/2022	Gelle Heraly, Amy A	53.94	01 E 200 720 000 366 000 10.18.22	EER; STOOLS
758559	10/20/2022	Grossman, Jaime J	290.58	01 E 865 298 000 401 000 10.11.22	EER; HOTEL STAY
758560	10/20/2022	Hills, Eric T	20.75	04 E 500 505 321 366 000 10.07.22	EER; MILEAGE
758561	10/20/2022	Hoffman, Kjersta L	131.25	01 E 200 680 000 365 000 10.11.22	EER; MILEAGE
758562	10/20/2022	Khat, Rany	150.00	01 E 863 640 306 366 000 10.06.22	EER; SHOES, PENS, TSHIRT
758563	10/20/2022	Kloekner-Walters, Patrick D	42.98	02 E 005 770 701 415 000 09.27.22	EER; PENCIL SHARPENER
758564	10/20/2022	Krupnick, Benjamin S	137.10	01 E 864 298 000 401 000 10.11.22	EER; MAAP CONFERENCE, GAS, ALDI
758565	10/20/2022	Lalim, Sherry J	295.27	01 E 086 050 303 366 000 01 E 086 050 303 490 000 09.01.22	EER; TARGET - SUPPLIES
758566	10/20/2022	Matzke, Sheila Sw	86.25	01 E 866 298 000 401 000 10.04.22 01 E 866 298 000 401 000	EER; SUPPLIES
758567	10/20/2022	Rahn, Lisa J	46.95	01 E 861 402 000 430 000 09.23.22	EER; TARGET
758568	10/20/2022	Reynolds, Payton A	52.57	04 E 500 505 321 366 000 10.12.22	EER; CONFERENCE FOOD
758569	10/20/2022	Scott, Amy Jaxn	373.58	01 E 865 298 000 401 000 09.30.22	EER; AMAZON, OFFICE MAX

				11.11.22	EER; 2ND GRADE SUPPLIES
				01 E 866 203 000 430 000	
				01 E 866 298 000 401 000	
758570	10/20/2022	Siegle, Kristen L	193.91		
				09.29.22	EER; TARGET & AMAZON
				01 E 860 298 000 401 000	
758571	10/20/2022	Storlie, Mary Jean	277.84		
				10.13.22	EER; COFFEE POT, SNACKS, SUPPLIES FOR ECFE
				04 E 500 580 325 401 000	
				04 E 500 580 325 430 000	
				04 E 500 580 325 490 000	
				04 E 500 580 325 530 000	
758572	10/20/2022	Swenson, Jenelle Hs	7.00		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
758573	10/20/2022	Zoss, Stefanie Rae	59.12		
				10.18.22	EER; CUB FOODS, TARGET
				01 E 083 331 000 490 000	
9000082896	10/20/2022	Armstrong, Carol A	10.94		
				10.05.22	EER; MILEAGE
				01 E 200 720 000 366 000	
9000082897	10/20/2022	Arterbury, Debra R	44.00		
				10.03.22	EER; MILEAGE
				01 E 200 411 419 366 000	
9000082898	10/20/2022	Ausman, Beth	81.25		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
9000082899	10/20/2022	Bade, Denise A	109.00		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
9000082900	10/20/2022	Bauman, John E	50.25		
				10.03.22	EER; MILEAGE
				01 E 005 810 000 353 000	
9000082901	10/20/2022	Bohn, Kathryn	38.25		
				09.30.22	EER; MILEAGE
				01 E 200 610 307 365 000	
9000082902	10/20/2022	Bohnsack, Suzanne M	48.98		
				09.30.22	EER; MACBOOK AIR CASE, USB CHUB
				01 E 865 298 000 401 000	
9000082903	10/20/2022	Breeggemann, Lynn M	109.95		
				09.23.22	EER - UNIFORM - SHOES
				02 E 005 770 701 415 000	
9000082904	10/20/2022	Bruzda, Emily Hs	160.28		
				09.28.22	EER; LAB SUPPLIES
				01 E 083 260 000 430 000	
9000082904	10/20/2022	Bruzda, Emily Hs	160.28		
				10.18.22	EER; LAB SUPPLIES

9000082905	10/20/2022	Casey, Erica L	104.24	01 E 083 260 000 430 000 09.11.22	EER; ACTIVITIES - TARGET, HOBBY LOBBY
9000082906	10/20/2022	Chesley, Carrie	51.25	01 E 866 298 000 401 000 09.29.22	EER; ABC PRIZE BOX SUPPLIES
9000082907	10/20/2022	Clark, Jaime A	159.47	01 E 865 298 000 401 000 10.11.22	EER; HOF, LAKESHORE LEARNING, TEACHERS PAY TEACHERS, WALGREENS, AMAZON
9000082908	10/20/2022	Clarke, Kathy Ann	14.38	01 E 864 298 000 401 000 09.28.22	EER; MILEAGE
9000082909	10/20/2022	Cole, Robert	70.66	01 E 861 203 000 430 000 10.10.22	EER; LOWES, MENARDS, CUB - SET BUILDS
9000082910	10/20/2022	Conyard, Stacey	23.90	01 E 083 291 000 410 370 10.13.22	EER; COOPERS
9000082911	10/20/2022	Coykendall, Victoriya	8.99	01 E 860 298 000 490 000 10.12.22	EER; SNACKS
9000082912	10/20/2022	Dahl, Julie	301.94	01 E 861 298 000 401 000 09.26.22	EER; CLASSROOM SUPPLIES - WALMART, LAKESHORE, AMAZON
9000082913	10/20/2022	Diaz-Slipka, Maya	37.69	01 E 864 298 000 401 000 09.26.22.2	EER; LAKESHORE CLEARING CLASSRRROM SUPPLIES
9000082914	10/20/2022	Eichhorst, Douglas	13.75	01 E 864 203 000 430 201 10.03.22	EER; MILEAGE
9000082915	10/20/2022	Fitzsimmons, Theresa	51.98	01 E 200 219 317 366 000 09.26.22	EER; MILEAGE
9000082916	10/20/2022	From, Lori J	85.33	01 E 005 810 000 353 000 10.03.22	EER; CLOTHING ALLOWANCE
9000082917	10/20/2022	Gehlhoff, Angela K	89.21	02 E 005 770 701 415 000 09.21.22	EER; TARGET
9000082918	10/20/2022	Goembel, Danielle	18.44	01 E 865 298 000 401 000 09.16.22	EER; CLASSROOM SUPPLIES

				09.28.22	EER; APPLE JACKS, PAPER BOWLS, SPOONS
				01 E 861 298 000 401 000	
9000082919	10/20/2022	Gregor, Joshua	95.64		
				10.10.22	EER; CLIPBOARDS - AMAZON
				01 E 865 298 000 401 000	
9000082920	10/20/2022	Gregory, Loretta	113.24		
				10.17.22	EER; BOOKS, FLATWARE, FABRIC
				01 E 865 298 000 401 000	
9000082921	10/20/2022	Guzman, Lidia Minerva	87.31		
				09.25.22	EER; UNIFORM - SHOES
				01 E 083 810 000 415 000	
9000082922	10/20/2022	Hartmann, Margie A	28.98		
				09.27.22	EER; WORK SHIRTS
				02 E 005 770 701 415 000	
9000082923	10/20/2022	Hasch, Tayla	40.50		
				10.10.22	EER; MILEAGE - SEPTEMBER
				01 E 200 720 000 366 000	
9000082924	10/20/2022	Haugen, Tammy M	35.00		
				09.27.22	EER; LUNCH SQUAD SHIRT
				02 E 005 770 701 415 000	
9000082925	10/20/2022	Heyda, Virgil	200.00		
				10.11.22	EER; UNIFORM - WORK BOOTS
				01 E 860 810 000 415 000	
9000082926	10/20/2022	Heyer, Rachel M	151.72		
				09.22.22	EER; WALMART, AMAZON, TARGET
				01 E 864 298 000 401 000	
9000082927	10/20/2022	Hussong, Jill Sp	14.98		
				10.17.22	EER; READ ALOUD KINDLE VERSIONS
				01 E 005 211 160 401 000	
9000082928	10/20/2022	Ingvalson, Stacy	49.07		
				10.12.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082929	10/20/2022	Jansen, Aaron J	108.75		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
9000082930	10/20/2022	Johnson, Cheryl M	93.75		
				09.19.22	EER; REWARDS
				01 E 865 298 000 401 000	
9000082931	10/20/2022	Jordan, Sarah M	17.97		
				10.18.22	EER; APPLE CIDER, S&T FALL FEST
				01 E 083 211 000 430 000	
9000082932	10/20/2022	Kaste, Stephanie	20.81		
				10.05.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082933	10/20/2022	Kelly, Peggy A	12.00		
				10.06.22	EER; CERTIFICATE RENEWAL
				02 E 005 770 701 415 000	

9000082934	10/20/2022	Klick, Rachel A	22.87	10.04.22	EER; SUPPLIES FOR PBS AUTOPSY/DEGISTEIVE SYSTEM LABS
				01 E 083 260 000 430 000	
9000082935	10/20/2022	Knick, Marta	40.88	10.04.22	EER; NETHERLAND BULB CO
				01 E 861 203 000 430 204	
9000082936	10/20/2022	Lahl, Lisa M	85.96	10.12.22	EER; LANYARDS FOR STUDENTS - STAPLES
				01 E 861 203 000 430 200	
9000082937	10/20/2022	Larson, Jason P	68.08	09.22.22	EER; SUPPLIES
				01 E 084 260 000 430 000	
9000082938	10/20/2022	Lechleitner, Katherine R	210.03	10.18.22	EER; LAB/CLASSROOM SUPPLIES
				01 E 083 331 000 490 000	
9000082939	10/20/2022	Lechner, Jennifer	102.31	10.05.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082940	10/20/2022	Leonard, Patrick J	27.00	10.06.22	EER; FRAMING - MICHAELS
				01 E 861 050 000 401 000	
9000082941	10/20/2022	Link, Lori	118.86	09.21.22	EER; FAMILY ENGAGEMENT NIGHT SUPPLIES
				01 E 005 211 160 401 000	
9000082942	10/20/2022	Lokshin, Brandon	101.13	09.30.22	EER; MILEAGE
				01 E 200 610 307 365 000	
9000082943	10/20/2022	McCloskey, Danielle M	57.00	08.31.22	EER; BOOM LEARNING SUBSCRIPTION
				01 E 005 211 160 555 000	
				09.05.22	EER; TEACHERS PAY TEACHERS
				01 E 005 211 160 401 000	
9000082944	10/20/2022	Meredith, Luke Hs	42.50	10.04.22	EER; MILEAGE
				01 E 200 680 000 365 000	
9000082945	10/20/2022	Mohamud, Ahmed	12.00	10.04.22	EER; MILEAGE
				01 E 200 680 000 365 000	
9000082946	10/20/2022	Murray, Piper S	75.94	10.05.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082947	10/20/2022	Olson, Daniel B	97.81	10.11.22	EER; MARKERS, SIT SPOTS
				01 E 866 212 000 430 000	
9000082948	10/20/2022	O'Neill, Suzanne	109.08		

				09.19.22	EER; AMAZON - SUPPLIES
9000082949	10/20/2022	Orstad, Tara R	9.46	01 E 085 211 000 430 000	
				10.18.22	EER; CONSUMABLE LAB SUPPLIES - HYVEE
9000082950	10/20/2022	Paulson, Rachel A	34.81	01 E 084 260 000 430 000	
				10.11.22	EER; MILEAGE
9000082951	10/20/2022	Phillips, Julie M	80.00	01 E 200 610 308 365 120	
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
				10.05.22.2	EER; MILEAGE
9000082952	10/20/2022	Redmond, Michael T	717.16	01 E 200 420 419 366 000	
				09.06.22	EER; MASA CONFERENCE
9000082953	10/20/2022	Rice, Jennifer	52.77	01 E 005 020 000 366 000	
				10.05.22	EER; MILEAGE + ADJUSTMENT FOR AUGUST AND SEPTEMBER
9000082954	10/20/2022	Rieder, Jennifer G	25.81	01 E 200 420 419 366 000	
				10.06.22	EER; MILEAGE
9000082955	10/20/2022	Rutter, Amy	156.92	01 E 200 407 419 366 000	
				08.23.22	EER; TARGET
9000082956	10/20/2022	Sandstede, Angela M	89.95	01 E 866 298 000 401 000	
				09.23.22	EER; UNIFORM - SHOES
9000082957	10/20/2022	Scheu, Nicole	34.53	02 E 005 770 701 415 000	
				10.03.22	EER; JOANN FABRICS
9000082958	10/20/2022	Schmitz, Emily Ann	63.19	01 E 865 298 000 401 000	
				10.04.22	EER; MILEAGE
9000082959	10/20/2022	Scully, Susan	14.56	01 E 200 680 000 365 000	
				09.23.22	EER; MILEAGE
9000082960	10/20/2022	Smith, Dionne M	24.01	01 E 200 420 419 366 000	
				10.11.22	EER; UNIFORM - PANTS
9000082961	10/20/2022	Snell, Brian D	41.88	02 E 005 770 701 415 000	
				10.10.22	EER; FOAM FOR HELMETS
9000082962	10/20/2022	Sovine, Robin	60.99	01 E 084 240 000 430 000	
				10.07.22	EER; CLASSROOM SUPPLIES
9000082963	10/20/2022	Stier, Terry	104.99	01 E 084 220 000 430 000	
				10.11.22	EER; MILEAGE

9000082964	10/20/2022	Svac, Joann M	57.00	01 E 083 810 000 366 000 09.23.22 02 E 005 770 701 820 000	EER; SNA MEMBERSHIP
9000082965	10/20/2022	Tschaekofske, Carol M	10.94	10.03.22 02 E 005 770 701 366 000	EER; MILEAGE
9000082966	10/20/2022	Velde, Jane	66.04	10.03.22 01 E 865 298 000 401 000	EER; CALENDAR, CARDSTOCK, TIE BLANKET MATERIAL
9000082967	10/20/2022	Wilson, Shawna	59.06	10.18.22 01 E 083 331 000 430 000 05 E 083 331 302 530 000	EER; SPPONS, PLAY DOUGH, SURGE PROTECTOR, RULERS
9000082968	10/20/2022	Wimberger, Jill M	32.13	10.04.22 01 E 200 680 000 365 000	EER; MILEAGE
9000082969	10/20/2022	Wittkop, Wade C	20.94	10.05.22 01 E 200 420 419 366 000	EER; MILEAGE
758599	10/26/2022	Aflac	207.92	AFLA.10212022.D 01 L 215 65 02 L 215 65 AFLC.10212022.D	AFLA - Aflac After-tax for 10.21.22 Bi- Weekly PR AFLC - Aflac Pre-tax for 10.21.22 Bi- Weekly PR
758600	10/26/2022	Ds Erickson & Associates Pllc	217.49	01 L 215 65 02 L 215 65 GARN4.10212022.D	GARN4 - Garnishment4 for 10.21.22 Bi- Weekly PR
758601	10/26/2022	Gurstel Law Firm P.C	440.82	01 L 215 87 GARN8.10212022.D	GARN8 - Garnishment8 for 10.21.22 Bi- Weekly PR
758602	10/26/2022	Maryland Child Support Account	100.96	01 L 215 87 GARN13.10212022.D	GARN13 - Garnishment13 for 10.21.22 Bi- Weekly PR
758603	10/26/2022	Messerli & Kramer	354.60	01 L 215 87 GARN10.10212022.D	GARN10 - Garnishment10 for 10.21.22 Bi- Weekly PR
758604	10/26/2022	Mn Dept Of Child Support Div	649.64	01 L 215 87 GARN1.10212022.D	GARN1 - Garnishment1 for 10.21.22 Bi- Weekly PR

758605	10/26/2022	Msea Union	1,737.76	01 L 215 87 UPSA-%.10212022.D	UPSA-% - Para Union Dues % for 10.21.22 Bi-Weekly PR
				01 L 215 60 UPSA.10212022.D	UPSA - Para Union Dues for 10.21.22 Bi- Weekly PR
				01 L 215 60 04 L 215 60 05 L 215 60	
758606	10/26/2022	NCPERS Group Life Ins.	24.00	PLFE.10212022.D	PLFE - Pera Life for 10.21.22 Bi-Weekly PR
				01 L 215 14 02 L 215 14	
758607	10/26/2022	School Services Employees	1,520.11	UCUS.10212022.D	UCUS - Custodian Union Dues for 10.21.22 Bi-Weekly PR
				01 L 215 60 02 L 215 60 UFSD%.10212022.D	UFSD% - Food Service Union Dues % for 10.21.22 Bi-Weekly PR
				02 L 215 60 UFSD.10212022.D	UFSD - Food Svc Amt Union Dues for 10.21.22 Bi-Weekly PR
				02 L 215 60	
758608	10/27/2022	Academy Of Holy Angeles	2,897.02	FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758609	10/27/2022	AGiRepair, Inc.	7,934.00	036711	IPAD 7 ; REPAIR
				01 E 200 680 000 350 016 036717	IPAD 7; BROKEN GLASS
				01 E 200 680 000 350 016 036990	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 036991	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 000 036992	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 036993	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037076	MACBOOK AIR; DAMAGED SCREEN

				01 E 200 680 000 350 016 037077	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037078	FULL UNIT REPAIR
				01 E 200 680 000 350 016 037081	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037233	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037234	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 000 037235	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037284	MACBOOK AIR; LIQUID DAMAGE
				01 E 200 680 000 350 016 037287	FULL UNIT REPAIR
				01 E 200 680 000 350 016 037340	MACBOOK AIR; LCD REPAIR
				01 E 200 680 000 350 016 037341	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 000 037342	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037390	MACBOOK AIR; DAMAGED SCREEN
758610	10/27/2022	Airgas National Carbonation	241.43	01 E 200 680 000 350 000	
				9130880474	WMS; CARBON DIOXIDE
758611	10/27/2022	Airtech Thermex Llc	1,391.00	01 E 084 810 000 401 000	
				220376	QUARTERLY HVAC PREVENTIVE MAINTENANCE PROGRAM
758612	10/27/2022	Am Pest Control Llc	916.00	01 E 005 810 000 305 000	
				10.20.22	DO; INTERIOR ANTS/SPIDERS TREATMENT
				01 E 005 810 000 305 000 338065	QUARTERLY PEST CONTROL; MULTIPLE LOCATIONS
				01 E 005 810 000 305 000	
				01 E 083 810 000 305 000	
				01 E 085 810 000 305 000	
				01 E 086 810 303 305 000	

				01 E 860 810 000 305 000	
				01 E 861 810 000 305 000	
				01 E 863 810 000 305 000	
				01 E 864 810 000 305 000	
				01 E 865 810 000 305 000	
758613	10/27/2022	Anchor Paper	2,075.40		
				10697969-05	CENTRAL DUP; ORCHID PAPER
				01 E 005 170 000 401 000	
				10699220-03	CENTRAL DUP; ORCHID PAPER
				01 E 005 170 000 401 000	
				10700563-02	CENTRAL DUP; ASST PAPER
				01 E 005 170 000 401 000	
				10702050-01	CENTRAL DUP; ASST PAPER
				01 E 005 170 000 401 000	
758614	10/27/2022	Anderson, Christopher	75.00		
				10.24.22	EVENT STAFF; FOOTBALL 10.20.22
				01 E 083 294 000 305 303	
758615	10/27/2022	Anytime Fitness	4,450.00		
				10.25.22	TOKATA ANYTIME FITNESS AGREEMENT THROUGH JUNE 23
				01 E 086 240 303 305 000	
758616	10/27/2022	Benilde St Margarets School	827.72		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758617	10/27/2022	Bernard Food Industries, Inc	13,370.67		
				00904813	KOOSKOOS, TACO SEASONING, BUFFALO WING SAUCE, BROWNIE MIX
				02 E 005 770 701 490 000	
758618	10/27/2022	Berndt, Nancy	32.00		
				10.24.22	EVENT STAFF; VBALL LIBERO 10.19.22
				01 E 083 296 000 305 342	
758619	10/27/2022	Bix Produce Company	2,443.60		
				00372338	HS; CUCUMBERS - CREDIT
				02 E 005 770 701 490 000	
				05546654	SP; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05546683	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05555179	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05555217	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	

				0555240	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 0555918	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05562600	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05562632	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05562640	JACKSON; ASSORTED FRUITS AND VEGGIES
758620	10/27/2022	BL Dalsin Roofing	704.00	02 E 005 770 701 490 000	385.10
				6723	EMS; ROOF LEAK
758621	10/27/2022	Breck School	206.93	01 E 085 810 000 305 000 01 E 085 810 000 401 000	
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758622	10/27/2022	Bsn Sports	1,822.95	03 E 005 760 721 361 000	
				918767918	FOOTBALL JERSEYS; RED AND WHITE
758623	10/27/2022	Canon Financial Services	2,563.44	01 E 083 294 000 410 303	
				29351139	RENTAL AGREEMENT
758624	10/27/2022	Cdw Government	36,320.00	05 E 200 630 795 555 000	
				DK68461	Chromebooks 2022 Quote # MZRW497
				05 E 200 680 302 466 000 DK74560	Chromebooks 2022 Quote # MZRW497
758625	10/27/2022	Centerpoint Energy Minnegasco	9,569.12	05 E 200 680 302 466 000	
				10215706-2 10.11.22	TO; MONTHLY GAS CHARGES
				01 E 086 810 303 333 000 11236177-9 10.11.22	SWEENEY; MONTHLY GAS CHARGES
				01 E 860 810 000 333 000 11535041-5 09.15.22	PEARSON; MONTHLY GAS CHARGES
				01 E 863 810 000 333 000 11535041-5 10.11.22	MONTHLY GAS CHARGES; PEARSON
				01 E 863 810 000 333 000	

				5177054-3 10.11.22	WMS; MONTHLY GAS CHARGES
				01 E 084 810 000 333 000	
				5223609-8 10.10.22	RO; MONTHLY GAS CHARGES
				01 E 864 810 000 333 000	
				5242718-4 10.11.22	EMS; MONTHLY GAS CHARGES
				01 E 085 810 000 333 000	
				5257585-9 10.11.22	CFC; MONTHLY GAS CHARGES
				01 E 863 810 000 333 000	
				5257970-3 10.10.22	SP; MONTHLY GAS CHARGES
				01 E 861 810 000 333 000	
				6400100009-6 10.11.22	DO; MONTHLY GAS CHARGES
				01 E 005 810 000 333 000	
				6400979519-8 10.10.22	GROUNDS SHOP; MONTHLY GAS CHARGES
				01 E 005 810 000 333 000	
				6908955-5 10.10.22	HS; MONTHLY GAS CHARGES
				01 E 083 810 000 333 000	
				7099278-9 10.10.22	EC; MONTHLY GAS CHARGES
				01 E 865 810 000 333 000	
				9083520-8 10.10.22	JACKSON; MONTHLY GAS CHARGES
				01 E 866 810 000 333 000	
758626	10/27/2022	Centurylink	173.80		
				9524020672 10.13.22	MONTHLY CHARGES
				01 E 200 680 000 320 000	
758627	10/27/2022	Challgren, Mark A	77.00		
				10.24.22	OFFICIAL; SWIMMING/DIVING 10.18.22
				01 E 083 296 000 312 340	
758628	10/27/2022	Chapel Hill Academy	1,655.44		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758629	10/27/2022	Chesterton Academy	620.79		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758630	10/27/2022	Choice Electric, Inc	323.47		
				22280	EMS; CONENCT RELOCATED RANGE AND OVEN IN FACS ROOM
				05 E 005 850 302 522 000	
758631	10/27/2022	City Of Shakopee	4,203.75		
				10527	LAW ENFORCEMENT SERVICES; SEPTEMBER
				01 E 005 790 342 305 000	
758632	10/27/2022	ClassLink Inc	30,250.00		
				E-112802	ClassLink renewal 22-23 Start 1/1/2023 - End 12/31/2023

758633	10/27/2022	Coffee Mill Inc	143.00	05 E 200 680 302 563 000 0212286-IN 01 E 005 110 000 490 000	18; 2.5 OZ STARBUCKS COFFEE
758634	10/27/2022	Collaborative Student Transportation of Minnesota	31,289.50	4216	COLLABORATIVE TRANSPORTATION SERVICES 9/16-9/30
758635	10/27/2022	Cool Air Mechanical, Inc	238,904.80	03 E 005 760 723 361 000 03 E 005 760 728 361 000 RETENTION	PEARSON PROJECT RETENTION PAYMENT
758636	10/27/2022	Crystal Gold Eagle Inc	4,989.60	06 E 862 867 366 522 000 RETENTION.2 06 E 084 867 366 522 000	WMS VENTILATION PROJECT RETENTION PAYMENT
758637	10/27/2022	Cub Foods	190.79	34594 01 E 083 277 317 430 000	SPECIALTY CLEANING
758638	10/27/2022	Culligan Bottled Water	10.25	10.14.22 01 E 085 298 000 490 000 10.17.22 02 E 005 770 705 490 000 10.24.22 01 E 085 403 740 433 000	EMS; NATIONAL HISPANIC HERITAGE MONTH PRIZE FS; CARIBOU COFFEE EMS; GROCERY, PRODUCE, DAIRY
758639	10/27/2022	Dawson, Guy	92.00	114X88292806 01 E 086 050 303 490 000	BOTTLED WATER EQUIPMENT RENTAL SERVICE
758640	10/27/2022	Dell Marketing Lp	123,589.72	10.24.22 01 E 083 294 000 312 303 10619693697	OFFICIAL; FOOTBALL 10.08.22 PLTW Lab (Precision 3460 Small Form Factor) Quote # 3000131537513.1
758641	10/27/2022	Dock & Door Tec, Inc	2,922.00	05 E 200 630 795 530 000 10619934065 05 E 200 630 795 530 000	PLTW Teacher Laptops (Mobile Precision 5570) Quote # 3000131539728.1
758642	10/27/2022	Ellingson, James B	77.00	015759 01 E 083 810 000 305 000 01 E 083 810 000 401 000	FIRE DOOR FROP TEST AND REPAIR

			10.24.22	OFFICIAL; SWIMMING/DIVING 10.18.22
			01 E 083 296 000 312 340	
758643	10/27/2022	Fulton, Lisa	400.00	
			10.25.22	NATIVE GROUP; ALL SECONDARY SCHOOLS 10.13.22
			01 E 200 605 320 305 000	
758644	10/27/2022	General Parts , Inc	1,007.62	
			6378558	JACKSON; MEIKO USA DISHWASHER - REPAIR
			02 E 005 770 701 352 000	
758645	10/27/2022	Hammer Sports	232.00	
			2769	VOLLEYBALL 9A AND 9B 10.11.22
			01 E 083 296 000 312 342	
			2814	VOLLEYBALL 9A AND 9B
			01 E 083 296 000 312 342	
758646	10/27/2022	Hildi Inc	1,000.00	
			14493	ACTUARIAL DISCLOSURES UNDER GASB 75
			01 E 005 110 000 305 000	
758647	10/27/2022	Hinrichs, Keith	80.00	
			10.24.22	OFFICIAL; FOOTBALL 10.14.22
			01 E 083 294 000 312 303	
758648	10/27/2022	Hokanson, Steven	180.00	
			10.25.22	SP RUN N READ
			04 E 500 585 332 305 000	
758649	10/27/2022	Hokanson, Tonsha K	180.00	
			10.25.22	SP RUN N READ
			04 E 500 585 332 305 000	
758650	10/27/2022	Holy Family Academy	206.93	
			FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
			03 E 005 760 721 361 000	
758651	10/27/2022	Holy Family Catholic High School	3,931.67	
			FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
			03 E 005 760 721 361 000	
758652	10/27/2022	Horizon Commercial Pool Supply	300.00	
			INV26444	WMSSERVICE LABOR TROUBLESHOOT LEAKING BACKWASH VALVE; MAIN INDOOR POOL
			01 E 084 810 000 305 000	
758653	10/27/2022	Hyvee Inc	112.32	
			10.10.22	SEPTEMBER CHARGES
			01 E 084 250 000 490 000	
758654	10/27/2022	Innovative Graphics	824.00	

			52358	SHAKO COMMUNITY ED RUN N READ TEES
			04 E 500 585 332 430 000	
758655	10/27/2022	Innovative Office Solutions	1,961.35	
			IN3972779	JACKSON; TOWELS, HAND SANITIZER, POLISHING PAD, DEODORANT
			01 E 866 810 000 401 000	
			IN3980266	WMS; BATTERIES
			01 E 084 050 000 401 000	
			IN3980718	WMS; TAPE
			01 E 084 050 000 401 000	
			RMA-125810	RO; MESH CHAIR - CREDIT
			01 E 864 203 000 430 000	
758656	10/27/2022	Institute For Environ Assess	3,971.57	
			00045629	SERVICES FOR SEPTEMBER
			05 E 005 865 352 401 000	
			00045718	ROUND 5 PERIODIC INSPECTION
			05 E 005 865 358 305 000	
758657	10/27/2022	Intersource	12,797.80	
			22-15941	HS; WINDOW TREATMENTS AND INSTALLATION
			05 E 083 050 302 530 000	
758658	10/27/2022	Ixl Learning	413.00	
			S452603	WMS; UPGRADE IXL SITE LICENSE
			01 E 084 211 000 430 000	
758659	10/27/2022	Kemps LLC	7,316.70	
			102596342	EC; CHOC
			02 E 005 770 701 495 000	
			102596571	SP; 1%, CHOC
			02 E 005 770 701 495 000	
			102596572	EMS; 1%, CHOC
			02 E 005 770 701 495 000	
			102596577	SWEENEY; 1%, CHOC
			02 E 005 770 701 495 000	
			102596578	EC; 1%, CHOC
			02 E 005 770 701 495 000	
			102596585	JACKSON; 1%, CHOC
			02 E 005 770 701 495 000	
			102596590	HS; 1%, CHOC
			02 E 005 770 701 495 000	
			102596593	RO; 1%, CHOC
			02 E 005 770 701 495 000	
			102601505	EC; 1%, CHOC, SR CR
			02 E 005 770 701 495 000	
			102601506	JACKSON; 1%, CHOC
			02 E 005 770 701 495 000	
			102601507	RO; 1%, CHOC
			02 E 005 770 701 495 000	
			102601508	EMS; 1%, CHOC

				02 E 005 770 701 495 000	
				102601509	HS; 1%, CHOC
				02 E 005 770 701 495 000	
				102601510	WMS; 1%, CHOC
				02 E 005 770 701 495 000	
				102601511	SP; 1%, CHOC
				02 E 005 770 701 495 000	
				102601512	SWEENEY; 1%, CHOC, SR CR
				02 E 005 770 701 495 000	
				102601513	PEARSON; 1 %
				02 E 005 770 701 495 000	
				102601514	PEARSON; 1%, CHOC
				02 E 005 770 701 495 000	
758660	10/27/2022	Lach, Theavy	100.00		
				10.12.22.2	INTERPRETER; SPED MEETING - EC
				01 E 200 410 419 358 000	
				10.25.22	INTERPRETER; INITIAL PLACEMENT - JACKSON
				01 E 200 420 740 394 000	
758661	10/27/2022	Learning Resources Network Inc	247.50		
				21034	DIGITAL MARKETING CERTIFICATE
				04 E 500 599 321 305 000	
758662	10/27/2022	Lozano Espinoza, Giuliana M	175.00		
				10.06.22	INTERPRETER; PARENT/TEACHER CONFERENCE - HS
				01 E 200 219 317 358 000	
				10.13.22.2	INTERPRETER; PARENT/TEACHER CONFERENCE - EMS
				01 E 200 219 317 358 000	
758663	10/27/2022	Mei Total Elevator Solutions	343.50		
				987505	HS; LABOR
				01 E 083 810 000 305 000	
758664	10/27/2022	Metronet Holdings LLC	4,340.00		
				10.16.22	FIBER SPEED INTERNET
				01 E 200 680 000 305 000	
758665	10/27/2022	Meuwissen, Joe	75.00		
				10.24.22	EVENT STAFF; FOOTBALL 10.20.22
				01 E 083 294 000 305 303	
758666	10/27/2022	MIDWEST FENCE & MFG COMPANY	16,655.00		
				189102	CHAIN LINK FENCE; LABOR AND MATERIALS
				05 E 865 850 302 522 000	
758667	10/27/2022	Minneapolis Public Schools	132.00		
				1823000037	PEARSON; FORMS
				04 E 500 583 354 401 000	
758668	10/27/2022	Minnesota School Of Business	29,591.53		
				219	DO RENT
				05 E 005 130 302 570 000	
				220	TOKATA RENT

758669	10/27/2022	Mn Hosa	1,150.00	05 E 086 211 302 570 000 11138 01 E 083 291 000 369 396	APPLICATION #47206
758670	10/27/2022	MN HOSA	2,640.00	995531214 01 E 083 291 000 369 396	MULTIPLE; SECONDARY, ADVISOR, SWEATSHIRTS
758671	10/27/2022	Molden, Patricia	170.00	10.18.22 01 E 083 710 000 450 083	PSAT PROCTOR; 10.12.22
758672	10/27/2022	Munger, Michael	184.00	10.24.22 01 E 083 294 000 312 303 10.24.22.2 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 10.20.22 OFFICIAL; FOOTBALL 10.08.22
758673	10/27/2022	Music Theatre International	75.00	798189 01 E 084 291 000 410 370	36 FIDDLER ON THE ROOF
758674	10/27/2022	Novak, Heather	210.00	10.10.22 04 E 500 599 321 305 000	CE CLASS PAY; EGGROLLS, WRAP & ROLL
758675	10/27/2022	Novak, Heather Supplies	182.26	10.13.22 04 E 500 599 321 430 000	CE EGG ROLLS. SPRING ROLLS AND WONTONS CLASS SUPPLIES
758676	10/27/2022	NSAV Inc	233.98	INV/2022/00462 05 E 200 680 302 466 000	HITACHI PROJECTOR LAMP
758677	10/27/2022	Palmer Bus Services	30,185.20	P2563 03 E 005 760 737 361 000 P2577 03 E 005 760 737 361 000 P2578 01 E 083 294 733 361 303 P2579 01 E 083 296 733 361 342 P2580 01 E 083 294 733 361 335 01 E 083 296 733 361 335 P2581 01 E 083 294 733 361 325 01 E 083 296 733 361 325 P2582 01 E 083 296 733 361 334	HS; CO-OP TO CHASKA AND DEAN LAKES HS COOP TO CHASKA, DEAN LAKES FOOTBALL; SEPTEMBER VOLLEYBALL; SEPTEMBER SOCCER BUSES; SEPTEMBER B/G CROSS COUNTRY TRIPS; SEPTEMBER TENNIS; SEPTEMBER TRIPS

				P2583	SWIM/DIVE TO BURNSVILLE, PL, APPLE VALLEY
				01 E 083 296 733 361 340 P2584	CHEERLEADERS TO ANOKA, PL. AND LAKEVILLE
				01 E 083 296 733 361 337 P2592	SHS LEADERSHIP CONFERENCE - ST LOUIS PARK
				01 E 083 292 733 361 300	
758678	10/27/2022	Pan O Gold Baking	712.05		
				10000522280005	PEARSON; HOAGIE AND HOT DOG BUNS
				02 E 005 770 701 490 000 10000522283004	SWEENEY; WHOLE GRAIN DOUBLE, SLENDER ROUND CLASSIC, HOT DOG BUNS
				02 E 005 770 701 490 000 10000522294002	JACKSON; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000 10000522294003	SWEENEY; CINN BURST, WG WHITE, WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000 10000522294005	PEARSON; WG WHITE DOUBLE
				02 E 005 770 701 490 000 10000522294011	HS; WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
758679	10/27/2022	Performance Food Group	12,883.60		
				66060875	SWEENEY; MISC, DRY, FROZEN, REFRIGERATED
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66060877	JACKSON, DRY, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66060880	WMS; FROZEN
				02 E 005 770 701 490 000 66060883	SP; DRY, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66060884	RO; FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66136627	HS; DRY, FROZEN, REFRIGERATED
				02 E 005 770 701 490 000	
758680	10/27/2022	Providence Academy	206.93		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758681	10/27/2022	Provision Media Inc	20,821.94		

				2352	Security Camera - Wave 1 (EC\DO\TLC) network drops Quote #Q220293
				05 E 200 630 795 530 000 2353	HS Network run in the A la Carte area Quote Q220312
				02 E 005 770 701 401 000 2354	FIELD HOUSE / POS & COMPETITION GYM Quote Q220238
758682	10/27/2022	Quaal, Regan	543.96	01 E 200 680 000 305 000 10.13.22	REIMBURSEMENT FOR WEIGHTROOM SUPPLIES
758683	10/27/2022	Riddell	1,620.10	01 E 083 291 000 410 374 951648851	HELMET DECALS
758684	10/27/2022	Ruach LLC	2,052.30	01 E 083 294 000 410 303 1004	PIZZA LUNCH
758685	10/27/2022	Sadlier, William H	986.72	02 E 005 770 701 490 000 INV145913	MATH GRADE K-2
758686	10/27/2022	Sjoberg, Susan	100.00	04 E 701 590 351 460 000 10.13.22	INTERPRETER; PARENT/TEACHER CONFERENCE - EMS
758687	10/27/2022	Spangberg, Scott	160.00	01 E 200 219 317 358 000 10.25.22	SAFE AT HOME; 10.20.22
758688	10/27/2022	St John The Baptist Catholic Church and School	4,552.46	04 E 500 585 332 305 000 FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758689	10/27/2022	St. Croix Lutheran Academy	1,448.51	03 E 005 760 721 361 000 FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758690	10/27/2022	Taho Sportswear, Inc	1,003.35	03 E 005 760 721 361 000 22TS2860	HS; TSHIRTS
758691	10/27/2022	The Blake School	1,241.58	01 E 083 291 000 410 943 FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758692	10/27/2022	Tischendorf, Michael	210.00	03 E 005 760 721 361 000	

758693	10/27/2022	Totino-Grace High School	206.93	018 04 E 500 599 321 305 000 FY21/22	CE; BOB ROSS PAINTING CLASS FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758694	10/27/2022	Trio Supply Company	1,587.60	03 E 005 760 721 361 000 795427 02 E 005 770 701 401 000 795466	SP; GLOVES, TRAYS, PAPER CONT, SPORKS, FORKS, TEASPN SWEENEY; NAPKINS, TRAYS, SCOURING PADS, SCRUBBERS
758695	10/27/2022	Upper Lakes Foods	20,239.43	02 E 005 770 701 401 000 178980-00 02 E 005 770 701 490 000 02 E 005 770 701 495 000 02 E 005 770 705 490 000 179188-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000 179222-00 02 E 005 770 701 490 000 179222-0A 02 E 005 770 705 490 000 179299-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000 179303-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000 179304-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000	JACKSON; DRY, COOLER, FROZEN, MISC PEARSON; DRY, COOLER, FROZEN, MISC SP; DRY, COOLER, FROZEN, MISC SP; DRY - CREDIT RO; DRY, COOLER, FROZEN, MISC SWEENEY; DRY, COOLER, FROZEN, MISC WMS; DRY, COOLER, FROZEN, MISC
758696	10/27/2022	Webster, Kylene	65.00	10.24.22 01 E 083 296 000 305 342	EVENT STAFF; VBALL BOOK AND CLOCK 10.19.22
758697	10/27/2022	Wehr, Timothy	160.00	10.24.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 10.12.22
758698	10/27/2022	Worm, Philip	92.00	10.24.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 10.20.22

Check Number	Check Date	Name	Check Amount	Invoice/Account	Description
758248	10/06/2022	Affinitech Inc	2,682.52		
				30335	Shakopee West Middle School WiFi WEST Pool Data Drops Project #: PJ5708
				01 E 200 680 000 305 000 30336	Data drop for WEST Project# PJ5902
				01 E 200 680 000 305 000	
758249	10/06/2022	All State Communications, Inc.	1,881.34		
				10.01.22	INTERNET
				01 E 200 680 000 320 000	
758250	10/06/2022	Aller, Andrew	80.00		
				10.03.22	OFFICIAL; FOOTBALL 10.01.22
				01 E 083 294 000 312 303	
758251	10/06/2022	Am Pest Control Llc	348.00		
				338062	MULTIPLE LOCATIONS; ADDITIONAL PEST CONTROL
				01 E 083 810 000 305 000	
				01 E 084 810 000 305 000	
				01 E 085 810 000 305 000	
				01 E 860 810 000 305 000	
				01 E 864 810 000 305 000	
				01 E 865 810 000 305 000	
758252	10/06/2022	Arnquist Home Center Inc	24,332.57		
				6	SP; CARPET PROJECT
				05 E 861 865 379 522 000	
758253	10/06/2022	Banat, lad	248.00		
				09.26.22	OFFICIAL; SOCCER - 09.20.22
				01 E 083 294 000 312 335	
				01 E 083 296 000 312 335	
				10.03.22	OFFICIAL; SOCCER 09.26.22
				01 E 083 296 000 312 335	
758254	10/06/2022	Banyai, Kelly	80.00		
				10.03.22	OFFICIAL; FOOTBALL 10.01.22
				01 E 083 294 000 312 303	
758255	10/06/2022	Benson, Jeremy	50.00		
				09.26.22	EVENT STAFF; BOYS SOCCER 09.20.22
				01 E 083 294 000 305 335	
758256	10/06/2022	Bergankdv Ltd	15,000.00		
				1174481	INTERIM BILLING #2 ON AUDIT OF YEAR ENDED 06.30.22
				01 E 005 110 000 305 000	
758257	10/06/2022	Bernard Food Industries, Inc	1,579.93		
				00904814	BROWNIE MIX
				02 E 005 770 701 490 000	
758258	10/06/2022	Berndt, Nancy	32.00		
				09.26.22	EVENT STAFF; VBALL 09.20.22

758259	10/06/2022	Bissonette, Robert	80.00	01 E 083 296 000 305 342	
				10.03.22	OFFICIAL; FOOTBALL 09.29.22
758260	10/06/2022	Bix Produce Company	3,890.73	01 E 083 294 000 312 303	
				05524315	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532360	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532367	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532383	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532389	JACKSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532391	SP; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532395	RO; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05532711	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05536437	WMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540203	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05544260	WMS; ASSORTED FRUITS AND VEGGIES
758261	10/06/2022	Brightbill, Theodore W	112.00	02 E 005 770 701 490 000	
				10.03.22	OFFICIAL; SOCCER 09.30.22
758262	10/06/2022	Bsn Sports	1,648.15	01 E 083 294 000 312 335	
				918334800	BISON ELITE BREAKAWAY GOAL
				01 E 083 292 000 352 300 918355997	HS; HOODIES, TEES, 1/4 ZIPS, POLOS, FLEECE, PULLOVERS
758263	10/06/2022	Btu Services, Inc	2,818.86	01 E 083 292 000 410 300	

				00010513	FS; DELIMER/DESCALER, REODORANT, DEGREASER, WIPES, SANITIZING SPRAY, TRIGGER SPRAYERS, DISINFECTING CLOTHS
				02 E 005 770 701 401 000	
758264	10/06/2022	Catalyst Sourcing Solutions	2,444.98	4843	SUPPLIER TRACKER MONTHLY ACCES/SUPPORT, ON DEMAND SOURCING SERVICES
				01 E 005 110 000 305 000 02 E 005 770 701 305 000 4884	SUPPLIER TRACKER MONTHLY ACCESS/SUPPORT
758265	10/06/2022	Cdw Government	21,480.00	01 E 005 110 000 305 000 ZR00284411	Google Work Space Renewal 22-23 Renewal Ref.# 83348
758266	10/06/2022	Centurylink	745.47	05 E 200 630 795 406 000 09.25.22	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524450995	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524452152	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524454682	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524456001	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524456609	SEPT 25-OCT 24
				01 E 200 680 000 320 000 09.25.22 9524458095	SEPT 25-OCT 24
				01 E 200 680 000 320 000 9524458004 09.07.22	CREDIT
758267	10/06/2022	CESO Finance, LLC	9,537.35	01 E 005 810 000 320 000 1117	FINANCIAL MANAGEMENT SERVICES; OCTOBER
758268	10/06/2022	Choice Electric, Inc	577.00	01 E 005 110 000 305 000 22194	SP; REMOVE REPAIR AND REINSTALL FLAGPOLE LIGHT
				01 E 861 810 000 305 000 01 E 861 810 000 401 000 22197	HS; STAGE AND STUDIO LIGHTS
758269	10/06/2022	Christensen, Erik	92.00	01 E 083 810 000 401 000 10.03.22	OFFICIAL; FOOTBALL 09.23.22
				01 E 083 294 000 312 303	

758270	10/06/2022	Churchill, Adam	92.00	09.26.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 09.23.22
758271	10/06/2022	Clearsoft Water Conditioning	322.16	156-1142 01 E 861 810 000 401 000	SP; SOLAR SALT DELIVERY
758272	10/06/2022	Collaborative Student Transportation of Minnesota	32,311.13	4080	COLLABORATIVE TRANSPORTATION SERVICES - JUNE
				03 E 005 760 723 361 000 4090	COLLABORATIVE TRANSPORTATION SERVICES - JULY
				03 E 005 760 723 361 000 4124	COLLABORATIVE TRANSPORTATION SERVICES - AUGUST
				03 E 005 760 723 361 000 4160	COLLABORATIVE TRANSPORTATION SERVICES - 9/1-9/15
				03 E 005 760 723 361 000 03 E 005 760 728 361 000	
758273	10/06/2022	Cub Foods	67.52	10.03.22 01 E 083 420 740 433 000	HS; LAB CONSUMABLES
758274	10/06/2022	Culligan Bottled Water	10.25	114X87869406	TO; BOTTLED WATER RENTAL EQUIPMENT
				01 E 086 211 303 490 000	
758275	10/06/2022	Day, Jon M	80.00	10.03.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 09.29.22
758276	10/06/2022	Dr. Graphic, LLC	180.00	12649	9 18X14 POSTER MOUNTED ON FOAMCORE - FULL COLOR - ONE SIDED
				01 E 200 420 419 401 000	
758277	10/06/2022	Eckroth Music	176.65	4614786	WMS; HERCULES, TROMBONE STAND, ESSENTIAL ELEMENTS FOR BAND
				01 E 084 258 000 430 000	
758278	10/06/2022	Electro Watchman, INC.	3,199.14	392568	DO; INSTALL CARD ACCESS CONTROL FOR BACK EMPLOYEE DOOR
				01 E 005 810 000 305 000	

				01 E 005 810 000 401 000 392743	WMS; POOL ENTRY CARD READER ON WEST SIDE PLASTIC SHIELD GONE
				01 E 084 810 000 305 000 01 E 084 810 000 401 000 392754 01 E 863 810 000 305 000	PEARSON; MOVED PANIC BUTTON
758279	10/06/2022	Erickson, Tyrus Bruce	254.00		
				09.26.22	OFFICIAL; SOCCER - 09.20, 09.22
				01 E 083 294 000 312 335 01 E 083 296 000 312 335	
758280	10/06/2022	Fest, Austin	92.00		
				09.26.22	OFFICIAL; FOOTBALL- 09.23.22
				01 E 083 294 000 312 303	
758281	10/06/2022	Freiheit, Dustin	2,000.00		
				898969	HORSE CAMPS - JUNE, JULY, AUGUST
				04 E 500 585 332 305 000	
758282	10/06/2022	General Parts , Inc	1,041.74		
				6371225	SP; NORLAKE REFRIGERATOR
				02 E 005 770 701 352 000 6373492	EMS; NORLAKE WALK IN COOLER
				02 E 005 770 701 352 000	
758283	10/06/2022	Golden Valley Supply Co	55.52		
				0407698-IN	RO; BAROQUE
				01 E 864 810 000 401 000	
758284	10/06/2022	Gothman, Tom	80.00		
				10.03.22	OFFICIAL; FOOTBALL 09.28.22
				01 E 083 294 000 312 303	
758285	10/06/2022	Gothmann, Adam	80.00		
				10.03.22	OFFICIAL; FOOTBALL 09.28.22
				01 E 083 294 000 312 303	
758286	10/06/2022	Haitao, Wu	71.00		
				09.26.22	OFFICIAL; SOCCER - 09.13.22
				01 E 083 294 000 312 335	
758287	10/06/2022	Hammer Sports	174.00		
				2603	9A & 9B VOLLEYBALL 09.20 & 09.22
				01 E 083 296 000 312 342	
758288	10/06/2022	Hann, Colby	62.00		
				10.03.22	OFFICIAL; SOCCER 09.26.22
				01 E 083 294 000 312 335	
758289	10/06/2022	Hennepin Theatre Trust	300.00		
				SIN002649	SPOTLIGHT REGISTRATION - FIDDLER ON THE ROOF AND CIRCLE MIRROR TRANSFORMATION
				01 E 083 291 000 410 370	
758290	10/06/2022	Hillyard / Hutchinson	1,063.43		

			604883330	PEARSON; DETERGENT, RINSE AID, SANITIZER, HAND DISH
			02 E 005 770 701 401 000	
758291	10/06/2022	Horizon Commercial Pool Supply	845.60	
			INV27029	WMS; HYPOCHLORITE SOLUTIONS
			01 E 084 810 000 401 000	
758292	10/06/2022	Hunter, Shawn	80.00	
			10.03.22	OFFICIAL; FOOTBALL 10.01.22
			01 E 083 294 000 312 303	
758293	10/06/2022	INNOVATIONAL WATER SOLUTIONS, INC.	548.00	
			13660	EMS; HYDRONIC SYSTEM MANAGEMENT PROGRAM
			01 E 085 810 000 305 000	
			13661	HS; HYDRONIC SYSTEM MANAGEMENT PROGRAM
			01 E 083 810 000 305 000	
758293	10/06/2022	INNOVATIONAL WATER SOLUTIONS, INC.	548.00	
			13662	SWEENEY; HYDRONIC SYSTEM MANAGEMENT PROGRAM
			01 E 860 810 000 305 000	
			13663	WMS; TWICE ANNUAL HYDRONIC SYSTEM SERVICE
			01 E 084 810 000 305 000	
758294	10/06/2022	Innovative Office Solutions	2,552.90	
			IN3942200	HS; MARKERS, PENCIL, PEN, RULER STAPLER
			01 E 083 260 000 430 000	
			IN3945915	HS; STAPLER, DRY ERASE MARKERS, BATTERY
			01 E 083 292 000 410 300	
			IN3946946	TO; ENVELOPES
			01 E 086 211 303 401 000	
			IN3950514	SWEENEY; DOLLY, CLEANER, SOAP, LINER
			01 E 860 810 000 401 000	
			IN3953701	RO; FOAM, RUBBERBANDS, LINER, STICK, SPONGE
			01 E 864 810 000 401 000	
			IN3955173	JACKSON; FOAM, BOTTLE SPRAY, NIFTY NABBER, KEY TOOL
			01 E 866 810 000 401 000	
			IN3957201	RO; PAPER, RING BOOK
			01 E 864 203 000 430 000	
			IN3958331	WMS; INDEX BINDER
			01 E 084 050 000 401 000	
			IN3958382	WMS; BINDER RING
			01 E 084 050 000 401 000	
758295	10/06/2022	Isom, Timothy	77.00	
			09.26.22	OFFICIAL; SWIMMING AND DIVING - 09.22.22

758296	10/06/2022	Ixl Learning	2,090.00	01 E 083 296 000 312 340 S449047	IXL Sun Path ELA upgrade quote QUOTE # 3732635-2022-002
758297	10/06/2022	Jostens Inc	30.25	01 E 861 298 000 401 000 29153272	HS; DIPLOMA
758298	10/06/2022	Jurewicz, Matt	80.00	01 E 083 790 000 849 000 10.03.22	OFFICIAL; FOOTBALL 09.29.22
758299	10/06/2022	Jw Pepper	255.49	01 E 083 294 000 312 303 364577717	WMS; JING JING JINGLE BELLS
758300	10/06/2022	Kahmeyer, Max	127.00	01 E 084 258 000 430 000 364578289 01 E 084 258 000 430 000	WMS; SHENANDOAH
758301	10/06/2022	Kemps LLC	10,257.81	09.26.22 01 E 083 294 000 312 335 01 E 083 296 000 312 335	OFFICIAL; SOCCER - 09.22.22
				102566363	EC; 1%, CHOC
				02 E 005 770 701 495 000 102566365	SP; 1%, CHOC
				02 E 005 770 701 495 000 102566368	SWEENEY; 1%, CHOC
				02 E 005 770 701 495 000 102566369	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102566381	JACKSON; 1%, CHOC
				02 E 005 770 701 495 000 102566385	HS; 1%, CHOC
				02 E 005 770 701 495 000 102566386	RO; 1%, CHOC
				02 E 005 770 701 495 000 102571107	PEARSON; 1%, CHOC, SOUR CREAM
				02 E 005 770 701 495 000 102571108	EC; 1%, CHOC
				02 E 005 770 701 495 000 102571109	WMS; 1%, CHOC
				02 E 005 770 701 495 000 102571110	TO; 1%, CHOC
				02 E 005 770 701 495 000 102571111	SP; 1%, CHOC
				02 E 005 770 701 495 000 102571112	HS; 1%, CHOC
				02 E 005 770 701 495 000 102571113	EMS; 1%, CHOC
				02 E 005 770 701 495 000	

			102571115	RO; 1%, CHOC
			02 E 005 770 701 495 000	
			102571116	JACKSON; 1%, CHOC
			02 E 005 770 701 495 000	
			102571117	SWEENEY; 1%, CHOC, SKM, SOUR CREAM
			02 E 005 770 701 495 000	
			102576060	HS; 1%, CHOC
			02 E 005 770 701 495 000	
			102576061	EMS; 1%, CHOC
			02 E 005 770 701 495 000	
			102576062	SWEENEY; 1%, CHOC
			02 E 005 770 701 495 000	
			102576065	SP; 1%, CHOC
			02 E 005 770 701 495 000	
			102576067	EC; 1%, CHOC
			02 E 005 770 701 495 000	
			102576068	RO; 1%, CHOC, SKIM
			02 E 005 770 701 495 000	
			102576076	JACKSON; 1%, CHOC, SR CREAM
			02 E 005 770 701 495 000	
			102576078	RO; 1%, CHOC
			02 E 005 770 701 495 000	
758302	10/06/2022	Kilkelly, Christopher	64.00	
			09.26.22	OFFICIAL; VBALL 09.20 09.22
			01 E 083 296 000 305 342	
758303	10/06/2022	Kramer, Paul	112.00	
			10.03.22	OFFICIAL; SOCCER 09.26.22
			01 E 083 294 000 312 335	
758304	10/06/2022	Kurtzwell, Paul	186.00	
			09.26.22	OFFICIAL; SOCCER - 09.10.22
			01 E 083 294 000 312 335	
			09.26.22.2	OFFICIAL; SOCCER - 09.22.22
			01 E 083 294 000 312 335	
			01 E 083 296 000 312 335	
758305	10/06/2022	LaBeau, Clinton	127.00	
			09.26.22	OFFICIAL; SOCCER - 09.20.22
			01 E 083 294 000 312 335	
			01 E 083 296 000 312 335	
758306	10/06/2022	Lach, Theavy	50.00	
			09.22.22	INTERPRETER; PEARSON 09.22.22
			01 E 200 412 740 394 000	
758307	10/06/2022	Lara, Juan	127.00	
			09.26.22	OFFICIAL; SOCCER - 09.20.22
			01 E 083 294 000 312 335	
			01 E 083 296 000 312 335	
758308	10/06/2022	Laursen Piano Service	865.00	
			09.25.22	HS; NEW CC SYSTEM
			01 E 083 605 000 350 000	
758309	10/06/2022	Lavonne Wagener Music	22.94	

758310	10/06/2022	Lipscomb, Robyn	200.00	144889 05 E 083 291 302 530 000	HS; ADAPTOR, MICROPHONE
				10.03.22 02 R 005 000 701 601 000	FS REFUND; #313085
758311	10/06/2022	Mackin Educational Resources	258.32	766196 05 E 200 620 302 470 203 766580 05 E 200 620 302 470 203	EC; GENERIC BARCODES RO; 7 TITLES
758312	10/06/2022	Madura, Tom	77.00	09.26.22	OFFICIAL; SWIMMING AND DIVING - 09.22.22
758313	10/06/2022	MASSP	1,730.00	01 E 083 296 000 312 340 10414 01 E 200 640 308 820 110 23221 01 E 200 640 308 820 110	EMS;MEMBERSHIP DUES AND DIVISION DUES MEMBERSHIP DUES AND DIVISION DUES
758314	10/06/2022	Master Technology Group	1,000.00	00707814 01 E 863 810 000 305 000	PEARSON; UL FIRE ALARM AES RADIE, UL CERTIFICATION
758315	10/06/2022	McGraw Hill Scool Education Holdings	2,511.00	125142973001 04 E 701 590 351 460 000	SACS - Budget code 04-701-590-351-460- 000 QUOTE #: JGUID-09142022-006
758316	10/06/2022	Mei Total Elevator Solutions	991.83	985788 01 E 083 810 000 305 000 01 E 084 810 000 305 000 01 E 085 810 000 305 000 01 E 860 810 000 305 000 01 E 861 810 000 305 000 01 E 863 810 000 305 000 01 E 864 810 000 305 000 01 E 865 810 000 305 000 01 E 866 810 000 305 000	ELEVATOR SERVICE; MONTHLY
758317	10/06/2022	Merry, Vanessa	250.00	0689 04 E 500 599 321 305 000	OIL PASTEL DRAWING CLASS; 10 STUDENTS
758318	10/06/2022	MESPA	181.00	14331 01 E 200 640 308 820 110	T DOYLE; MESPA FEES
758319	10/06/2022	Meuwissen, Joe	100.00		

				09.26.22	EVENT STAFF; GIRLS SOCCER 09.20.22
				01 E 083 296 000 305 335	
758320	10/06/2022	M-F Athletic Co Inc	4,817.45		
				INV223840	EQUIPMENT
				01 E 083 296 000 410 320	
				INV223893	TRACK EQUIPMENT
				01 E 083 294 000 410 320	
				01 E 083 296 000 410 320	
				INV223897	EQUIPMENT
				01 E 083 296 000 410 320	
				INV223976	EQUIPMENT
				01 E 083 294 000 410 325	
758321	10/06/2022	Minneapolis Oxygen	247.08		
				20250482	HS; ASSORTED SUPPLIES
				01 E 083 255 000 430 000	
758322	10/06/2022	Minnesota Highway Safety & Research Center	440.00		
				50924	4 HR REFRESHER
				04 E 500 599 321 305 000	
758323	10/06/2022	Minnesota School Of Business	18,066.17		
				181	DO RENT; SEPTEMBER
				05 E 005 130 302 570 000	
758324	10/06/2022	Mr Cutting Edge Llp	31.83		
				4856	PAPER TRIMMER SHARPEN
				01 E 005 170 000 401 000	
758325	10/06/2022	Msba	375.00		
				INV-01038-D5L5K0	PHASE 1 SOOM MEETING
				01 E 005 010 000 366 000	
				INV-01870-N4B0M0	PHASE 1 MEETINGS X2
				01 E 005 010 000 366 000	
758326	10/06/2022	Nelson, Denise	130.00		
				09.26.22	EVENT STAFF; VBALL 09.20.22 & 09.22.22
				01 E 083 296 000 305 342	
758327	10/06/2022	Neuman, Michael	77.00		
				10.03.22	OFFICIAL; SWIMMING/DIVING 09.29.22
				01 E 083 296 000 312 340	
758328	10/06/2022	Novak, Heather	169.20		
				09.29.22	INSTRUCTOR PAY; BREW KOMBUCHA 09.26.22
				04 E 500 599 321 305 000	
758329	10/06/2022	Novak, Heather Supplies	17.28		
				10.03.22	BREW KOMBUCHA; SUPPLIES
				04 E 500 599 321 430 000	
758330	10/06/2022	Novak, Janice	20.00		
				10.03.22	CE; ACCUPUNCTURE CLASS
				04 E 500 599 321 305 000	
758331	10/06/2022	Nwaofune, Peter	112.00		
				10.03.22	OFFICIAL; SOCCER 09.30.22

758332	10/06/2022	Pan O Gold Baking	1,252.83	01 E 083 296 000 312 335	
				10000522266001	SP; WHITE WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10000522266003	JACKSON; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10000522266004	WMS; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10000522266005	EMS; WHITE WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10000522273001	SP; WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10000522273002	HS; WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10000522273003	JACKSON; HOAGIE, ROLLS
				02 E 005 770 701 490 000	
				10000522273007	EMS; WHITE WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
				10008122266008	RO; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
				10008122269008	EC; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000	
758333	10/06/2022	Papco, INC.	976.42		
				225726	HS; VACUUM BRUSH
				01 E 860 810 000 401 000	
				225975	HS; DRAIN HOSE ASSEMBLY
				01 E 083 810 000 401 000	
				226497	SP; VACUUM MOTOR COVER
				01 E 861 810 000 401 000	
758334	10/06/2022	Payk12 Llc	320.14		
				4797	ALL SPORTS PASSES
				01 E 083 292 000 410 300	
758335	10/06/2022	Pekarna, Marty	80.00		
				10.03.22	OFFICIAL; FOOTBALL 09.29.22
				01 E 083 294 000 312 303	
758336	10/06/2022	Performance Food Group	22,172.30		
				65842077	SP; DRY, FROZEN
				02 E 005 770 701 490 000	
				65842078	EC; DRY, FROZEN, REFRIGERATED
				02 E 005 770 701 490 000	
				65888059	HS; FROZEN
				02 E 005 770 701 490 000	
				65888060	JACKSON; FROZEN
				02 E 005 770 701 490 000	
				02 E 005 770 705 490 000	
				65917125	HS; DRY, FROZEN, REFRIGERTED
				02 E 005 770 701 490 000	

			65987195	HS; MISC, DRY, FORZEN, REFRIGERATED
			02 E 005 770 701 490 000	
			65987196	HS; FROZEN
			02 E 005 770 701 490 000	
			65987197	EMS; DRY, FROZEN, REFRIGERATED, MISC
			02 E 005 770 701 490 000	
			02 E 005 770 705 490 000	
			65987200	EC; DRY, FROZEN
			02 E 005 770 701 490 000	
			02 E 005 770 705 490 000	
758337	10/06/2022	Praha Water To You	37.00	
			09.30.22	WATER AND MONTHLY OCT
			01 E 200 680 000 490 000	
758338	10/06/2022	Quadient Finance USA, Inc.	2,064.12	
			09.20.22	HS; POSTAGE
			01 E 083 050 000 329 000	
758339	10/06/2022	Raptor Technologies, LLC	9,000.00	
			INV45796	VOLUNTEER SCREENS LEVEL 2 - PREPAID
			01 E 005 030 000 401 000	
758340	10/06/2022	Rooney, Phil	214.00	
			5248	6FT TABLE THROW WITH LOGO
			04 E 500 505 321 380 000	
758341	10/06/2022	Rouzegar, Mirsaeed	127.00	
			09.26.22	OFFICIAL; SOCCER - 09.22.22
			01 E 083 294 000 312 335	
			01 E 083 296 000 312 335	
758342	10/06/2022	Ryan Mechanical Inc	12,129.88	
			1936	HS; DOUBLE DRINKING FOUNTAIN
			01 E 083 810 000 401 000	
			1940	PEARSON; DELIVERED 24 BOTTLES OF BLUE MONSTER
			01 E 863 810 000 401 000	
			SD756	SP; LEAK IN BOILER ROOM
			01 E 861 810 000 305 000	
			01 E 861 810 000 401 000	
			SD757	WMS; FILTERS FOR DRINKING FOUNTAINS, LEAD IN WATER
			01 E 084 810 000 305 000	
			SD758	HS; SOLENOID VALVE LEAK
			01 E 083 810 000 305 000	
			01 E 083 810 000 401 000	
			SD759	WMS; DRAIN FOR FLOOR SET PUMP GOT BROKE OFF THREADS
			01 E 084 810 000 305 000	
			01 E 084 810 000 401 000	

				SD760	HS; THIRD FLOOR SOUTH DRINKING FOUNTAIN IS LEAKING AND FIRST FLOOR EAST GIRLS TOILET WILL NOT STOP FLUSHING
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
				SD761	TO; SINK FELL OFF WALL IN BOYS BATHROOM
				01 E 086 810 303 305 000	
				01 E 086 810 303 401 000	
				SD762	JACKSON; BRADLEY SINK LEAKING IT IS SHUT OFF
				01 E 866 810 000 305 000	
				01 E 866 810 000 401 000	
				SD763	HS; NEW SHUT OFF
				01 E 083 810 000 305 000	
				SD764	HS; HARD WATER IN KITCHEN, FIX DRINKING FOUNTAINS, REPAIR VACUUM BREAKERS
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
758343	10/06/2022	Schoaf, Josh	92.00		
				09.26.22	OFFICIAL; FOOTBALL- 09.23.22
				01 E 083 294 000 312 303	
758344	10/06/2022	School Specialty, LLC	177.80		
				208131010120	RO; LAMINATING FILM
				01 E 864 203 000 430 000	
758345	10/06/2022	Smith, Justin	100.00		
				09.26.22	EVENT STAFF; GIRLS SOCCER 09.22.22
				01 E 083 296 000 305 335	
758346	10/06/2022	Swanson Meats Inc	14,671.50		
				323734	EC; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000	
				325194	EMS; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000	
				325195	WMS; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000	
				325196	RO; GROUND BEEF CRUMBLES
				02 E 005 770 705 490 000	
				325197	JACKSON; GROUND BEEF CRUMBLES
				02 E 005 770 701 490 000	
				325434	SP; GROUND BEEF CRUMBLES
				02 E 005 770 705 490 000	
758347	10/06/2022	Thomas, Jill Marie	500.00		
				08.22.22	ECSE STAFF TRAINING/ PROFESSIONAL DEVELOPMENT
				01 E 200 420 419 366 640	
758348	10/06/2022	T-Mobile USA Inc.	2,005.42		

			09.21.22	MONTHLY CHARGES
758349	10/06/2022	Trio Supply Company	12,066.87	
			01 E 200 680 000 320 000	
			787664	RO; TRAYS, FORKS, TEASPN
			02 E 005 770 701 401 000	
			788590.2	RO; TEASPN - CREDIT
			02 E 005 770 701 401 000	
			790467	SWEENEY; PORTION CUPS, NAPKINS, TRAYS, SOUP CUPS, SAND BG
			02 E 005 770 701 401 000	
			790470	EC; PORTION CUP, TRAYS, TEASPN
			02 E 005 770 701 401 000	
			791089	RO; NAPKINS, TRAYS, LINERS, SOUP CUPS
			02 E 005 770 701 401 000	
			792292	HS; APRON, NAPKIN, TRAYS, 8" PLA, LINERS, FORKS
			02 E 005 770 701 401 000	
			792293	EMS; TRAYS, FILM, WHT PAPER CONT
			02 E 005 770 701 401 000	
			792303	SWEENEY; LARGER BAKING CUPS - CREDIT
			02 E 005 770 701 401 000	
			792306	JACKSON; BUN RACK, PORTION CUPS, NAPKINS, TRAYS, LINERS, SPORKS
			02 E 005 770 701 401 000	
			792307	EC; PORTION CUPS, NAPKINS, TRAYS, LINERS, SPORKS
			02 E 005 770 701 401 000	
			792309	WMS; TRAYS, LINERS, FORKS
			02 E 005 770 701 401 000	
758350	10/06/2022	Uhl Co., Inc	2,539.24	
			45426	RO; CHECK VALVES IN ROOMS 124 164 283 284
			01 E 864 810 000 401 000	
758351	10/06/2022	UNESCO, INC	238,904.80	
			RETENTION	WMS VENTILATION PROJECT RETENTION
			06 E 084 867 366 522 000	
			RETENTION 100773	PEARSON PROJECT RETENTION
			06 E 862 867 366 522 000	
758352	10/06/2022	Upper Lakes Foods	36,522.91	
			168512-00	JACKSON; DRY, FROZEN, MISC
			02 E 005 770 701 490 000	
			168514-00	SP; DRY, FROZEN, MISC
			02 E 005 770 701 490 000	
			168516-00	EC; DRY, FROZEN, MISC

02 E 005 770 701 490 000	168518-00	RO; DRY, FROZEN, MISC
02 E 005 770 701 490 000	168612-00	JACKSON; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	168612-0A	JACKSON; DRY, FROZEN
02 E 005 770 701 490 000	168612-0B	JACKSON; FROZEN
02 E 005 770 705 490 000	168702-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	168702-0A	SP; FROZEN - CREDIT
02 E 005 770 705 490 000	168719-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	168760-00	RO; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	172896-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 705 490 000	172905-00	EMS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172911-00	JACKSON; DRY, COOLER, MISC
02 E 005 770 701 490 000	172912-00	WMS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172917-00	HS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 495 000	172921-00	SP; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172924-00	PEARSON; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	172924-0A	PEARSON; COOLER - CREDIT
02 E 005 770 701 490 000		
9916497144		MONTHLY CHARGES 09.24-10.23
01 E 200 412 422 320 000		

758354	10/06/2022	Vistar	4,264.17	01 E 200 680 000 320 000 65945243 02 E 005 770 707 490 000	A LA CARTE ORDER
758355	10/06/2022	Webster, Kylene	32.00	09.26.22 01 E 083 296 000 305 342	EVENT STAFF; VBALL 09.22.22
758356	10/06/2022	Wold Architects & Engineers	5,064.01	81853 05 E 861 865 379 522 000 81953 05 E 005 865 384 522 000	SP CARPET REPLACEMENT TENNIS COURT RESURFACING
758357	10/06/2022	YMCA of the North	11,721.34	2016641962 04 E 500 582 344 394 000	36 RV
758358	10/06/2022	Zeyen, Donald W	92.00	09.26.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL- 09.23.22
758391	10/07/2022	Aflac	207.92	AFLA.10072022.D 01 L 215 65 02 L 215 65 AFLC.10072022.D	AFLA - Aflac After-tax for 10.7.22 BW PR AFLC - Aflac Pre-tax for 10.7.22 BW PR
758392	10/07/2022	Ds Erickson & Associates Pllc	229.97	01 L 215 65 02 L 215 65 GARN4.10072022.D	GARN4 - Garnishment4 for 10.7.22 BW PR
758393	10/07/2022	Gurstel Law Firm P.C	322.10	01 L 215 87 GARN8.10072022.D	GARN8 - Garnishment8 for 10.7.22 BW PR
758394	10/07/2022	Maryland Child Support Account	100.96	01 L 215 87 GARN13.10072022.D	GARN13 - Garnishment13 for 10.7.22 BW PR
758395	10/07/2022	Messerli & Kramer	186.98	01 L 215 87 GARN10.10072022.D	GARN10 - Garnishment10 for 10.7.22 BW PR
758396	10/07/2022	Mn Dept Of Child Support Div	649.64	01 L 215 87 GARN1.10072022.D	186.98 GARN1 - Garnishment1 for 10.7.22 BW PR
758397	10/07/2022	Msea Union	1,608.07	01 L 215 87 UPSA-%.10072022.D	UPSA-% - Para Union Dues % for 10.7.22 BW PR

				01 L 215 60 UPSA.10072022.D	UPSA - Para Union Dues for 10.7.22 BW PR
				01 L 215 60 04 L 215 60 05 L 215 60	
758398	10/07/2022	NCPERS Group Life Ins.	24.00	PLFE.10072022.D	PLFE - Pera Life for 10.7.22 BW PR
				01 L 215 14 02 L 215 14	
758399	10/07/2022	School Services Employees	1,481.93	UCUS.10072022.D	UCUS - Custodian Union Dues for 10.7.22 BW PR
				01 L 215 60 02 L 215 60 UFSD%.10072022.D	UFSD% - Food Service Union Dues % for 10.7.22 BW PR
				02 L 215 60 UFSD.10072022.D	UFSD - Food Svc Amt Union Dues for 10.7.22 BW PR
758400	10/13/2022	Advanced Imaging Solutions	10,528.67	483360111	09.20-10.20 CONTRACT PAYMENT
				05 E 005 850 302 555 000	
758401	10/13/2022	AGiRepair, Inc.	1,396.00	035358	13"; LOOSE ARROW KEYS AND SCRATCHED TOP COVER
				01 E 200 680 000 350 016 035434	13"; DAMAGED LCD SCREEN, ARROW KEY MISSING
				01 E 200 680 000 350 016	
758402	10/13/2022	Aly, Zakaria	127.00	10.10.22	OFFICIAL; SOCCER 10.03.22
				01 E 083 294 000 312 335 01 E 083 296 000 312 335	
758403	10/13/2022	Anchor Paper	3,510.00	10699220-01	DO; ASSORTED PAPER
				01 E 005 170 000 401 000 10700563-00	DO; ASSORTED PAPER
				01 E 005 170 000 401 000	
758404	10/13/2022	Bearcom Wireless Worldwide	3,608.89	5449095	DTR700 Radios Quote #550747
				01 E 865 203 317 555 000	
758405	10/13/2022	Biffs Inc	4,110.85	W889473	HS TENNIS/BASEBALL; SEPT-OCT
				01 E 083 292 000 410 300 W889474	TRACK STADIUM; SEPT 07-OCT 04
				01 E 083 292 000 410 300 W889475	WMS SOCCER FIELD; SEPT 13- OCT 04

				01 E 083 292 000 410 300 W889476	HS SOCCER; SEPT 09-OCT 04
				01 E 083 292 000 410 300 W890279	PEARSON; SEP 7-OCT 4
				04 E 500 561 321 305 000 W890280	RO; SEP 7-SEP 30
				04 E 500 561 321 305 000 W890281	VIERLING SB FIELDS; SEP 7-OCT 4
				04 E 500 561 321 305 000	
758406	10/13/2022	Bix Produce Company	3,791.10		
				05532722	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540128	SP; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540135	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540171	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540230	JACKSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540233	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540243	RO; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05540658	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546597	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546629	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546645	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
758407	10/13/2022	Bsn Sports	2,218.42		
				918518313	HS; POLYPRO MULTISPORT ARCHED WHITE, CLASSIC II OTC SOX RED/WHT MED
				01 E 083 296 000 410 335	

918567521 DOUBLE SIDED BASKETBALL COACHS
BOARD, WHISTLE, LEGACY TF-1000,
LWO ECTERNAL DECORATION

				01 E 083 294 000 410 306	
758408	10/13/2022	Centurylink	1,235.08	10.01.22 612E400305	MONTHLY SERVICE - OCTOBER
				01 E 200 680 000 320 000	
				10.01.22 612E400308	MONTHLY SERVICE - OCTOBER
				01 E 200 680 000 320 000	
				10.01.22 9524035940	MONTHLY SERVICE; OCT
				01 E 200 680 000 320 000	
				10.01.22 9524037294	MONTHLY SERVICE; OCT
				01 E 200 680 000 320 000	
758409	10/13/2022	Choice Electric, Inc	357.00	22227	HS; LIGHTING RETROFIT CONTRACTOR LABOR AND WATT STOPPER
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
758410	10/13/2022	Crunstedt, Bob	77.00	10.10.22	OFFICIAL; SWIMMING/DIVING 09.29.22
				01 E 083 296 000 312 340	
758411	10/13/2022	Cub Foods	145.93	10.03.22.2	FS; HAMBURGER BUNS
				02 E 005 770 701 490 000	
				10.05.22	WMS; DCD INCENTIVES/JOB SKILLS, LIFE SKILLS
				01 E 084 402 740 433 000	
				10.10.22	EMS; BAKING SUPPLIES
				01 E 085 402 740 433 000	
758412	10/13/2022	Deblois, Richard	92.00	10.10.22	OFFICIAL; FOOTBALL 10.08.22
				01 E 083 294 000 312 303	
758413	10/13/2022	Derosier, Jamie	127.00	10.10.22	OFFICIAL; SOCCER 10.03.22
				01 E 083 294 000 312 335	
				01 E 083 296 000 312 335	
758414	10/13/2022	Digital Impact Solutions Llc	104.80	6319	INDIAN EDUCATION FEATHER CEREMONY
				01 E 200 605 320 401 000	
758415	10/13/2022	EDGETEK HOCKEY	5,805.00	4692	CUSTOM FLOW HOCKEY GLOVES FOR SHAKOPEE GIRLS HOCKEY
				01 E 083 296 000 410 331	
758416	10/13/2022	Erickson, Tyrus Bruce	127.00	10.10.22	OFFICIAL; SOCCER 10.03.22
				01 E 083 294 000 312 335	

758417	10/13/2022	Finishing Touch Plus	3,770.00	01 E 083 296 000 312 335 26890	INTERIOR PAINT - WELCOME CENTER
758418	10/13/2022	Fulton, Lisa	450.00	01 E 005 810 000 305 000 01 E 005 810 000 401 000 10.04.22	CUNSLTING/NATIVE GROUPS - DISTRICT WIDE
758419	10/13/2022	Glacial Ridge Growers Inc	241.00	01 E 200 605 320 305 000 7304	HS/ACTIVITIES; FLOWERS & PLANTS
758420	10/13/2022	Gothmann, Aaron	80.00	01 E 083 211 000 430 000 01 E 083 291 000 410 000 10.10.22	OFFICIAL; FOOTBALL 09.28.22
758421	10/13/2022	Groth Music	260.40	01 E 083 294 000 312 303 3358600	SPRING, AFTERBURN, JUNKYARD JAM, ALPHA DOG, WINTER WINDS, SNOW
758422	10/13/2022	Haefner, Scott Peter	92.00	01 E 085 258 000 430 000 10.10.22	OFFICIAL; FOOTBALL 10.08.22
758423	10/13/2022	Hennen's Auto Service, Inc.	1,843.46	01 E 083 294 000 312 303 09.30.22	SEPT FUEL
758424	10/13/2022	Hillyard / Hutchinson	4,439.01	01 E 005 810 000 353 000 604899368 01 E 085 810 000 401 000 604899369	EMS; DETERGENT, BLEACH EMS; SANITIZER, DISH DETERGENT, RINSE AID, DISH SANITIZER
				02 E 005 770 701 401 000 604899370	WMS; DISH DETERGENT, RINSE AID, SANITIZER
				02 E 005 770 701 401 000 604899781	EMS; MAT GS CHARCOAL
				01 E 085 810 000 401 000 700521096	PEARSON; CHARGER 1.5 AMP FOR C3
				01 E 863 810 000 401 000 700521508	PEARSON; CHARGER C3XP
758425	10/13/2022	Innovative Office Solutions	73.09	01 E 863 810 000 401 000 IN3965071 01 E 084 420 000 430 000 IN3966029	WMS; POSTER BOARD, BATTERIES WMS; CUSTOM SIGNATURE STAMP

758426	10/13/2022	Intelligere	3,417.50	01 E 084 050 000 401 000 436881	INTERPRETERS; SEPTEMBER
758427	10/13/2022	Ixl Learning	44,893.00	01 E 200 219 317 358 000 S386509	IXL SERVICE SITE LICENSE UPGRADE
				01 E 084 211 000 430 000 S444867	IXL Elem Math 2 yr license LTE QUOTE # 1164170-21 SUBSCRIPTION DURATION September 1, 2022 – September 1, 2024
758428	10/13/2022	John's Sewer & Drain	330.00	05 E 200 256 302 562 000 INV171481	HS; SERVICE CALL - PAPER PLUG CLEARED ITSELF
				01 E 083 810 000 305 000 INV171819	HS; CABLE MENS AND WOMENS 3RD FLOOR RESTROOM FLOOR DRAINS
758429	10/13/2022	Johnson Controls	4,469.00	01 E 083 810 000 305 000 23148226	HS; REGULAR SERVICE
				05 E 083 865 363 305 000 23149982	WMS; REGULAR SERVICE
				05 E 084 865 363 305 000 89187315	CFC; SERVICE CALL
				05 E 863 865 363 305 000 89192753	CFC; REGULAR SERVICE
758430	10/13/2022	Jw Pepper	69.24	05 E 863 865 363 305 000 364591292	WMS; FELIZ NAVIDAD
758431	10/13/2022	Kemps LLC	4,453.60	01 E 084 258 000 430 000 10251210	SWEENEY; 1%, CHOC, SOUR CREAM
				02 E 005 770 701 495 000 102581199	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102581200	PEARSON; 1%
				02 E 005 770 701 495 000 102581201	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102581202	WMS; 1%, CHOC
				02 E 005 770 701 495 000 102581205	SP; 1%, CHOC, SKIM
				02 E 005 770 701 495 000 102581206	JACKSON; 1%, CHOC
				02 E 005 770 701 495 000	

				102581207	HS; 1%, CHOC
				02 E 005 770 701 495 000	
				102581208	TO; 1%, CHOC
				02 E 005 770 701 495 000	
				102581209	RO; 1%, CHOC
				02 E 005 770 701 495 000	
758432	10/13/2022	Lach, Theavy	100.00		
				10.05.22	INTERPRETER; PEARSON RAVEN P V
				01 E 200 412 419 358 000	
				10.07.22	INTERPRETER; PEARSON - HOME VISIT
				01 E 200 412 422 358 000	
758433	10/13/2022	Laursen Piano Service	720.00		
				10.04.22	WMS; SERVICE
				01 E 084 050 000 350 000	
758434	10/13/2022	Lexia Learning Systems LLC	1,200.00		
				SIN091860	per attached Quote # Q-531833-1
					BUDGET CODE
					01-200-420-419-433
				01 E 200 420 419 433 000	
758435	10/13/2022	MAAP	480.00		
				10.06.22	MAAP STARS FALL LEADERSHIP CONF
				01 E 086 211 303 369 000	
758436	10/13/2022	Mackin Educational Resources	91.26		
				766880	SP; 7 TITLES
				05 E 200 620 302 470 203	
758437	10/13/2022	Meuwissen, Joe	100.00		
				10.10.22	EVENT STAFF; SOCCER 10.03.22
				01 E 083 294 000 305 335	
				01 E 083 296 000 305 335	
758438	10/13/2022	Meyer, Suzanne	73.45		
				10.11.22	FOOD SERVICE REFUND; #313712
				02 R 005 000 701 601 000	
758439	10/13/2022	MN Dept of Labor and Industry	190.00		
				ABR0289487X	EC; BOILER X3
				01 E 005 810 000 820 000	
				ABR0289822X	EMS; PRESSURE VESSELX2, NOILER X4
				01 E 005 810 000 820 000	
				ALR0138004X	RO; ELEVATOR ANNUAL OPER
				01 E 005 810 000 820 000	
758440	10/13/2022	MRI INTERMEDIATE HOLDINGS, LLC	310.45		
				MRIUS1240157	DIRECT CHILD/STAFF SCREENS; SEPT
				01 E 005 030 000 899 000	
758441	10/13/2022	News-2-You, Inc	1,976.85		

INV-1058333

per attached Quote # Q-104816

BUDGET CODE
01-200-420-419-433

Item ID	Date	Description	Amount	Account Code	Details
758442	10/13/2022	Nwaofune, Peter	224.00	01 E 200 420 419 433 000 10.10.22	OFFICIAL; SOCCER 10.03.22, 10.07.22
758443	10/13/2022	Office Supplies By The Case	79.80	01 E 083 294 000 312 335 01 E 083 296 000 312 335 480105	RO; TREND HARMONY BIRTHDAY RECOGNITION AWARDS
758444	10/13/2022	Olympic Communications Inc	263.00	01 E 864 203 000 430 000 16106	JACKSON; LABOR ON OUTDOOR SPEAKER
758445	10/13/2022	Palmer Bus Services	278,856.19	01 E 866 810 000 305 000 P2539	AVID 10TH AND 11TH TO AUGSBURG, AVID 8TH TO HS
				03 E 005 760 737 361 000 P2540.2	HS A CASE FOR JUSTICE TO SCALE FACILITY, CIS HUMAN PHYSIOLOGY TO U OF M, HS ENERFY, FOODS, OUTDOORS CLASS TO DEAN LAKES OUTLET
				03 E 005 760 737 361 000 P2547	SUMMER SCHOOL; HS
				03 E 299 760 739 361 000 P2549	YOUNG SCHOLARS ROUTES
				03 E 005 760 737 361 000 P2556	JACKSON KG TO ARBORETUM, 1ST TO ZOO, 2ND TO ARBORETUM, 5TH TO ZOO
				01 E 866 298 733 361 000 P2557	SP; 5TH GRADE TO CHILDRENS, 2ND GRADE TO MN ZOO
				01 E 861 298 000 369 000 P2564	FUEL CLAUSE; JUL-DEC 2021, JAN-JUN 2022
				03 E 005 760 720 440 000 P2565	JACKSON SUMMER SCHOOL TO THOLE LAKE PIER
				03 E 299 760 739 361 000 P2566	EAST SUMMER SCHOOL TO HS
				03 E 299 760 739 361 000 P2567	SUMMER SCHOOL , GENERAL ED, MI CASA, 9TH LAUNCH
				03 E 005 760 720 361 000	

P2568	SUMMER SCHOOL ESY
03 E 299 760 739 361 000	
P2569	SUMMER SCHOOL
03 E 299 760 739 361 000	
P2570	AUGUST SUMMER SCHOOL; SPED
03 E 005 760 723 361 000	
P2571	NEW TEACHER TOUR
01 E 200 640 308 361 112	
P2572	FOOTBALL TO WAYZATA - AUGUST 22
01 E 083 294 733 361 303	
P2573	VBALL TO BLOOMINGTON JEFFERSON 08.22.22, EAST RIDGE OLTMAN MS 09.23.22
01 E 083 296 733 361 342	
P2574	SOCCER TO MINNETONKA, HOLY ANGELS, CENTRAL MS - AUGUST 22
01 E 083 294 733 361 335	
01 E 083 296 733 361 335	
P2575	GIRLS TENNIS TO LAKEVILLE SOUTH, PRIOR LAKE, CHASKA, ROSEMOUNT - AUGUST 22

758446	10/13/2022	Pan O Gold Baking	1,842.22
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10000522273004	SWEENEY; CINN BURST, WHOLE GRAIN DOUBLE, HOT DOG BUNS
02 E 005 770 701 490 000	
10000522273005	WMS; WHOLE GRAIN DOUBLE, ROLLS
02 E 005 770 701 490 000	
10000522276001	JACKSON; WHOLE GRAIN DBL
02 E 005 770 701 490 000	
10000522280001	SP; STEAK BLK, HOT DOG BUNS
02 E 005 770 701 490 000	
10000522280002	HS; WHOLE GRAIN DBL, ROLLS
02 E 005 770 701 490 000	
10000522280006	EMS; ROLL, HOT DOG BUNS
02 E 005 770 701 490 000	
10008122273007	RO; WHITE WHOLE GRAIN DOUBLE, ROLLS
02 E 005 770 701 490 000	
10008122276004	EC; WHOLE GRAIN DBL, ROLLS
02 E 005 770 701 490 000	
10008122280002	EC; WHOLE GRAIN DOUBLE, HOT DOG BUNS
02 E 005 770 701 490 000	

758447	10/13/2022	Papco, INC.	271.45
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225962	HS; HOSE DRAIN
01 E 083 810 000 401 000	

				226543	SP; BATTERY
758448	10/13/2022	Pitsco Inc	295.00	01 E 861 810 000 401 000	
				200491-1	FTC REGISTRATION FEE
758449	10/13/2022	Prairie Fire Theatre	500.00	01 E 083 291 000 369 388	
				10.07.22	DEPOSIT FOR SNOW WHITE
758450	10/13/2022	Quadient Finance USA, Inc.	25.00	04 E 500 585 332 305 000	
				09.29.22	POSTAGE
758451	10/13/2022	Rootes, Daniel	80.00	01 E 005 110 000 329 000	
				10.10.22	OFFICIAL; FOOTBALL 09.29.22
758452	10/13/2022	Ryan Mechanical Inc	6,643.00	01 E 083 294 000 312 303	
				1794	HS; LAUNDRY TUB AT HS
				01 E 083 810 000 401 000	
				1935	HS; DOUBLE DRINKING FOUNTAIN
758453	10/13/2022	SACS - Shakopee Area Catholic Schools	893.34	01 E 083 810 000 401 000	
				102022	TITLE 1 SERVICES - READING INTERVENTION FOR GRADES K-3
				01 E 200 216 401 303 000	
758454	10/13/2022	School Nutrition Association	17.00		
				10.06.22	SNA MEMBERSHIP RENEWAL; TAMMH
				02 E 005 770 701 820 000	H
758455	10/13/2022	Sherwin Williams	210.75		
				6291-5	HS MUSICAL SET
758456	10/13/2022	Shred-N-Go, Inc	837.68	01 E 083 291 000 410 370	
				141252	DW; OCTOBER PAPER SHREDDING
				01 E 005 810 000 332 000	
				01 E 083 810 000 332 000	
				01 E 084 810 000 332 000	
				01 E 085 810 000 332 000	
				01 E 860 810 000 332 000	
				01 E 861 810 000 332 000	
				01 E 863 810 000 332 000	
				01 E 864 810 000 332 000	
				01 E 865 810 000 332 000	
				01 E 866 810 000 332 000	
758457	10/13/2022	Smith, Justin	50.00		
				10.10.22	EVENT STAFF; SOCCER 10.03.22
				01 E 083 294 000 305 335	
758458	10/13/2022	Solar Shield Inc	1,797.00		
				09.12.22	PEARSON; VISTA/RN07-V18 - 11 WINDOWS, 1 EXIT DOOR
				04 E 500 580 325 530 000	
758459	10/13/2022	St Paul Public School	691.92		

			7142	REGULAR ED CARE AND TREATMENT
			01 E 200 794 000 390 000	
758460	10/13/2022	Stillwater Area Speech and Debate Booster Club	2,502.00	
			10.04.22	SPEECH; ROOM STAYS
			01 E 083 291 000 366 372	
758461	10/13/2022	Tischendorf, Michael	80.00	
			10.10.22	OFFICIAL; FOOTBALL 09.29.22
			01 E 083 294 000 312 303	
758462	10/13/2022	Trio Supply Company	3,306.88	
			792296	SWEENEY; PORTION CUPS, LUNCH TRAYS, FORKS, TEASPN, BAKING CUPS
			02 E 005 770 701 401 000	
			793945	EMS; NAPKINS, TRAYS, FORK, TEASPN
			02 E 005 770 701 401 000	
			793955	EC; PORTION CUP, GLOVES, NAPKINS, TRAYS, LINERS, SPORK/NAPKIN PACKETS
			02 E 005 770 701 401 000	
758463	10/13/2022	Uhl Co., Inc	29,739.00	
			44760	WMS; AHU3A NOT COOLING
			01 E 084 810 000 401 000	
			45049	WMS; REPAIR LEAK IN ROOM 123
			01 E 084 810 000 401 000	
			69694	LABOR AND SERVICE CONTRACT
			01 E 005 810 000 305 000	
758464	10/13/2022	United States Postal Service	80.00	
			10.12.22	POST CARD MAILING; THE LUNCH CLUB SHOWS
			04 E 500 599 321 329 000	
758465	10/13/2022	University Of Oregon	350.00	
			18064742	EC; SWIS ANNUAL LICENSE 09.01.22-08.31.22
			01 E 865 203 000 430 000	
758466	10/13/2022	Upper Lakes Foods	39,085.83	
			168502-00	HS; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168504-00	WMS; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168506-00	EMS; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168508-00	SWEENEY; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168515-00	SP; DRY, COOLER, FROZEN, MISC
			02 E 005 770 701 490 000	
			168517-00	EC; DRY, COOLER, FROZEN, MISC

				02 E 005 770 701 490 000 172890-00	RO; DRY, COOLER, FROZEN, MISC
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176174-00	HS; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176223-00	EC; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176246-00	HS; FROZEN
				02 E 005 770 701 490 000 176256-00	EMS; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176266-00	WMS; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 176305-00	PEARSON; DRY, COOLER, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000	
758467	10/13/2022	Valero, Susana	39.00		
				10.13.22	CE; INTRO TO MOTIVATIONAL SPEAKING - REFUND
758468	10/13/2022	Vistar	3,405.97		
				04 R 500 505 321 040 417 66027349	A LA CARTE ORDER
758469	10/13/2022	Wold Architects & Engineers	15,844.67		
				02 E 005 770 707 490 000 81954	WMS 1ST LEVEL CARPET REPLACEMENT
758470	10/13/2022	Wollan, Tom Sr	92.00		
				05 E 084 865 379 522 000 10.10.22	OFFICIAL; FOOTBALL 10.08.22
758471	10/20/2022	Advanced Imaging Solutions	4,705.53		
				01 E 083 294 000 312 303	92.00
				INV288154	HP PRINT COPIES; SEPTEMBER
				01 E 005 110 000 401 000	
				01 E 005 137 000 401 000	
				01 E 083 215 000 430 000	
				01 E 083 420 000 430 000	
				01 E 083 690 000 430 000	
				01 E 084 605 000 430 000	
				01 E 085 050 000 401 000	
				01 E 086 211 303 430 000	
				01 E 200 680 000 401 000	
				01 E 860 050 000 401 000	
				01 E 861 203 000 430 000	
				01 E 864 203 000 381 000	
				01 E 865 203 000 430 000	

				01 E 866 050 000 401 000	
				02 E 005 770 701 401 000	
				INV288761	KM MFP PRINTER COPIES
				01 E 083 420 000 430 000	
				01 E 083 690 000 430 000	
				01 E 084 605 000 430 000	
				01 E 085 050 000 401 000	
				01 E 086 211 303 430 000	
				01 E 200 412 422 401 000	
				01 E 200 420 419 401 000	
				01 E 200 640 308 401 000	
				01 E 200 680 000 401 000	
				01 E 860 050 000 401 000	
				01 E 861 203 000 430 000	
				01 E 864 203 000 381 000	
				01 E 865 203 000 430 000	
				01 E 866 050 000 401 000	
				02 E 005 770 701 401 000	
				04 E 500 505 321 401 000	
758472	10/20/2022	Affinitech Inc	2,172.05		
				30363	District Office Cabling Installation Phones and Data PJ5910
				01 E 200 680 000 305 000	
758473	10/20/2022	AGiRepair, Inc.	1,911.00		
				036015	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036033	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036158	FULL UNIT REPAIR
				01 E 200 680 000 350 000	
				036210	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036315	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
				036395	FULL UNIT REPAIR
				01 E 200 680 000 350 016	
758474	10/20/2022	Airgas National Carbonation	156.51		
				9992011152	CO2 TANK MONITOR RENTAL
				01 E 084 810 000 305 000	
758475	10/20/2022	Albers Mechanical Services, In	1,220.00		
				26948	WMS; MEND 2" CRACK IN POOL
				01 E 084 810 000 305 000	
				01 E 084 810 000 401 000	
758476	10/20/2022	Am Pest Control Llc	500.00		
				338063	PEST CONTROL; VAUGHN FIELD - GOPHERS
				01 E 005 810 000 305 000	
758477	10/20/2022	Anchor Paper	3,903.23		
				10695261-03	CENTRAL DUP; ASSORTED PAPER

				01 E 005 170 000 401 000 10697969-03	CENTRAL DUP; ASSORTED PAPER
				01 E 005 170 000 401 000 10697969-04	DO; ASSORTED PAPER
				01 E 005 170 000 401 000 10699220-02	CENTRAL DUP; ASSORTED PAPER
				01 E 005 170 000 401 000 10700563-01	CENTRAL DUP; ASSORTED PAPER
				01 E 005 170 000 401 000 10700784-00	RO; PAPER
				01 E 864 203 000 401 000	
758478	10/20/2022	Arc Document Solutions	187.92		
				54MNI9054306	PSA VINYL, COURIER/FUEL
				01 E 005 810 000 401 000	
758479	10/20/2022	Avid Center	850.00		
				00083647	AVID DIGITAL EXPERIENCE REGISTRATION
				01 E 005 608 313 366 000	
758480	10/20/2022	Batteries R Us	2,887.40		
				51762	HS; BATTERIES, CABLES
				01 E 083 810 000 401 000	
758481	10/20/2022	Berndt, Nancy	32.00		
				10.17.22	EVENT STAFF; LIBERO 10.11.22
				01 E 083 296 000 305 342	
758482	10/20/2022	Bix Produce Company	1,323.57		
				05546592	JACKSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05546638	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05552398	WMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
758483	10/20/2022	Bsn Sports	274.95		
				918705852	ROYALE V22 - NFHS
				01 E 083 294 000 410 335	
758484	10/20/2022	CESO Transportation, LLC	1,698.30		
				4351	TRANSPORTATION MANAGEMENT SERVICES; OCTOBER
				03 E 005 760 720 305 000	
758485	10/20/2022	Choice Electric, Inc	2,984.21		
				22262	HS; REPAIR OUTLETS
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
				22263	VAUGHN FIELD; REPLACE 2 LED DRIVER VDC
				01 E 005 810 000 305 000	
				01 E 005 810 000 401 000	

			22269	JACKSON; TAKE DOWN 3 EXTERIOR WALL PACKS AND INSTALL 3 NEW
			01 E 866 810 000 305 000	
			01 E 866 810 000 401 000	
			22278	SWEENEY; TROUBLESHOOT ARC IN BOILER ROOM
			01 E 860 810 000 305 000	
			22279	EMS; REPAIR AND REPLACE EMERGENCY FIXTURES THAT WERE FAULTY
			01 E 085 810 000 305 000	
758486	10/20/2022	City Of Shakopee	413.56	
			10509	SPED SEPTEMBER FUEL USAGE
			03 E 005 760 723 440 000	
			10510	DRIVERS ED FUEL USAGE; SEPTEMBER
			04 E 500 249 321 442 000	
758487	10/20/2022	Crowd Control Warehouse LLC	2,751.58	
			D34824	FS; 14 16FT AND 11FT BARICADES
			02 E 005 770 701 530 000	
758488	10/20/2022	Cub Foods	1,457.19	
			09.13.22.2	HS; GREEN ONIONS, GREEN PEPPERS
			01 E 083 331 000 490 000	
			09.15.22	HS; MUFFIN INGREDIENTS
			01 E 083 331 000 490 000	
			09.21.22	HS; GROCERY, MEAT, PRODUCE, FROZEN, DAIRY
			01 E 083 331 000 490 000	
			09.22.22	HS; TORTILLA CHIPS, SPRAY, LINERS
			01 E 083 331 000 490 000	
			09.25.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			09.27.22	HS; MUFFIN LAB SUPPLIES
			01 E 083 331 000 490 000	
			09.30.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			10.02.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			10.02.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	
			10.04.22	HS; GROCERY, MEAT, PRODUCE, DAIRY
			01 E 083 331 000 490 000	
			10.10.22	WMS; GRADE A LARGE EGGS
			01 E 084 260 000 430 000	
			10.11.22	HS; ASSORTED GROCERIES
			01 E 083 331 000 490 000	

				10.13.22	EMS; CUPS, DICED HAM
				01 E 085 250 000 490 000	
				10.14.22	WMS; BAKERY SPECIAL ORDER
				01 E 084 211 000 490 000	
758489	10/20/2022	Culligan Bottled Water	99.43		
				114X88032202	SP; WATER
				01 E 861 298 000 490 000	
758490	10/20/2022	Dalida, Sara	243.93		
				10.17.22	HOME SCHOOL CIRRICULUM REIMBURSEMENT
				04 E 702 590 351 460 000	
758491	10/20/2022	Dock & Door Tec, Inc	432.25		
				015753	HS; REPAIR CONSTRUCTION SHOP DOOR
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
758492	10/20/2022	Dogan, Soner	76.00		
				10.17.22	OFFICIAL; SOCCER 10.11.22
				01 E 083 296 000 312 335	
758493	10/20/2022	Electro Watchman, INC.	92.00		
				393751	EMS; BURGLARY ALARM MONITORING
				01 E 005 810 000 305 000	
				01 E 085 810 000 305 000	
758494	10/20/2022	Encore One LLC	480.00		
				SVC1916574	REPAIR LEAK ON RAIN WATER PIPING AS REQUIRED
				01 E 084 810 000 305 000	
758495	10/20/2022	Ensemble's Edge LLC	1,662.00		
				1183	HS; CHORFOLIO MUSIC PORCH
				01 E 083 259 000 430 000	
				05 E 083 258 302 530 000	
758496	10/20/2022	Erickson, Tyrus Bruce	76.00		
				10.17.22	OFFICIAL; SOCCER 10.11.22
				01 E 083 296 000 312 335	
758497	10/20/2022	Ferris Homeschool	406.55		
				10.17.22	HOMESCHOOL CIRRICULUM REIMBURSEMENT
				04 E 702 590 351 460 000	
758498	10/20/2022	Filsan Talent Partners	3,000.00		
				2299	UNDERSTANDING SOMALI CULTURE PRESENTATION FOR TEACHERS AND STAFF
				01 E 005 605 313 305 000	
758499	10/20/2022	Fulton, Lisa	200.00		
				10.12.22	NATIVE LEADERSHIP AND TLC GROUPS
				01 E 200 605 320 305 000	
758500	10/20/2022	Georgakopoulos, Tess	25.00		
				00244	CE; INSTANT POT 101

758501	10/20/2022	Groth Music	284.43	04 E 500 599 321 305 000 3359527	JACKSON; YAMAHA 3 PEICE SOPRANO RECORDER
				01 E 866 298 000 401 000 3364571	SP; YAMAHA 3 PIECE RECORDER
758502	10/20/2022	Harris, Paul	160.00	01 E 005 211 160 140 000 10.17.22	OFFICIAL; FOOTBALL 10.11, 10.12
758503	10/20/2022	Herold, Kimberly	45.00	01 E 083 294 000 312 303 10.17.22	EVENT STAFF; SOCCER 10.11.22
758504	10/20/2022	Hillyard / Hutchinson	71.40	01 E 083 296 000 305 335 604902427	PEARSON; CHARGER
758505	10/20/2022	Holzwarth, Matt	160.00	01 E 863 810 000 401 000 10.17.22	OFFICIAL; FOOTBALL 10.11, 10.12
758506	10/20/2022	Innovative Graphics	300.00	01 E 083 294 000 312 303 52342	SHAKOPEE BASKETBALL JERSEYS REVERSIBLE
758507	10/20/2022	Innovative Office Solutions	1,441.28	01 E 083 296 000 410 306 IN3961160	PEARSON SPED; FILM ROLL
				01 E 200 420 419 401 000 04 E 500 580 325 401 000 04 E 500 582 344 401 000 IN3966337	RO; FLOOR PAD, GLASS CLEANER, VINEGAR, ERASER PAD, FLOOR CLEANER
				01 E 864 810 000 401 000 IN3967569	PEARSON; HOSE VACCUUM, FLOOR TOOL, WAND
				01 E 863 810 000 401 000 IN3968197	SWEENEY; FOAM, LINER, FRESHENER
				01 E 860 810 000 401 000 IN3968201	WMS; BUCKET, MOP, MOP HANDLE, DISINFECTANT, MOP HEAD
				01 E 084 810 000 401 000 IN3968211	WMS; LAMINATOR, MARKERS
				01 E 084 420 000 430 000 SCN-116951	EMS; HAND SANITIZER - CREDIT
758508	10/20/2022	Insight Public Sector, Inc	34,232.35	01 E 085 810 000 401 000 1100989172	UPS 5000 model (SRT5KRMXLT) Quotation Number : 225533469
				05 E 200 630 795 530 000	

				1100989173	Smartnet Renewal 22-25 yr October 20, 2022 - October 20, 2025 Quote #481474406
758509	10/20/2022	Instructure, Inc	875.00	01 E 200 680 000 349 000 INV389150	Canvas Work INV389150
758510	10/20/2022	Jah Scheduling, Llc	300.00	01 E 200 680 000 305 000 2022	SHAKOPEE 2022 SOCCER SCHEDULING
758511	10/20/2022	Jw Pepper	166.13	01 E 083 294 000 312 335 01 E 083 296 000 312 335 364556471	HS; SYMPHONIC WARMUPS CLARINET
				01 E 083 258 000 430 000 364557037	HS; SYMPHONIC WARMUPS Mallet PERCUSSION
				01 E 083 258 000 430 000 364611081	HS; WE DON'T TALK ABOUT BRUNO, MOONDANCE, GOSPEL
758512	10/20/2022	Kemps LLC	6,105.40	01 E 083 258 000 430 000 364624860 01 E 083 258 000 430 000	HS; RHAPSODY FOR EUPHONIUM
				102586282	EMS; 1%, CHOC, SKIM
				02 E 005 770 701 495 000 102586286	EC; 1%, CHOC
				02 E 005 770 701 495 000 102586287	JACKSON; 1%, CHOC, SR CR
				02 E 005 770 701 495 000 102586288	SWEENEY; 1%, CHOC, SKIM, SR CR
				02 E 005 770 701 495 000 102586290	SP; 1%, CHOC
				02 E 005 770 701 495 000 102586300	HS; 1%, CHOC, SKIM
				02 E 005 770 701 495 000 102586304	RO; 1%, CHOC
				02 E 005 770 701 495 000 102590956	EMS; 1%, CHOC
				02 E 005 770 701 495 000 102590957	WMS; 1%, CHOC
				02 E 005 770 701 495 000 102590958	JACKSON; 1%, CHOC, SR CR
				02 E 005 770 701 495 000 102590959	EC; 1%, CHOC,SR CR
				02 E 005 770 701 495 000 102590960	PEARSON; 1%, CHOC
				02 E 005 770 701 495 000	

				102590961	SP; 1%, CHOC, SR CR
				02 E 005 770 701 495 000	
				102590962	RO; 1%, CHOC
				02 E 005 770 701 495 000	
				102590963	SWEENEY; 1%, CHOC
				02 E 005 770 701 495 000	
758513	10/20/2022	Knutson, Trevor	80.00		
				10.17.22	OFFICIAL; FOOTBALL 10.12
				01 E 083 294 000 312 303	
758514	10/20/2022	Koch, Joe	76.00		
				10.17.22	OFFICIAL; SOCCER 10.11.22
				01 E 083 296 000 312 335	
758515	10/20/2022	Koppang, Mike	80.00		
				10.17.22	OFFICIAL; FOOTBALL 10.12
				01 E 083 294 000 312 303	
758516	10/20/2022	Korba, Jerry	80.00		
				10.17.22	OFFICIAL; FOOTBALL 10.11
				01 E 083 294 000 312 303	
758517	10/20/2022	Lach, Theavy	50.00		
				10.12.22	INTERPRETER; SPED MEETING
				01 E 200 410 419 358 000	
758518	10/20/2022	Lowes	1,853.03		
				10.02.22	MONTHLY ACCOUNT CHARGES
				01 E 083 255 000 430 000	
				50 E 083 298 301 401 955	
758519	10/20/2022	Lozano Espinoza, Giuliana M	100.00		
				10.13.22	INTERPRETER; PARENT TEACHER CONFERENCE - EMS
				01 E 200 219 317 358 000	
758520	10/20/2022	Metropolitan Life Insurance Company	65,454.73		
				10.07.22	AUGUST 22 BILL
				01 L 215 30	
				01 L 215 40	
				01 L 215 41	
				10.07.22.2	SEPT 22 BILLING
				01 L 215 30	
				01 L 215 40	
				01 L 215 41	
758521	10/20/2022	M-F Athletic Co Inc	805.00		
				INV225240	SPIRIT POLES
				01 E 083 296 000 410 325	
758522	10/20/2022	Minneapolis Oxygen	4,935.27		
				00099798	HS; ARGON, OXYGEN
				01 E 083 810 000 353 000	
				20248118	HS; POWERMAX SYNC SYSTEM
				01 E 083 255 000 430 000	
				05 E 083 255 302 530 000	
				20249603	HS; TIG ROD
				01 E 083 255 000 430 000	

				20249622	HS; FLINTS, FLOWMETER, ARGON, CYLINDER RETEST
				01 E 083 810 000 353 000	
758523	10/20/2022	Minnesota State Bar Association	300.00		
				10.17.22	MOCK TRIAL APPLICATION
				01 E 083 291 000 369 384	
758524	10/20/2022	MN DECA	7,897.00		
				227-277	CONFERENCE; STUDENTS, ADVISOR, CHAPERONE
				01 E 083 291 000 369 383	
758525	10/20/2022	Music Mart	1,291.81		
				1431428	HS; AMANI PEACE SATB
				01 E 083 259 000 430 000	
				1436034	HS; WE ARE ON SSAT W/ SOLO
				01 E 083 259 000 430 000	
				1437690	HS; ROLL JORDAN ROLL
				01 E 083 259 000 430 000	
				1440727	HS; RECONCILE SATB W/ SOLO
				01 E 083 259 000 430 000	
				1445326	HS; WILL THE CIRCLE BE UNBROKEN SATB
				01 E 083 259 000 430 000	
				1452614	HS; COME TO ME O MY LOVE SATB
				01 E 083 259 000 430 000	
				1456986	HS; THERE HAS TO BE A SONG SA OCTAVO
				01 E 083 259 000 430 000	
				1465127	HS; ALLELUIA A CAPPELLA SATB DIVISION
				01 E 083 259 000 430 000	
758526	10/20/2022	Nelson, Denise	65.00		
				10.17.22	EVENT STAFF; VBALL BOOK 10.11.22
				01 E 083 296 000 305 342	
758527	10/20/2022	Northern Air Corporation	958.00		
				203570	HS; BOILER #5
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
				203694	HS; BOILER #4 LEAKING
				01 E 083 810 000 305 000	
				01 E 083 810 000 401 000	
758528	10/20/2022	Northern Salt Inc	4,385.00		
				25775	DW; BULK SALT
				01 E 005 810 000 353 000	
758529	10/20/2022	Novak, Janice	40.00		
				10.10.22	CE; 2 STUDENTS - OVERCOME YOUR CARBOHYDRATE CRAVINGS
				04 E 500 599 321 305 000	
758530	10/20/2022	Palmer Bus Services	488,566.56		

				P2559	HS SENIORS TO GRACE CHURCH REHEARSAL, HS BAND TO GRACE CHURCH GRADUATION
				01 E 083 790 000 849 000 P2576	GEN ED BUS ROUTES; SEPTEMBER
				03 E 005 760 720 361 000 P2586	HS; NATIVE GROUP TO EQUINE CENTER
				01 E 200 605 320 361 000 P2588	JACKSON 5TH GRADE TO CEDAR LAKE
				01 E 866 298 733 361 000 P2589	SUN PATH 5TH GRADE TO CEDAR LAKE
				01 E 861 298 733 361 000 P2591	RED OAK 5TH GRADERS TO CEDAR LAKE
				01 E 864 298 733 361 000 P2594	SPED ROUTES
				03 E 005 760 720 361 000 03 E 005 760 723 361 000 03 E 005 760 725 361 000 03 E 005 760 728 361 000 P2595	WHEEL CHAIR BUSES SPED
				03 E 005 760 723 161 000 P2596	SEPTEMBER MONTHLY MARKET SURCHARGE
758531	10/20/2022	Pan O Gold Baking	162.25	03 E 005 760 720 361 000 10000522280003	JACKSON; WHOLE GRAIN DOUBLE, HOT DOG BUNS
				02 E 005 770 701 490 000 10008122280001	RO; HOT DOG BUNS
758532	10/20/2022	Papco, INC.	116.00	02 E 005 770 701 490 000 111105	RO; SUPPLIES AND LABOR
758533	10/20/2022	Pearson Education	265.00	01 E 864 810 000 305 000 66023211	Forms will be used by Brenda Geraghty - whom you already have a file on. BUDGET CODE 01-200-420-740-433
758534	10/20/2022	Performance Food Group	6,951.68	01 E 200 420 740 433 000 66023211	EMS; POPCORN CHICKEN - CREDIT
				02 E 005 770 701 490 000 66024469	SP; POPCORN CHICKEN - CREDIT
				02 E 005 770 701 490 000	

				66060879	HS; MISC, DRY, FROZEN, RERIGERATED
				02 E 005 770 701 490 000 02 E 005 770 705 490 000	
758535	10/20/2022	Pma Securities	2,108.02		
				281923	OPEB TRUST FLAT FEE
				45 E 005 935 000 305 000	
758536	10/20/2022	Premium Water Co	34.00		
				330197-09-22	SWEENEY; WATER
				01 E 860 050 000 490 000	
				856217-09-22	DO; WATER
				01 E 005 110 000 490 000	
758537	10/20/2022	Proforma Infinite Access Group	652.75		
				BQ69003920A	#10 ENVELOPES
				02 E 005 770 701 401 000	
758538	10/20/2022	Region 2aa	1,800.00		
				10.11.22	SECTION SOCCER TICKETS
				01 R 083 292 000 060 000	
758539	10/20/2022	Ryan Mechanical Inc	2,801.74		
				SD793	WMS; LEAD IN WATER TESTING - INSTALL NEW FAUCETS, CAP OFF DRINKING FOUNTAIN, PUT STAINLESS PLATE OVER OPENING IN WALL
				01 E 084 810 000 305 000	
				01 E 084 810 000 401 000	
				SD802	HS; TROUBLE SHOOT HARD WATER
				01 E 083 810 000 305 000	
758540	10/20/2022	Scott County Treasurer	265.00		
				IN28861	TAX BONDING CERTIFICATE FEE, TEN LARGEST TAXPAYER LIST
				01 E 005 110 000 305 000	
758541	10/20/2022	Sonova Usa Inc	100.98		
				5137305669	BUDGET CODE 01-200-405-740-433
				01 E 200 405 740 433 000	
758542	10/20/2022	Symmetry Energy Solutions, LLC	23,176.45		
				15238264	MONTHLY GAS CHARGES; 08.31-09.30
				01 E 083 810 000 333 000	
				01 E 084 810 000 333 000	
				01 E 085 810 000 333 000	
				01 E 861 810 000 333 000	
				01 E 863 810 000 333 000	
				01 E 864 810 000 333 000	
				01 E 865 810 000 333 000	
				01 E 866 810 000 333 000	
758543	10/20/2022	Teslow, Darla	75.00		
				10.17.22	EVENT STAFF; SOCCER 10.13.22

758544	10/20/2022	The Library Store Inc	2,094.34	01 E 083 294 000 305 335 594076	ESTEY STEEL DESIGNER CANTILEVER LIBRARY SHELVING
758545	10/20/2022	Tischendorf, Michael	80.00	05 E 083 050 302 530 000 10.17.22	OFFICIAL; FOOTBALL 10.14
758546	10/20/2022	Tran, Dieu	157.50	01 E 083 294 000 312 303 10.13.22	INTERPRETER; PARENT TEACHER CONFERENCE - EMS
758547	10/20/2022	Trio Supply Company	8,039.37	01 E 200 219 317 358 000 788693	HS; PORTION CUPS, GLOVE,S NAPKINS, TRAYS, HINGED CONT, LINERS, FORKS, TEA SPN, KNIFE, NACHO TRAY
				02 E 005 770 701 401 000 792012	FOOD TRAY - CREDIT
				02 E 005 770 701 401 000 793947	JACKSON; PORTION CUPS, NAPKINS, TRAYS, SPORKS, PAPER CONT
				02 E 005 770 701 401 000 793951	SP; PORTION CUP, GLOVES, NAPKINS, TRAYS, PAPER CONT, FORKS
				02 E 005 770 701 401 000 795422	HS; NAPKINS, TRAYS, HINGED CONTR, LINERS, FORKS, TEASPN
				02 E 005 770 701 401 000 795423	EMS; NAPKINS, TRAYS
				02 E 005 770 701 401 000 795429	EC; PORTION CUPS, NAPKINS, TRAYS, FILM, LINER, SAND BG, PAPER TRAY
				02 E 005 770 701 401 000 795440	RO; FOOD TRAY
758548	10/20/2022	Twin Cities Dots & Pop	820.80	02 E 005 770 701 401 000 1221011725	YODOTS; COTTON CANDY, C&C, BANANA SPLIT, COOKIE DOUGH
758549	10/20/2022	Underestimated LLC Clothing Sales	2,500.00	02 E 005 770 707 490 000 00007.2	FRESHMAN HS FOOTBALL JERSEYS; REMAINDER OF BALANCE
758550	10/20/2022	Upper Lakes Foods	42,492.54	01 E 083 294 000 410 303	

168513-00	JACKSON; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
168519-00	RO; DRY, COOLER, FORZEN, MISC
02 E 005 770 701 490 000	
168521-00	PEARSON; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
168521-0A	PEARSON; COOLER, MISC - CREDIT
02 E 005 770 701 490 000	
173552-00	HS; DRY, MISC
02 E 005 770 701 401 000	
173571-00	SWEENEY; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
175256-00	JACKSON; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
175268-00	SP; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
175268-0A	SP; COOLER, FROZEN - CREDIT
02 E 005 770 701 490 000	
176324-00	SWEENEY; DRY, FROZEN,
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
176987-00	RO; DRY, COOLER, FORZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179295-00	EC; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179303-0A	SWEENEY; COOLER - CREDIT
02 E 005 770 701 490 000	
179459-00	EMS; DRY, COOLER, FROZEN, MISC
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179513-00	HS; DRY, COOLER, FROZEN
02 E 005 770 701 490 000	
02 E 005 770 705 490 000	
179513-0A	HS; COOLER - CREDIT
02 E 005 770 701 490 000	

758551	10/20/2022	Verizon Wireless	1,299.10
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9917805594	MONTHLY CHARGES SEP 11-OCT 10
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01 E 005 020 000 320 000
01 E 005 030 000 320 000
01 E 005 605 313 320 000

				01 E 005 810 000 320 000	
				01 E 083 810 000 320 000	
				01 E 084 810 000 320 000	
				01 E 085 810 000 320 000	
				01 E 200 610 308 320 000	
				01 E 200 680 000 320 000	
				01 E 860 810 000 320 000	
				01 E 861 810 000 320 000	
				01 E 862 810 000 320 000	
				01 E 864 810 000 320 000	
				01 E 865 810 000 320 000	
				01 E 866 810 000 320 000	
758552	10/20/2022	Vistar	3,362.41	66088230	A LA CARTE ORDER
				02 E 005 770 707 490 000	
758553	10/20/2022	Waste Management	7,607.91	8788885-2282-7	HS; 30 YD ROLL OFF
				01 E 083 810 000 332 000	
				8792545-2282-1	SP; MONTHLY GARBAGE CHARGES
				01 E 861 810 000 332 000	
				8792546-2282-9	SWEENEY; MONTHLY GARBAGE CHARGES
				01 E 860 810 000 332 000	
				8792547-2282-7	JACKSON; MONTHLY GARBAGE CHARGES
				01 E 866 810 000 332 000	
				8792548-2282-5	EC; MONTHLY GARBAGE CHARGES
				01 E 865 810 000 332 000	
				8792549-2282-3	RO; MONTHLY GARBAGE CHARGES
				01 E 864 810 000 332 000	
				8792550-2282-1	HS; MONTHLY GARBAGE CHARGES
				01 E 083 810 000 332 000	
				8792551-2282-9	EMS; MONTHLY GARBAGE CHARGES
				01 E 085 810 000 332 000	
				8792556-2282-8	HS; MONTHLY GARBAGE CHARGES
				01 E 083 810 000 332 000	
				8792557-2282-6	WMS; MONTHLY GARBAGE CHARGES
				01 E 084 810 000 332 000	
				8793203-2282-6	PEARSON; MONTHLY GARBAGE CHARGES
				01 E 863 810 000 331 000	
				8793979-2282-1	DO; MONTHLY GARBAGE CHARGES
				01 E 005 810 000 332 000	
758554	10/20/2022	BUROS, DEE	36.63	09.20.22	EER; MILEAGE

758555	10/20/2022	Courneya, Tracy	240.00	01 E 200 605 320 366 000 09.22.22	EER; NASN RENEWAL, SCHOOL EMERG TRIAGE ONLINE COURSE
758556	10/20/2022	Drangstveit, Nicole	99.87	01 E 200 720 000 366 000 01 E 200 720 000 820 000 09.28.22	EER; DESK
758557	10/20/2022	Fleming, Nichole L	10.44	01 E 083 211 000 430 000 10.03.22	EER; MILEAGE
758558	10/20/2022	Gelle Heraly, Amy A	53.94	01 E 200 720 000 366 000 10.18.22	EER; STOOLS
758559	10/20/2022	Grossman, Jaime J	290.58	01 E 865 298 000 401 000 10.11.22	EER; HOTEL STAY
758560	10/20/2022	Hills, Eric T	20.75	04 E 500 505 321 366 000 10.07.22	EER; MILEAGE
758561	10/20/2022	Hoffman, Kjersta L	131.25	01 E 200 680 000 365 000 10.11.22	EER; MILEAGE
758562	10/20/2022	Khat, Rany	150.00	01 E 863 640 306 366 000 10.06.22	EER; SHOES, PENS, TSHIRT
758563	10/20/2022	Kloekner-Walters, Patrick D	42.98	02 E 005 770 701 415 000 09.27.22	EER; PENCIL SHARPENER
758564	10/20/2022	Krupnick, Benjamin S	137.10	01 E 864 298 000 401 000 10.11.22	EER; MAAP CONFERENCE, GAS, ALDI
758565	10/20/2022	Lalim, Sherry J	295.27	01 E 086 050 303 366 000 01 E 086 050 303 490 000 09.01.22	EER; TARGET - SUPPLIES
758566	10/20/2022	Matzke, Sheila Sw	86.25	01 E 866 298 000 401 000 10.04.22 01 E 866 298 000 401 000	EER; SUPPLIES
758567	10/20/2022	Rahn, Lisa J	46.95	09.23.22 01 E 861 402 000 430 000	EER; TARGET
758568	10/20/2022	Reynolds, Payton A	52.57	10.12.22 04 E 500 505 321 366 000	EER; CONFERENCE FOOD
758569	10/20/2022	Scott, Amy Jaxn	373.58	09.30.22 01 E 865 298 000 401 000	EER; AMAZON, OFFICE MAX

				11.11.22	EER; 2ND GRADE SUPPLIES
				01 E 866 203 000 430 000	
				01 E 866 298 000 401 000	
758570	10/20/2022	Siegle, Kristen L	193.91		
				09.29.22	EER; TARGET & AMAZON
				01 E 860 298 000 401 000	
758571	10/20/2022	Storlie, Mary Jean	277.84		
				10.13.22	EER; COFFEE POT, SNACKS, SUPPLIES FOR ECFE
				04 E 500 580 325 401 000	
				04 E 500 580 325 430 000	
				04 E 500 580 325 490 000	
				04 E 500 580 325 530 000	
758572	10/20/2022	Swenson, Jenelle Hs	7.00		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
758573	10/20/2022	Zoss, Stefanie Rae	59.12		
				10.18.22	EER; CUB FOODS, TARGET
				01 E 083 331 000 490 000	
9000082896	10/20/2022	Armstrong, Carol A	10.94		
				10.05.22	EER; MILEAGE
				01 E 200 720 000 366 000	
9000082897	10/20/2022	Arterbury, Debra R	44.00		
				10.03.22	EER; MILEAGE
				01 E 200 411 419 366 000	
9000082898	10/20/2022	Ausman, Beth	81.25		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
9000082899	10/20/2022	Bade, Denise A	109.00		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
9000082900	10/20/2022	Bauman, John E	50.25		
				10.03.22	EER; MILEAGE
				01 E 005 810 000 353 000	
9000082901	10/20/2022	Bohn, Kathryn	38.25		
				09.30.22	EER; MILEAGE
				01 E 200 610 307 365 000	
9000082902	10/20/2022	Bohnsack, Suzanne M	48.98		
				09.30.22	EER; MACBOOK AIR CASE, USB CHUB
				01 E 865 298 000 401 000	
9000082903	10/20/2022	Breeggemann, Lynn M	109.95		
				09.23.22	EER - UNIFORM - SHOES
				02 E 005 770 701 415 000	
9000082904	10/20/2022	Bruzda, Emily Hs	160.28		
				09.28.22	EER; LAB SUPPLIES
				01 E 083 260 000 430 000	
9000082904	10/20/2022	Bruzda, Emily Hs	160.28		
				10.18.22	EER; LAB SUPPLIES

9000082905	10/20/2022	Casey, Erica L	104.24	01 E 083 260 000 430 000 09.11.22	EER; ACTIVITIES - TARGET, HOBBY LOBBY
9000082906	10/20/2022	Chesley, Carrie	51.25	01 E 866 298 000 401 000 09.29.22	EER; ABC PRIZE BOX SUPPLIES
9000082907	10/20/2022	Clark, Jaime A	159.47	01 E 865 298 000 401 000 10.11.22	EER; HOF, LAKESHORE LEARNING, TEACHERS PAY TEACHERS, WALGREENS, AMAZON
9000082908	10/20/2022	Clarke, Kathy Ann	14.38	01 E 864 298 000 401 000 09.28.22	EER; MILEAGE
9000082909	10/20/2022	Cole, Robert	70.66	01 E 861 203 000 430 000 10.10.22	EER; LOWES, MENARDS, CUB - SET BUILDS
9000082910	10/20/2022	Conyard, Stacey	23.90	01 E 083 291 000 410 370 10.13.22	EER; COOPERS
9000082911	10/20/2022	Coykendall, Victoriya	8.99	01 E 860 298 000 490 000 10.12.22	EER; SNACKS
9000082912	10/20/2022	Dahl, Julie	301.94	01 E 861 298 000 401 000 09.26.22	EER; CLASSROOM SUPPLIES - WALMART, LAKESHORE, AMAZON
9000082913	10/20/2022	Diaz-Slipka, Maya	37.69	01 E 864 298 000 401 000 09.26.22.2	EER; LAKESHORE CLEARING CLASSRRROM SUPPLIES
9000082914	10/20/2022	Eichhorst, Douglas	13.75	01 E 864 203 000 430 201 10.03.22	EER; MILEAGE
9000082915	10/20/2022	Fitzsimmons, Theresa	51.98	01 E 200 219 317 366 000 09.26.22	EER; MILEAGE
9000082916	10/20/2022	From, Lori J	85.33	01 E 005 810 000 353 000 10.03.22	EER; CLOTHING ALLOWANCE
9000082917	10/20/2022	Gehlhoff, Angela K	89.21	02 E 005 770 701 415 000 09.21.22	EER; TARGET
9000082918	10/20/2022	Goembel, Danielle	18.44	01 E 865 298 000 401 000 09.16.22	EER; CLASSROOM SUPPLIES

				09.28.22	EER; APPLE JACKS, PAPER BOWLS, SPOONS
				01 E 861 298 000 401 000	
9000082919	10/20/2022	Gregor, Joshua	95.64		
				10.10.22	EER; CLIPBOARDS - AMAZON
				01 E 865 298 000 401 000	
9000082920	10/20/2022	Gregory, Loretta	113.24		
				10.17.22	EER; BOOKS, FLATWARE, FABRIC
				01 E 865 298 000 401 000	
9000082921	10/20/2022	Guzman, Lidia Minerva	87.31		
				09.25.22	EER; UNIFORM - SHOES
				01 E 083 810 000 415 000	
9000082922	10/20/2022	Hartmann, Margie A	28.98		
				09.27.22	EER; WORK SHIRTS
				02 E 005 770 701 415 000	
9000082923	10/20/2022	Hasch, Tayla	40.50		
				10.10.22	EER; MILEAGE - SEPTEMBER
				01 E 200 720 000 366 000	
9000082924	10/20/2022	Haugen, Tammy M	35.00		
				09.27.22	EER; LUNCH SQUAD SHIRT
				02 E 005 770 701 415 000	
9000082925	10/20/2022	Heyda, Virgil	200.00		
				10.11.22	EER; UNIFORM - WORK BOOTS
				01 E 860 810 000 415 000	
9000082926	10/20/2022	Heyer, Rachel M	151.72		
				09.22.22	EER; WALMART, AMAZON, TARGET
				01 E 864 298 000 401 000	
9000082927	10/20/2022	Hussong, Jill Sp	14.98		
				10.17.22	EER; READ ALOUD KINDLE VERSIONS
				01 E 005 211 160 401 000	
9000082928	10/20/2022	Ingvanson, Stacy	49.07		
				10.12.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082929	10/20/2022	Jansen, Aaron J	108.75		
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
9000082930	10/20/2022	Johnson, Cheryl M	93.75		
				09.19.22	EER; REWARDS
				01 E 865 298 000 401 000	
9000082931	10/20/2022	Jordan, Sarah M	17.97		
				10.18.22	EER; APPLE CIDER, S&T FALL FEST
				01 E 083 211 000 430 000	
9000082932	10/20/2022	Kaste, Stephanie	20.81		
				10.05.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082933	10/20/2022	Kelly, Peggy A	12.00		
				10.06.22	EER; CERTIFICATE RENEWAL
				02 E 005 770 701 415 000	

9000082934	10/20/2022	Klick, Rachel A	22.87	10.04.22	EER; SUPPLIES FOR PBS AUTOPSY/DEGISTEIVE SYSTEM LABS
				01 E 083 260 000 430 000	
9000082935	10/20/2022	Knick, Marta	40.88	10.04.22	EER; NETHERLAND BULB CO
				01 E 861 203 000 430 204	
9000082936	10/20/2022	Lahl, Lisa M	85.96	10.12.22	EER; LANYARDS FOR STUDENTS - STAPLES
				01 E 861 203 000 430 200	
9000082937	10/20/2022	Larson, Jason P	68.08	09.22.22	EER; SUPPLIES
				01 E 084 260 000 430 000	
9000082938	10/20/2022	Lechleitner, Katherine R	210.03	10.18.22	EER; LAB/CLASSROOM SUPPLIES
				01 E 083 331 000 490 000	
9000082939	10/20/2022	Lechner, Jennifer	102.31	10.05.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082940	10/20/2022	Leonard, Patrick J	27.00	10.06.22	EER; FRAMING - MICHAELS
				01 E 861 050 000 401 000	
9000082941	10/20/2022	Link, Lori	118.86	09.21.22	EER; FAMILY ENGAGEMENT NIGHT SUPPLIES
				01 E 005 211 160 401 000	
9000082942	10/20/2022	Lokshin, Brandon	101.13	09.30.22	EER; MILEAGE
				01 E 200 610 307 365 000	
9000082943	10/20/2022	McCloskey, Danielle M	57.00	08.31.22	EER; BOOM LEARNING SUBSCRIPTION
				01 E 005 211 160 555 000	
				09.05.22	EER; TEACHERS PAY TEACHERS
				01 E 005 211 160 401 000	
9000082944	10/20/2022	Meredith, Luke Hs	42.50	10.04.22	EER; MILEAGE
				01 E 200 680 000 365 000	
9000082945	10/20/2022	Mohamud, Ahmed	12.00	10.04.22	EER; MILEAGE
				01 E 200 680 000 365 000	
9000082946	10/20/2022	Murray, Piper S	75.94	10.05.22	EER; MILEAGE
				01 E 200 412 740 366 000	
9000082947	10/20/2022	Olson, Daniel B	97.81	10.11.22	EER; MARKERS, SIT SPOTS
				01 E 866 212 000 430 000	
9000082948	10/20/2022	O'Neill, Suzanne	109.08		

				09.19.22	EER; AMAZON - SUPPLIES
9000082949	10/20/2022	Orstad, Tara R	9.46	01 E 085 211 000 430 000	
				10.18.22	EER; CONSUMABLE LAB SUPPLIES - HYVEE
9000082950	10/20/2022	Paulson, Rachel A	34.81	01 E 084 260 000 430 000	
				10.11.22	EER; MILEAGE
9000082951	10/20/2022	Phillips, Julie M	80.00	01 E 200 610 308 365 120	
				10.05.22	EER; MILEAGE
				01 E 200 420 419 366 000	
				10.05.22.2	EER; MILEAGE
9000082952	10/20/2022	Redmond, Michael T	717.16	01 E 200 420 419 366 000	
				09.06.22	EER; MASA CONFERENCE
9000082953	10/20/2022	Rice, Jennifer	52.77	01 E 005 020 000 366 000	
				10.05.22	EER; MILEAGE + ADJUSTMENT FOR AUGUST AND SEPTEMBER
9000082954	10/20/2022	Rieder, Jennifer G	25.81	01 E 200 420 419 366 000	
				10.06.22	EER; MILEAGE
9000082955	10/20/2022	Rutter, Amy	156.92	01 E 200 407 419 366 000	
				08.23.22	EER; TARGET
9000082956	10/20/2022	Sandstede, Angela M	89.95	01 E 866 298 000 401 000	
				09.23.22	EER; UNIFORM - SHOES
9000082957	10/20/2022	Scheu, Nicole	34.53	02 E 005 770 701 415 000	
				10.03.22	EER; JOANN FABRICS
9000082958	10/20/2022	Schmitz, Emily Ann	63.19	01 E 865 298 000 401 000	
				10.04.22	EER; MILEAGE
9000082959	10/20/2022	Scully, Susan	14.56	01 E 200 680 000 365 000	
				09.23.22	EER; MILEAGE
9000082960	10/20/2022	Smith, Dionne M	24.01	01 E 200 420 419 366 000	
				10.11.22	EER; UNIFORM - PANTS
9000082961	10/20/2022	Snell, Brian D	41.88	02 E 005 770 701 415 000	
				10.10.22	EER; FOAM FOR HELMETS
9000082962	10/20/2022	Sovine, Robin	60.99	01 E 084 240 000 430 000	
				10.07.22	EER; CLASSROOM SUPPLIES
9000082963	10/20/2022	Stier, Terry	104.99	01 E 084 220 000 430 000	
				10.11.22	EER; MILEAGE

9000082964	10/20/2022	Svac, Joann M	57.00	01 E 083 810 000 366 000 09.23.22 02 E 005 770 701 820 000	EER; SNA MEMBERSHIP
9000082965	10/20/2022	Tschaekofske, Carol M	10.94	10.03.22 02 E 005 770 701 366 000	EER; MILEAGE
9000082966	10/20/2022	Velde, Jane	66.04	10.03.22 01 E 865 298 000 401 000	EER; CALENDAR, CARDSTOCK, TIE BLANKET MATERIAL
9000082967	10/20/2022	Wilson, Shawna	59.06	10.18.22 01 E 083 331 000 430 000 05 E 083 331 302 530 000	EER; SPPONS, PLAY DOUGH, SURGE PROTECTOR, RULERS
9000082968	10/20/2022	Wimberger, Jill M	32.13	10.04.22 01 E 200 680 000 365 000	EER; MILEAGE
9000082969	10/20/2022	Wittkop, Wade C	20.94	10.05.22 01 E 200 420 419 366 000	EER; MILEAGE
758599	10/26/2022	Aflac	207.92	AFLA.10212022.D 01 L 215 65 02 L 215 65 AFLC.10212022.D	AFLA - Aflac After-tax for 10.21.22 Bi- Weekly PR AFLC - Aflac Pre-tax for 10.21.22 Bi- Weekly PR
758600	10/26/2022	Ds Erickson & Associates Pllc	217.49	01 L 215 65 02 L 215 65 GARN4.10212022.D	GARN4 - Garnishment4 for 10.21.22 Bi- Weekly PR
758601	10/26/2022	Gurstel Law Firm P.C	440.82	01 L 215 87 GARN8.10212022.D	GARN8 - Garnishment8 for 10.21.22 Bi- Weekly PR
758602	10/26/2022	Maryland Child Support Account	100.96	01 L 215 87 GARN13.10212022.D	GARN13 - Garnishment13 for 10.21.22 Bi- Weekly PR
758603	10/26/2022	Messerli & Kramer	354.60	01 L 215 87 GARN10.10212022.D	GARN10 - Garnishment10 for 10.21.22 Bi- Weekly PR
758604	10/26/2022	Mn Dept Of Child Support Div	649.64	01 L 215 87 GARN1.10212022.D	GARN1 - Garnishment1 for 10.21.22 Bi- Weekly PR

758605	10/26/2022	Msea Union	1,737.76	01 L 215 87 UPSA-%.10212022.D	UPSA-% - Para Union Dues % for 10.21.22 Bi-Weekly PR
				01 L 215 60 UPSA.10212022.D	UPSA - Para Union Dues for 10.21.22 Bi- Weekly PR
				01 L 215 60 04 L 215 60 05 L 215 60	
758606	10/26/2022	NCPERS Group Life Ins.	24.00	PLFE.10212022.D	PLFE - Pera Life for 10.21.22 Bi-Weekly PR
				01 L 215 14 02 L 215 14	
758607	10/26/2022	School Services Employees	1,520.11	UCUS.10212022.D	UCUS - Custodian Union Dues for 10.21.22 Bi-Weekly PR
				01 L 215 60 02 L 215 60 UFSD%.10212022.D	UFSD% - Food Service Union Dues % for 10.21.22 Bi-Weekly PR
				02 L 215 60 UFSD.10212022.D	UFSD - Food Svc Amt Union Dues for 10.21.22 Bi-Weekly PR
				02 L 215 60	
758608	10/27/2022	Academy Of Holy Angeles	2,897.02	FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758609	10/27/2022	AGiRepair, Inc.	7,934.00	036711	IPAD 7 ; REPAIR
				01 E 200 680 000 350 016 036717	IPAD 7; BROKEN GLASS
				01 E 200 680 000 350 016 036990	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 036991	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 000 036992	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 036993	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037076	MACBOOK AIR; DAMAGED SCREEN

				01 E 200 680 000 350 016 037077	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037078	FULL UNIT REPAIR
				01 E 200 680 000 350 016 037081	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037233	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037234	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 000 037235	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037284	MACBOOK AIR; LIQUID DAMAGE
				01 E 200 680 000 350 016 037287	FULL UNIT REPAIR
				01 E 200 680 000 350 016 037340	MACBOOK AIR; LCD REPAIR
				01 E 200 680 000 350 016 037341	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 000 037342	MACBOOK AIR; DAMAGED SCREEN
				01 E 200 680 000 350 016 037390	MACBOOK AIR; DAMAGED SCREEN
758610	10/27/2022	Airgas National Carbonation	241.43	01 E 200 680 000 350 000	
				9130880474	WMS; CARBON DIOXIDE
758611	10/27/2022	Airtech Thermex Llc	1,391.00	01 E 084 810 000 401 000	
				220376	QUARTERLY HVAC PREVENTIVE MAINTENANCE PROGRAM
758612	10/27/2022	Am Pest Control Llc	916.00	01 E 005 810 000 305 000	
				10.20.22	DO; INTERIOR ANTS/SPIDERS TREATMENT
				01 E 005 810 000 305 000 338065	QUARTERLY PEST CONTROL; MULTIPLE LOCATIONS
				01 E 005 810 000 305 000	
				01 E 083 810 000 305 000	
				01 E 085 810 000 305 000	
				01 E 086 810 303 305 000	

				01 E 860 810 000 305 000	
				01 E 861 810 000 305 000	
				01 E 863 810 000 305 000	
				01 E 864 810 000 305 000	
				01 E 865 810 000 305 000	
758613	10/27/2022	Anchor Paper	2,075.40		
				10697969-05	CENTRAL DUP; ORCHID PAPER
				01 E 005 170 000 401 000	
				10699220-03	CENTRAL DUP; ORCHID PAPER
				01 E 005 170 000 401 000	
				10700563-02	CENTRAL DUP; ASST PAPER
				01 E 005 170 000 401 000	
				10702050-01	CENTRAL DUP; ASST PAPER
				01 E 005 170 000 401 000	
758614	10/27/2022	Anderson, Christopher	75.00		
				10.24.22	EVENT STAFF; FOOTBALL 10.20.22
				01 E 083 294 000 305 303	
758615	10/27/2022	Anytime Fitness	4,450.00		
				10.25.22	TOKATA ANYTIME FITNESS AGREEMENT THROUGH JUNE 23
				01 E 086 240 303 305 000	
758616	10/27/2022	Benilde St Margarets School	827.72		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758617	10/27/2022	Bernard Food Industries, Inc	13,370.67		
				00904813	KOOSKOOS, TACO SEASONING, BUFFALO WING SAUCE, BROWNIE MIX
				02 E 005 770 701 490 000	
758618	10/27/2022	Berndt, Nancy	32.00		
				10.24.22	EVENT STAFF; VBALL LIBERO 10.19.22
				01 E 083 296 000 305 342	
758619	10/27/2022	Bix Produce Company	2,443.60		
				00372338	HS; CUCUMBERS - CREDIT
				02 E 005 770 701 490 000	
				05546654	SP; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05546683	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05555179	EC; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	
				05555217	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000	

				05555240	PEARSON; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05555918	EMS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05562600	HS; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05562632	SWEENEY; ASSORTED FRUITS AND VEGGIES
				02 E 005 770 701 490 000 05562640	JACKSON; ASSORTED FRUITS AND VEGGIES
758620	10/27/2022	BL Dalsin Roofing	704.00	02 E 005 770 701 490 000	385.10
				6723	EMS; ROOF LEAK
758621	10/27/2022	Breck School	206.93	01 E 085 810 000 305 000 01 E 085 810 000 401 000	
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758622	10/27/2022	Bsn Sports	1,822.95	03 E 005 760 721 361 000	
				918767918	FOOTBALL JERSEYS; RED AND WHITE
758623	10/27/2022	Canon Financial Services	2,563.44	01 E 083 294 000 410 303	
				29351139	RENTAL AGREEMENT
758624	10/27/2022	Cdw Government	36,320.00	05 E 200 630 795 555 000	
				DK68461	Chromebooks 2022 Quote # MZRW497
				05 E 200 680 302 466 000 DK74560	Chromebooks 2022 Quote # MZRW497
758625	10/27/2022	Centerpoint Energy Minnegasco	9,569.12	05 E 200 680 302 466 000	
				10215706-2 10.11.22	TO; MONTHLY GAS CHARGES
				01 E 086 810 303 333 000 11236177-9 10.11.22	SWEENEY; MONTHLY GAS CHARGES
				01 E 860 810 000 333 000 11535041-5 09.15.22	PEARSON; MONTHLY GAS CHARGES
				01 E 863 810 000 333 000 11535041-5 10.11.22	MONTHLY GAS CHARGES; PEARSON
				01 E 863 810 000 333 000	

				5177054-3 10.11.22	WMS; MONTHLY GAS CHARGES
				01 E 084 810 000 333 000	
				5223609-8 10.10.22	RO; MONTHLY GAS CHARGES
				01 E 864 810 000 333 000	
				5242718-4 10.11.22	EMS; MONTHLY GAS CHARGES
				01 E 085 810 000 333 000	
				5257585-9 10.11.22	CFC; MONTHLY GAS CHARGES
				01 E 863 810 000 333 000	
				5257970-3 10.10.22	SP; MONTHLY GAS CHARGES
				01 E 861 810 000 333 000	
				6400100009-6 10.11.22	DO; MONTHLY GAS CHARGES
				01 E 005 810 000 333 000	
				6400979519-8 10.10.22	GROUNDS SHOP; MONTHLY GAS CHARGES
				01 E 005 810 000 333 000	
				6908955-5 10.10.22	HS; MONTHLY GAS CHARGES
				01 E 083 810 000 333 000	
				7099278-9 10.10.22	EC; MONTHLY GAS CHARGES
				01 E 865 810 000 333 000	
				9083520-8 10.10.22	JACKSON; MONTHLY GAS CHARGES
				01 E 866 810 000 333 000	
758626	10/27/2022	Centurylink	173.80		
				9524020672 10.13.22	MONTHLY CHARGES
				01 E 200 680 000 320 000	
758627	10/27/2022	Challgren, Mark A	77.00		
				10.24.22	OFFICIAL; SWIMMING/DIVING 10.18.22
				01 E 083 296 000 312 340	
758628	10/27/2022	Chapel Hill Academy	1,655.44		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758629	10/27/2022	Chesterton Academy	620.79		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758630	10/27/2022	Choice Electric, Inc	323.47		
				22280	EMS; CONENCT RELOCATED RANGE AND OVEN IN FACS ROOM
				05 E 005 850 302 522 000	
758631	10/27/2022	City Of Shakopee	4,203.75		
				10527	LAW ENFORCEMENT SERVICES; SEPTEMBER
				01 E 005 790 342 305 000	
758632	10/27/2022	ClassLink Inc	30,250.00		
				E-112802	ClassLink renewal 22-23 Start 1/1/2023 - End 12/31/2023

758633	10/27/2022	Coffee Mill Inc	143.00	05 E 200 680 302 563 000 0212286-IN 01 E 005 110 000 490 000	18; 2.5 OZ STARBUCKS COFFEE
758634	10/27/2022	Collaborative Student Transportation of Minnesota	31,289.50	4216	COLLABORATIVE TRANSPORTATION SERVICES 9/16-9/30
758635	10/27/2022	Cool Air Mechanical, Inc	238,904.80	03 E 005 760 723 361 000 03 E 005 760 728 361 000 RETENTION	PEARSON PROJECT RETENTION PAYMENT
758636	10/27/2022	Crystal Gold Eagle Inc	4,989.60	06 E 862 867 366 522 000 RETENTION.2 06 E 084 867 366 522 000	WMS VENTILATION PROJECT RETENTION PAYMENT
758637	10/27/2022	Cub Foods	190.79	34594 01 E 083 277 317 430 000	SPECIALTY CLEANING
758638	10/27/2022	Culligan Bottled Water	10.25	10.14.22 01 E 085 298 000 490 000 10.17.22 02 E 005 770 705 490 000 10.24.22 01 E 085 403 740 433 000	EMS; NATIONAL HISPANIC HERITAGE MONTH PRIZE FS; CARIBOU COFFEE EMS; GROCERY, PRODUCE, DAIRY
758639	10/27/2022	Dawson, Guy	92.00	114X88292806 01 E 086 050 303 490 000	BOTTLED WATER EQUIPMENT RENTAL SERVICE
758640	10/27/2022	Dell Marketing Lp	123,589.72	10.24.22 01 E 083 294 000 312 303 10619693697	OFFICIAL; FOOTBALL 10.08.22 PLTW Lab (Precision 3460 Small Form Factor) Quote # 3000131537513.1
758641	10/27/2022	Dock & Door Tec, Inc	2,922.00	05 E 200 630 795 530 000 10619934065 05 E 200 630 795 530 000	PLTW Teacher Laptops (Mobile Precision 5570) Quote # 3000131539728.1
758642	10/27/2022	Ellingson, James B	77.00	015759 01 E 083 810 000 305 000 01 E 083 810 000 401 000	FIRE DOOR FROP TEST AND REPAIR

				10.24.22	OFFICIAL; SWIMMING/DIVING 10.18.22
				01 E 083 296 000 312 340	
758643	10/27/2022	Fulton, Lisa	400.00		
				10.25.22	NATIVE GROUP; ALL SECONDARY SCHOOLS 10.13.22
				01 E 200 605 320 305 000	
758644	10/27/2022	General Parts , Inc	1,007.62		
				6378558	JACKSON; MEIKO USA DISHWASHER - REPAIR
				02 E 005 770 701 352 000	
758645	10/27/2022	Hammer Sports	232.00		
				2769	VOLLEYBALL 9A AND 9B 10.11.22
				01 E 083 296 000 312 342	
				2814	VOLLEYBALL 9A AND 9B
				01 E 083 296 000 312 342	
758646	10/27/2022	Hildi Inc	1,000.00		
				14493	ACTUARIAL DISCLOSURES UNDER GASB 75
				01 E 005 110 000 305 000	
758647	10/27/2022	Hinrichs, Keith	80.00		
				10.24.22	OFFICIAL; FOOTBALL 10.14.22
				01 E 083 294 000 312 303	
758648	10/27/2022	Hokanson, Steven	180.00		
				10.25.22	SP RUN N READ
				04 E 500 585 332 305 000	
758649	10/27/2022	Hokanson, Tonsha K	180.00		
				10.25.22	SP RUN N READ
				04 E 500 585 332 305 000	
758650	10/27/2022	Holy Family Academy	206.93		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758651	10/27/2022	Holy Family Catholic High School	3,931.67		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758652	10/27/2022	Horizon Commercial Pool Supply	300.00		
				INV26444	WMSSERVICE LABOR TROUBLESHOOT LEAKING BACKWASH VALVE; MAIN INDOOR POOL
				01 E 084 810 000 305 000	
758653	10/27/2022	Hyvee Inc	112.32		
				10.10.22	SEPTEMBER CHARGES
				01 E 084 250 000 490 000	
758654	10/27/2022	Innovative Graphics	824.00		

			52358	SHAKO COMMUNITY ED RUN N READ TEES
			04 E 500 585 332 430 000	
758655	10/27/2022	Innovative Office Solutions	1,961.35	
			IN3972779	JACKSON; TOWELS, HAND SANITIZER, POLISHING PAD, DEODORANT
			01 E 866 810 000 401 000	
			IN3980266	WMS; BATTERIES
			01 E 084 050 000 401 000	
			IN3980718	WMS; TAPE
			01 E 084 050 000 401 000	
			RMA-125810	RO; MESH CHAIR - CREDIT
			01 E 864 203 000 430 000	
758656	10/27/2022	Institute For Environ Assess	3,971.57	
			00045629	SERVICES FOR SEPTEMBER
			05 E 005 865 352 401 000	
			00045718	ROUND 5 PERIODIC INSPECTION
			05 E 005 865 358 305 000	
758657	10/27/2022	Intersource	12,797.80	
			22-15941	HS; WINDOW TREATMENTS AND INSTALLATION
			05 E 083 050 302 530 000	
758658	10/27/2022	Ixl Learning	413.00	
			S452603	WMS; UPGRADE IXL SITE LICENSE
			01 E 084 211 000 430 000	
758659	10/27/2022	Kemps LLC	7,316.70	
			102596342	EC; CHOC
			02 E 005 770 701 495 000	
			102596571	SP; 1%, CHOC
			02 E 005 770 701 495 000	
			102596572	EMS; 1%, CHOC
			02 E 005 770 701 495 000	
			102596577	SWEENEY; 1%, CHOC
			02 E 005 770 701 495 000	
			102596578	EC; 1%, CHOC
			02 E 005 770 701 495 000	
			102596585	JACKSON; 1%, CHOC
			02 E 005 770 701 495 000	
			102596590	HS; 1%, CHOC
			02 E 005 770 701 495 000	
			102596593	RO; 1%, CHOC
			02 E 005 770 701 495 000	
			102601505	EC; 1%, CHOC, SR CR
			02 E 005 770 701 495 000	
			102601506	JACKSON; 1%, CHOC
			02 E 005 770 701 495 000	
			102601507	RO; 1%, CHOC
			02 E 005 770 701 495 000	
			102601508	EMS; 1%, CHOC

				02 E 005 770 701 495 000	
				102601509	HS; 1%, CHOC
				02 E 005 770 701 495 000	
				102601510	WMS; 1%, CHOC
				02 E 005 770 701 495 000	
				102601511	SP; 1%, CHOC
				02 E 005 770 701 495 000	
				102601512	SWEENEY; 1%, CHOC, SR CR
				02 E 005 770 701 495 000	
				102601513	PEARSON; 1 %
				02 E 005 770 701 495 000	
				102601514	PEARSON; 1%, CHOC
				02 E 005 770 701 495 000	
758660	10/27/2022	Lach, Theavy	100.00		
				10.12.22.2	INTERPRETER; SPED MEETING - EC
				01 E 200 410 419 358 000	
				10.25.22	INTERPRETER; INITIAL PLACEMENT - JACKSON
				01 E 200 420 740 394 000	
758661	10/27/2022	Learning Resources Network Inc	247.50		
				21034	DIGITAL MARKETING CERTIFICATE
				04 E 500 599 321 305 000	
758662	10/27/2022	Lozano Espinoza, Giuliana M	175.00		
				10.06.22	INTERPRETER; PARENT/TEACHER CONFERENCE - HS
				01 E 200 219 317 358 000	
				10.13.22.2	INTERPRETER; PARENT/TEACHER CONFERENCE - EMS
				01 E 200 219 317 358 000	
758663	10/27/2022	Mei Total Elevator Solutions	343.50		
				987505	HS; LABOR
				01 E 083 810 000 305 000	
758664	10/27/2022	Metronet Holdings LLC	4,340.00		
				10.16.22	FIBER SPEED INTERNET
				01 E 200 680 000 305 000	
758665	10/27/2022	Meuwissen, Joe	75.00		
				10.24.22	EVENT STAFF; FOOTBALL 10.20.22
				01 E 083 294 000 305 303	
758666	10/27/2022	MIDWEST FENCE & MFG COMPANY	16,655.00		
				189102	CHAIN LINK FENCE; LABOR AND MATERIALS
				05 E 865 850 302 522 000	
758667	10/27/2022	Minneapolis Public Schools	132.00		
				1823000037	PEARSON; FORMS
				04 E 500 583 354 401 000	
758668	10/27/2022	Minnesota School Of Business	29,591.53		
				219	DO RENT
				05 E 005 130 302 570 000	
				220	TOKATA RENT

758669	10/27/2022	Mn Hosa	1,150.00	05 E 086 211 302 570 000 11138 01 E 083 291 000 369 396	APPLICATION #47206
758670	10/27/2022	MN HOSA	2,640.00	995531214 01 E 083 291 000 369 396	MULTIPLE; SECONDARY, ADVISOR, SWEATSHIRTS
758671	10/27/2022	Molden, Patricia	170.00	10.18.22 01 E 083 710 000 450 083	PSAT PROCTOR; 10.12.22
758672	10/27/2022	Munger, Michael	184.00	10.24.22 01 E 083 294 000 312 303 10.24.22.2 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 10.20.22 OFFICIAL; FOOTBALL 10.08.22
758673	10/27/2022	Music Theatre International	75.00	798189 01 E 084 291 000 410 370	36 FIDDLER ON THE ROOF
758674	10/27/2022	Novak, Heather	210.00	10.10.22 04 E 500 599 321 305 000	CE CLASS PAY; EGGROLLS, WRAP & ROLL
758675	10/27/2022	Novak, Heather Supplies	182.26	10.13.22 04 E 500 599 321 430 000	CE EGG ROLLS. SPRING ROLLS AND WONTONS CLASS SUPPLIES
758676	10/27/2022	NSAV Inc	233.98	INV/2022/00462 05 E 200 680 302 466 000	HITACHI PROJECTOR LAMP
758677	10/27/2022	Palmer Bus Services	30,185.20	P2563 03 E 005 760 737 361 000 P2577 03 E 005 760 737 361 000 P2578 01 E 083 294 733 361 303 P2579 01 E 083 296 733 361 342 P2580 01 E 083 294 733 361 335 01 E 083 296 733 361 335 P2581 01 E 083 294 733 361 325 01 E 083 296 733 361 325 P2582 01 E 083 296 733 361 334	HS; CO-OP TO CHASKA AND DEAN LAKES HS COOP TO CHASKA, DEAN LAKES FOOTBALL; SEPTEMBER VOLLEYBALL; SEPTEMBER SOCCER BUSES; SEPTEMBER B/G CROSS COUNTRY TRIPS; SEPTEMBER TENNIS; SEPTEMBER TRIPS

				P2583	SWIM/DIVE TO BURNSVILLE, PL, APPLE VALLEY
				01 E 083 296 733 361 340 P2584	CHEERLEADERS TO ANOKA, PL. AND LAKEVILLE
				01 E 083 296 733 361 337 P2592	SHS LEADERSHIP CONFERENCE - ST LOUIS PARK
				01 E 083 292 733 361 300	
758678	10/27/2022	Pan O Gold Baking	712.05		
				10000522280005	PEARSON; HOAGIE AND HOT DOG BUNS
				02 E 005 770 701 490 000 10000522283004	SWEENEY; WHOLE GRAIN DOUBLE, SLENDER ROUND CLASSIC, HOT DOG BUNS
				02 E 005 770 701 490 000 10000522294002	JACKSON; WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000 10000522294003	SWEENEY; CINN BURST, WG WHITE, WHOLE GRAIN DOUBLE
				02 E 005 770 701 490 000 10000522294005	PEARSON; WG WHITE DOUBLE
				02 E 005 770 701 490 000 10000522294011	HS; WHOLE GRAIN DOUBLE, ROLLS
				02 E 005 770 701 490 000	
758679	10/27/2022	Performance Food Group	12,883.60		
				66060875	SWEENEY; MISC, DRY, FROZEN, REFRIGERATED
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66060877	JACKSON, DRY, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66060880	WMS; FROZEN
				02 E 005 770 701 490 000 66060883	SP; DRY, FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66060884	RO; FROZEN
				02 E 005 770 701 490 000 02 E 005 770 705 490 000 66136627	HS; DRY, FROZEN, REFRIGERATED
				02 E 005 770 701 490 000	
758680	10/27/2022	Providence Academy	206.93		
				FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
				03 E 005 760 721 361 000	
758681	10/27/2022	Provision Media Inc	20,821.94		

				2352	Security Camera - Wave 1 (EC\DO\TLC) network drops Quote #Q220293
				05 E 200 630 795 530 000 2353	HS Network run in the A la Carte area Quote Q220312
				02 E 005 770 701 401 000 2354	FIELD HOUSE / POS & COMPETITION GYM Quote Q220238
758682	10/27/2022	Quaal, Regan	543.96	01 E 200 680 000 305 000 10.13.22	REIMBURSEMENT FOR WEIGHTROOM SUPPLIES
758683	10/27/2022	Riddell	1,620.10	01 E 083 291 000 410 374 951648851	HELMET DECALS
758684	10/27/2022	Ruach LLC	2,052.30	01 E 083 294 000 410 303 1004	PIZZA LUNCH
758685	10/27/2022	Sadlier, William H	986.72	02 E 005 770 701 490 000 INV145913	MATH GRADE K-2
758686	10/27/2022	Sjoberg, Susan	100.00	04 E 701 590 351 460 000 10.13.22	INTERPRETER; PARENT/TEACHER CONFERENCE - EMS
758687	10/27/2022	Spangberg, Scott	160.00	01 E 200 219 317 358 000 10.25.22	SAFE AT HOME; 10.20.22
758688	10/27/2022	St John The Baptist Catholic Church and School	4,552.46	04 E 500 585 332 305 000 FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758689	10/27/2022	St. Croix Lutheran Academy	1,448.51	03 E 005 760 721 361 000 FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758690	10/27/2022	Taho Sportswear, Inc	1,003.35	03 E 005 760 721 361 000 22TS2860	HS; TSHIRTS
758691	10/27/2022	The Blake School	1,241.58	01 E 083 291 000 410 943 FY21/22	FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758692	10/27/2022	Tischendorf, Michael	210.00	03 E 005 760 721 361 000	

758693	10/27/2022	Totino-Grace High School	206.93	018 04 E 500 599 321 305 000 FY21/22	CE; BOB ROSS PAINTING CLASS FY 21/22 NON PUBLIC TRANSPORTATION REIMBURSEMENT
758694	10/27/2022	Trio Supply Company	1,587.60	03 E 005 760 721 361 000 795427 02 E 005 770 701 401 000 795466	SP; GLOVES, TRAYS, PAPER CONT, SPORKS, FORKS, TEASPN SWEENEY; NAPKINS, TRAYS, SCOURING PADS, SCRUBBERS
758695	10/27/2022	Upper Lakes Foods	20,239.43	02 E 005 770 701 401 000 178980-00 02 E 005 770 701 490 000 02 E 005 770 701 495 000 02 E 005 770 705 490 000 179188-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000 179222-00 02 E 005 770 701 490 000 179222-0A 02 E 005 770 705 490 000 179299-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000 179303-00 02 E 005 770 701 490 000 02 E 005 770 705 490 000 179304-00	JACKSON; DRY, COOLER, FROZEN, MISC PEARSON; DRY, COOLER, FROZEN, MISC SP; DRY, COOLER, FROZEN, MISC SP; DRY - CREDIT RO; DRY, COOLER, FROZEN, MISC SWEENEY; DRY, COOLER, FROZEN, MISC WMS; DRY, COOLER, FROZEN, MISC
758696	10/27/2022	Webster, Kylene	65.00	02 E 005 770 701 490 000 02 E 005 770 705 490 000 10.24.22	EVENT STAFF; VBALL BOOK AND CLOCK 10.19.22
758697	10/27/2022	Wehr, Timothy	160.00	01 E 083 296 000 305 342 10.24.22	OFFICIAL; FOOTBALL 10.12.22
758698	10/27/2022	Worm, Philip	92.00	01 E 083 294 000 312 303 10.24.22 01 E 083 294 000 312 303	OFFICIAL; FOOTBALL 10.20.22

Check Number	Check Date	Employee	Net Check Amount	Payroll Run Description
758359	10/7/2022	Abdo, Houda K	725.40	10.7.22 BW PR
758360	10/7/2022	Bensen, Andrew T	1,170.74	10.7.22 BW PR
758361	10/7/2022	Casas, Manuel A	59.62	10.7.22 BW PR
758362	10/7/2022	Davis, Lillian M	343.28	10.7.22 BW PR
758363	10/7/2022	Hassen, Fadumo M	56.45	10.7.22 BW PR
758364	10/7/2022	Hernandez, Kerry B	95.40	10.7.22 BW PR
758365	10/7/2022	Johnson, David J	728.97	10.7.22 BW PR
758366	10/7/2022	Kelly, Mitchell L	733.75	10.7.22 BW PR
758367	10/7/2022	Lavrenz, Katelyn G	1,368.14	10.7.22 BW PR
758368	10/7/2022	Norris, Carter D	143.09	10.7.22 BW PR
758369	10/7/2022	Schneider, Brooke E	75.86	10.7.22 BW PR
758370	10/7/2022	Seitz, Jason D	143.09	10.7.22 BW PR
758371	10/7/2022	Singer, Jason	907.00	10.7.22 BW PR
758372	10/7/2022	Sullivan, Elizabeth A	1,938.54	10.7.22 BW PR
758373	10/7/2022	Theis, Connor W	143.09	10.7.22 BW PR
758374	10/7/2022	Van Cleve, Mercedes W	267.06	10.7.22 BW PR
758375	10/7/2022	Muenchow, Kurt A	993.31	10.7.22 BW PR
758376	10/7/2022	Dussik, Christian Robert Grey	369.39	10.7.22 BW PR
758377	10/7/2022	King, Rex	676.35	10.7.22 BW PR
758378	10/7/2022	Olson, Neal	1,290.10	10.7.22 BW PR
758379	10/7/2022	Wilkie, Michael A	428.75	10.7.22 BW PR
758380	10/7/2022	Allen, Susan A	577.19	10.7.22 BW PR
758381	10/7/2022	Busch, Matthew M	1,494.65	10.7.22 BW PR
758382	10/7/2022	Chahani, Kristi A	95.77	10.7.22 BW PR
758383	10/7/2022	Fritze, Ryan E	1,467.11	10.7.22 BW PR
758384	10/7/2022	Gregor, Dena Catherine	932.80	10.7.22 BW PR
758385	10/7/2022	Nielsen, Charleen	145.94	10.7.22 BW PR
758386	10/7/2022	Pandiyan, Sara E	269.20	10.7.22 BW PR
758387	10/7/2022	Peterson, Lauren J	1,667.97	10.7.22 BW PR
758388	10/7/2022	Simmons, Roy D	111.77	10.7.22 BW PR
758389	10/7/2022	Slaughter, Duane L	603.74	10.7.22 BW PR
758390	10/7/2022	Weierke, Damon T	499.32	10.7.22 BW PR
758574	10/21/2022	Abdo, Houda K	330.40	10.21.22 Bi-Weekly PR
758575	10/21/2022	Bensen, Andrew T	1,076.15	10.21.22 Bi-Weekly PR
758576	10/21/2022	Casas, Manuel A	107.31	10.21.22 Bi-Weekly PR
758577	10/21/2022	Davis, Lillian M	373.41	10.21.22 Bi-Weekly PR
758578	10/21/2022	Hernandez, Kerry B	107.31	10.21.22 Bi-Weekly PR
758579	10/21/2022	Johnson, David J	732.58	10.21.22 Bi-Weekly PR
758580	10/21/2022	Kelly, Mitchell L	796.33	10.21.22 Bi-Weekly PR
758581	10/21/2022	Kohlmann, Gail A	1,238.67	10.21.22 Bi-Weekly PR
758582	10/21/2022	Lavrenz, Katelyn G	1,318.53	10.21.22 Bi-Weekly PR
758583	10/21/2022	Norris, Carter D	128.79	10.21.22 Bi-Weekly PR
758584	10/21/2022	Schneider, Brooke E	90.17	10.21.22 Bi-Weekly PR
758585	10/21/2022	Seitz, Jason D	114.47	10.21.22 Bi-Weekly PR
758586	10/21/2022	Sullivan, Elizabeth A	1,888.93	10.21.22 Bi-Weekly PR
758587	10/21/2022	Theis, Connor W	143.09	10.21.22 Bi-Weekly PR
758588	10/21/2022	Van Cleve, Mercedes W	46.17	10.21.22 Bi-Weekly PR
758589	10/21/2022	Muenchow, Kurt A	991.52	10.21.22 Bi-Weekly PR
758590	10/21/2022	Dussik, Christian Robert Grey	369.39	10.21.22 Bi-Weekly PR
758591	10/21/2022	Wiest, Vicky L	131.50	10.21.22 Bi-Weekly PR
758592	10/21/2022	Wilkie, Michael A	156.99	10.21.22 Bi-Weekly PR
758593	10/21/2022	Allen, Susan A	1,226.40	10.21.22 Bi-Weekly PR
758594	10/21/2022	Fritze, Ryan E	1,451.82	10.21.22 Bi-Weekly PR
758595	10/21/2022	Gregor, Dena Catherine	1,192.80	10.21.22 Bi-Weekly PR
758596	10/21/2022	Nielsen, Charleen	43.78	10.21.22 Bi-Weekly PR
758597	10/21/2022	Pandiyan, Sara E	426.73	10.21.22 Bi-Weekly PR
758598	10/21/2022	Simmons, Roy D	55.72	10.21.22 Bi-Weekly PR

Bank Account - Wires Out

Date	Description	Amount
10/3/2022	Flex plan contributions	2,000.00
10/3/2022	HealthPartners premium	3,814.56
10/4/2022	Flex plan contributions	7,148.52
10/5/2022	Community Ed credit card processing fee	3,219.38
10/5/2022	Flex plan contributions	278.33
10/6/2022	403(b) contributions	151,518.17
10/6/2022	Flex plan contributions	2,238.00
10/6/2022	Flex plan contributions	30,496.05
10/6/2022	Payroll direct deposit	1,733,403.44
10/7/2022	Payroll deduction	150.00
10/7/2022	Payroll deduction	253.90
10/7/2022	State of MN taxes ACH	651.13
10/7/2022	Flex plan contributions	727.86
10/7/2022	Flex plan contributions	6,385.95
10/7/2022	Flex plan contributions	40,364.33
10/11/2022	Flex plan contributions	7,694.47
10/11/2022	IRS Federal tax ACH	602,773.86
10/12/2022	403(b) contributions	152,576.58
10/12/2022	Flex plan contributions	40,192.12
10/12/2022	Flex plan contributions	30,525.19
10/12/2022	State of MN taxes ACH	100,532.00
10/14/2022	Flex plan contributions	3,661.56
10/14/2022	PERA ACH	72,701.89
10/14/2022	TRA ACH	316,339.16
10/15/2022	Bank service charge	1,510.90
10/18/2022	Flex plan contributions	6,838.37
10/20/2022	Payroll direct deposit	1,703,482.58
10/21/2022	Payroll deduction	150.00
10/21/2022	Payroll deduction	253.90
10/21/2022	State of MN taxes ACH	638.73
10/21/2022	Flex plan contributions	1,918.46
10/24/2022	IRS Federal tax ACH	609,565.81
10/25/2022	403(b) contributions	169,370.65
10/25/2022	Flex plan contributions	5,316.59
10/25/2022	State of MN taxes ACH	102,786.37
10/26/2022	Flex plan contributions	39,803.15
10/26/2022	PERA ACH	73,204.81
10/26/2022	TRA ACH	322,601.10
10/27/2022	Flex plan contributions	30,483.52
10/28/2022	Flex plan contributions	4,237.60
		<hr/>
		6,379,808.99

ISD 720 Shakopee, Minnesota

EXTENDED FIELD TRIP APPLICATION

FINAL

FINAL approval must be granted prior to engaging in securing contract and collecting fees from students. Approval of this final application authorizes the teacher/ advisor to proceed with trip planning, including expending the appropriate funds.

School: Shakopee High School Today's Date: 11/8/22
 Group/ Class: wrestling
 Teacher/ Advisor: Jason Trelstad Number of Students: 24
 Destination: La Crosse, WI Number of School Personnel: 4
 Departure Date: 1/5/23 Return Date: 1/7/23 Number of Chaperones: _____
 Have students received approval to miss class with teachers? yes
 Have accomodations been made for students with disabilities? Yes No
 Who has signed off on discussing school discipline policies with students? Jason Trelstad Days Absent: _____
 When School is in Session: 1
 Non School Days/ Vacation Time: 1
 Who has signed off on discussing school discipline policies with staff/ chaperones? Jason Trelstad

Is there a contract with an outside travel agency? If so, please include a copy of the contract Yes No

For trips outside of the Continental US and those using a travel service, provide the agency name, contact person(s), emails and phone numbers.

TRIP DETAILS

Transportation: N/A Palmer Contracted: _____
 Date Requested: 1/5/23 (Name of Service, please attach contract to be reviewed by District Office)
 Lodging: TBD Dates: 1/5 - 1/6

Costs (Estimate per Student)
 Transportation _____ Expenses to be paid by the District: _____
 Meals Booster Club Expenses to be paid by special funds: _____
 Substitute Teachers _____
 Lodging \$20 Explain special funding and/or procedures for handling instances of economic need:
 Others (Fees, Ins) _____
 Total \$0.00

APPROVAL

Final approval requires the following signatures:
 Teacher/ Advisor: Jason Trelstad Date: 11/8/22
 Activity/ Athletic Director: Matt Ham Date: 11/8/2022
 School Principal: Jeff Rowlands Date: 11/8/22
 Superintendent: _____ Date: _____
 Board Approval: Yes No
 Comments: _____

ISD 720 Shakopee, Minnesota

EXTENDED FIELD TRIP APPLICATION

FINAL

FINAL approval must be granted prior to engaging in securing contract and collecting fees from students. Approval of this final application authorizes the teacher/ advisor to proceed with trip planning, including expending the appropriate funds.

School: Shakopee High School Today's Date: 11/8/22

Group/ Class: Wrestling

Teacher/ Advisor: Jason Trelstad Number of Students: 15

Destination: RCTC Number of School Personnel: 6

Departure Date: 12/16/22 Return Date: 12/17/22 Number of Chaperones: _____

Have students received approval to miss class with teachers? yes

Have accomodations been made for students with disabilities?

Yes No

Days Absent: _____

Who has signed off on discussing school discipline policies with students?

Jason Trelstad

When School is in Session: 1

Non School Days/ Vacation Time: 1

Who has signed off on discussing school discipline policies with staff/ chaperones?

Jason Trelstad

Is there a contract with an outside travel agency? If so, please include a copy of the contract Yes No

For trips outside of the Continental US and those using a travel service, provide the agency name, contact person(s), emails and phone numbers. _____

TRIP DETAILS

Transportation: N/A Palmer Contracted: _____

Date Requested: 12/16/22 (Name of Service, please attach contract to be reviewed by District Office)

Lodging: TBD Dates: 12/16/22

Costs (Estimate per Student)

Transportation _____ Expenses to be paid by the District: _____

Meals Booster Club Expenses to be paid by special funds: _____

Substitute Teachers _____

Lodging \$20

Explain special funding and/or procedures for handling instances of economic need: _____

Others (Fees, Ins) _____

Total \$0.00

APPROVAL

Final approval requires the following signatures:

Teacher/ Advisor: Jason Trelstad

Date: 11/8/22

Activity/ Athletic Director: Matt Ham

Date: 11/8/2022

School Principal: Jeff Paulsen

Date: 11/8/22

Superintendent: _____

Date: _____

Board Approval: Yes No

Comments: _____

USERS HAVE VIEWING ACCESS ONLY. PLEASE MAKE A COPY IN YOUR OWN FILES TO EDIT.

ISD 720 Shakopee, Minnesota

EXTENDED FIELD TRIP APPLICATION

FINAL

FINAL approval must be granted prior to engaging in securing contract and collecting fees from students. Approval of this final application authorizes the teacher/ advisor to proceed with trip planning, including expending the appropriate funds.

School: Shakopee High School Today's Date: 11/8/22
Group/ Class: Wrestling
Teacher/ Advisor: Jason Treilstad Number of Students: 15
Destination: Coralville, IA Number of School Personnel: 4
Number of Chaperones:
Departure Date: 12/1/22 Return Date: 12/3/22 Have students received approval to miss class with teachers? yes

Have accommodations been made for students with disabilities? Yes No
Days Absent:

Who has signed off on discussing school discipline policies with students? Jason Treilstad
When School is in Session: 1
Non School Days/ Vacation Time: 1

Who has signed off on discussing school discipline policies with staff/ chaperones? Jason Treilstad

Is there a contract with an outside travel agency? If so, please include a copy of the contract Yes No

For trips outside of the Continental US and those using a travel service, provide the agency name, contact person(s), emails and phone numbers.

TRIP DETAILS

Transportation: N/A Palmer Contracted: School Bus - outside company
Date Requested: (Name of Service, please attach contract to be reviewed by District Office)
Lodging: Hyatt Regency Coralville Dates: 12/1 - 12/3

Costs (Estimate per Student)
Transportation Expenses to be paid by the District:
Meals Booster Club Expenses to be paid by special funds:
Substitute Teachers
Lodging \$20 Explain special funding and/or procedures for handling instances of economic need:
Others (Fees, Ins)
Total \$0.00

APPROVAL

Final approval requires the following signatures:
Teacher/ Advisor: [Signature] Date: 11/8/22
Activity/ Athletic Director: Matt Ham Date: 11/8/2022
School Principal: Jeff Pawlowski Date: 11/8/22
Superintendent:
Board Approval: Yes No Date:

Comments:

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ISD 720 Shakopee, Minnesota

EXTENDED FIELD TRIP APPLICATION

FINAL

FINAL approval must be granted prior to engaging in securing contract and collecting fees from students. Approval of this final application authorizes the teacher/ advisor to proceed with trip planning, including expending the appropriate funds.

School: Shakopee High School Today's Date: 11/11/2022
Group/ Class: Boys Hockey
Teacher/ Advisor: Calvin Simon Number of Students: 40
Destination: Duluth and Hermantown Number of School Personnel: 5
Number of Chaperones: 3
Departure Date: 12/30/22 Return Date: 12/31/22 Have students received approval to miss class with teachers? N/A

Have accommodations been made for students with disabilities?

Yes No

Days Absent:

Who has signed off on discussing school discipline policies with students?

Calvin Simon

When School is in Session: 0

Non School Days/ Vacation Time: 2

Who has signed off on discussing school discipline policies with staff/ chaperones?

Calvin Simon

Is there a contract with an outside travel agency? If so, please include a copy of the contract

Yes

No

For trips outside of the Continental US and those using a travel service, provide the agency name, contact person(s), emails and phone numbers.

N/A

TRIP DETAILS

Transportation: N/A Palmer Contracted: Northfield Lines
Date Requested: 12/30/22 - 12/31/22 (Name of Service, please attach contract to be reviewed by District Office)
Lodging: Holiday Inn and Suites Dates: 12/30/22

Costs (Estimate per Student)

Transportation \$89.46
Meals \$100.00
Substitute Teachers 0
Lodging \$100.58
Others (Fees, Ins) 0
Total \$290.04 \$0.00

Expenses to be paid by the District: \$1,175 (Bus)
Expenses to be paid by special funds: \$10,426.60

Explain special funding and/or procedures for handling instances of economic need:

Paid for by the Blue Line Club.

APPROVAL

Final approval requires the following signatures:

Teacher/ Advisor: Matthew Underwood
Activity/ Athletic Director: Matthew
School Principal: J. Paul Culi
Superintendent:

Date: 11/11/2022
Date: 11/14/2022
Date: 11/14/22
Date:

Board Approval: Yes No

Comments:

Northfield Lines, Inc/ Benjamin Bus, Inc

1034 Gemini Road
Eagan, MN 55121

651-203-8888

800-944-2190

(Fax: 651-242-5660)

www.northfieldlines.com

pwilliams@northfieldlines.com

Confirmation

SHAKOPEE HIGH SCHOOL
STACEY LANGEMO
100 17TH AVE W
SHAKOPEE, MN 55379

Charter # 127364

Date Printed: Thursday, October 13, 2022

PO #: Q62335

Group Name: HOCKEY TO HERMANTOWN

Phone: 952-496-5116 Fax: 952-433-xxxx

Salesperson: MIKE QUAM

	Departure Time	Date	# Vehicles	Description	Total Capacity
Pickup	SHAKOPEE ICE ARENA 1225 FULLER ST S SHAKOPEE, MN	12:00 pm	12/30/22	1 56 PAX MCI	56
				Note: LOAD AT 11:45/DEPART AT NOON	
Dropoff	HERMANTOWN ICE ARENA 4309 UGSTAD ROAD HERMANTOWN		12/30/22		56
Pickup	HERMANTOWN ICE ARENA 4309 UGSTAD ROAD HERMANTOWN		12/31/22		56
Dropoff	SHAKOPEE ICE ARENA 1225 FULLER ST S SHAKOPEE, MN	08:00 pm	12/31/22		56

Your Charter Includes:	# Units	Cost/Unit	Total	Note
Hourly Costing	1.00	2736.00	2736.00	*56 MCI
FUEL SUR-CHARGE/%	1.00	642.41	642.41	23.48%
DRIVER GRATUITY	2.00	100.00	200.00	
HOTEL ROOMS	1.00	0.00	0.00	1 NIGHT NEEDED NOT INCLUDED

Total Cost: \$ 3,578.41

Deposit of \$ 515.45 is due: October 23, 2022

Balance of \$ 3,062.96 is due: December 20, 2022

Special Instructions: contact Stacey Langemo 612-618-9938
e/m sabersblc@gmail.com

PLEASE SIGN THIS AGREEMENT AND ENCLOSE PAYMENT AS NOTED ABOVE. KEEP ONE COPY FOR YOUR FILES AND RETURN ONE COPY WITH YOUR PAYMENT. IF PAYING BY CHECK, PLEASE WRITE THE CHARTER NUMBER ON YOUR CHECK. *WHEN YOU PROVIDE A CHECK AS PAYMENT, YOU AUTHORIZE US EITHER TO USE INFORMATION FROM YOUR CHECK TO MAKE A ONE-TIME ELECTRONIC FUND TRANSFER FROM YOUR ACCOUNT, OR TO PROCESS THE PAYMENT AS A CHECK TRANSACTION.*. A SIGNED CONTRACT AND DEPOSIT WILL CONFIRM YOUR RESERVATION AND ACKNOWLEDGE YOUR ACCEPTANCE OF THIS AGREEMENT.

YOUR COST IS BASED ON THE SERVICES DETAILED ABOVE AND IS SUBJECT TO CHANGE IN ACCORDANCE WITH YOUR ACTUAL ITINERARY.

CHARTER IS SUBJECT TO CANCELLATION IF PAYMENTS ARE NOT RECEIVED BY DUE DATE

****** SMOKING IS PROHIBITED AT ALL TIMES ON THE VEHICLES ******

MOVIES SHOWN ON ALL EQUIPMENT WILL BE APPROPRIATE FOR THE GENERAL PUBLIC TO VIEW

THIS COMPANY RESERVES ITS RIGHT TO LEASE EQUIPMENT FROM OTHER COMPANIES IN ORDER TO FULFILL THIS AGREEMENT. THIS COMPANY SHALL NOT BE LIABLE FOR ITEMS LEFT ON THE VEHICLE OR LOSS OF TIME DUE TO MECHANICAL FAILURE OR INCLEMENT WEATHER. WE CANNOT GUARANTEE THE ASSIGNMENT OF REQUESTED DRIVERS OR VEHICLES.

Our Mission: Each of us at Northfield Lines, Inc. is committed to ensuring that your travel experience is positive. From your first contact, to your final destination, everything we do is geared toward providing you with safe, enjoyable, worry-free travel.

Signature _____

Date _____

Northfield Lines, Inc/ Benjamin Bus, Inc

1034 Gemini Road
Eagan, MN 55121

651-203-8888

800-944-2190

(Fax: 651-242-5660)

www.northfieldlines.com

pwilliams@northfieldlines.com

Confirmation

SHAKOPEE HIGH SCHOOL
STACEY LANGEMO
100 17TH AVE W
SHAKOPEE, MN 55379

Charter # 127364

Date Printed: Thursday, October 13, 2022

PO #: Q62335

Group Name: HOCKEY TO HERMANTOWN

Phone: 952-496-5116 Fax: 952-433-xxxx

Salesperson: MIKE QUAM

HOCKEY TO HERMANTOWN OVERNIGHT
GROUP RESPONSIBLE FOR ONE NIGHT HOTEL STAY FOR DRIVER

ITINERARY AND HOTEL NEEDED

Initial _____ Date _____

Please initial here to indicate that you have read the terms and conditons on page 1 of this contract.

Stacey Langemo,

Thank you for selecting the Holiday Inn Express & Suites!

Enclosed you will find your Lodging Agreement for December 30, 2022 - December 31, 2022. **Shakopee Blue Line Club**, also referred to as contractee, and the Holiday Inn Express & Suites is intended to be helpful to us both and result in your satisfaction with our performance. Please sign and return this agreement in its entirety by November 15, 2022. By returning the signed Agreement, you will enable us to establish these arrangements on a definite basis.

To make your reservations or obtain additional information about your reserved rooms, please call our reservations team at 218-722-0909. Extensive hotel information can also be accessed through our website at www.hiexpress.com/duluthnorth .

We appreciate your business and look forward to hosting you!

Cordially,

A handwritten signature in cursive script that reads "Shawn McLaughlin".

Shawn McLaughlin
Director of Sales & Marketing



AN IHG® HOTEL

DULUTH NORTH - MILLER HILL

4725 MARKET STREET HERMANTOWN, MN 55811

218-727-7492 | www.hiexpress.com/duluthnorth | sales@hiduluth.com

LODGING AGREEMENT

Shakopee Blue Line Club

Saber Blue Line Club

Stacey Langemo

(612) 618-9938

sabersblc@gmail.com

GROUP RESERVATIONS:

Saber Blue Line Club		Two Queen Beds Standard Room	Two Queen Beds Suite
12/30/2022	Guestrooms	25	2
	Rate	\$149.00	\$179.00

Room rates listed above do not include appropriate state and local taxes, currently 8.38%. **To make your reservations, please call 218-722-0909 or rooming list can be sent to anna.fry@lionhotelgroup.com**

Reservations must be made by December 9, 2022. Reservations made by Rooming List

The Holiday Inn Express & Suites is thrilled to provide your team a gathering room from 3:00pm to 10:00pm on December 30 at no additional charge. This room is located in the lobby area of the hotel.

Cancellation: Should any individuals need to cancel, cancellations allowed up till 6pm day prior to arrival without penalty. After that point, a cancellation fee of one night's room and tax is issued.

Check-In/Out Time:

1. Our check-in time **begins** at 3:00 p.m.; check-out time is 11:00 a.m.
2. All guests arriving before 3:00 p.m. will be accommodated as rooms become available.

Breakfast:

Express Start Continental Breakfast is offered as part of this agreement during the hotel's regular breakfast hours which are

Monday-Friday 6:30am-9:30am
Saturday & Sunday 7:00am-10:00am

PLACEMENT FEE/COMMISSION

NHS Global Events will be compensated by the Hotel for its services in connection with this Group booking at the rate of 10% of the occupied and paid for actualized sleeping room revenue collected by Hotel from this booking. Including, revenue collected from early departure, no-show and individual cancellation fees in addition to any revenue collected 3 days pre and post. It is warranted that the Group is not paying any higher rates or premiums by using the services of NHS Global Events. Compensation will be paid to NHS Global Events by Hotel no later than thirty (30) days after Hotel has collected and settled all actualized guestroom revenue generated by the Group. Placement Fee Commission shall be made payable and sent to:

NHS Global Events
311 W Monroe St.
Suite 405 Convene
Chicago IL 60606
IATA: 14-572736
(847)-213-5555 phone

Payment Method

- Individuals Pay Own
- Credit Card Payment for Rooming List
- Direct Billing for Rooming List

Shawn McLaughlin

Signed: _____

Shawn McLaughlin
Director of Sales & Marketing
HOLIDAY INN EXPRESS & SUITES

Signed: _____

Stacey Langemo
Shakopee Blue Line Club
Date of Arrival: December 30, 2022

Date: _____

10 25 2022

Date: _____



General Fund - October 31, 2022

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES

REVENUE

REVENUE CATEGORIES	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Received YTD	Budget Remaining
STATE	80,282,649	78,809,587	81,151,053	14,622,151	66,528,902
FEDERAL	5,167,861	3,587,047	7,573,821	125,475	7,448,346
PROPERTY TAXES	14,886,386	15,817,078	25,298,033	9,227,262	16,070,771
LOCAL (FEES, INTEREST, ETC.)	1,701,017	2,122,506	1,295,923	262,842	1,033,081
TOTALS	102,037,913	100,336,218	115,318,830	24,237,730	91,081,100

6/30/2023 % Budget Received	6/30/2022 % Actuals Received	6/30/2021 % Actuals Received
18.02%	22.69%	22.59%
1.66%	-1.72%	33.50%
36.47%	0.00%	60.29%
20.28%	32.74%	40.31%
21.02%	18.46%	28.94%

EXPENDITURES

OBJECT SERIES	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Expended YTD	Budget Remaining
SALARIES & WAGES	59,988,652	57,789,330	64,270,422	14,776,971	49,493,451
EMPLOYEE BENEFITS	19,407,955	17,541,691	20,280,294	4,173,132	16,107,162
PURCHASED SERVICES	12,061,567	12,633,044	13,510,940	2,803,968	10,706,972
SUPPLIES	2,779,656	2,793,586	2,666,132	1,411,598	1,254,534
EQUIPMENT	4,633,645	4,990,031	7,114,371	4,942,011	2,172,360
OTHER EXPENDITURES	751,889	552,604	626,667	118,647	508,020
TOTALS	99,623,364	96,300,286	108,468,826	28,226,327	80,242,499

6/30/2023 % Budget Spent	6/30/2022 % Actuals Spent	6/30/2021 % Actuals Spent
22.99%	21.73%	22.31%
20.58%	21.07%	21.45%
20.75%	17.61%	18.83%
52.95%	40.97%	40.90%
69.47%	49.56%	50.97%
18.93%	22.30%	14.03%
26.02%	23.08%	23.51%

Revenue over (under) Expenditures:	2,414,549	4,035,932	6,850,004
	Actual 30, 2021	Actual June 30, 2022	Projected June 30, 2023
Non Spendable Fund Balance	1,011,456	758,346	758,346
Restricted Fund Balance	8,195,420	8,691,394	8,392,273
Assigned Fund Balance	235,383	499,548	235,383
Assigned Subsequent Year Budget	-	-	5,121,797
Unassigned Fund Balance	1,450,808	4,449,810	5,918,834

A modern desk setup with a computer monitor, keyboard, and various office supplies. The background is a blurred office environment with a desk, a chair, and a plant. The text is overlaid on the image.

**DO
MORE.**

Independent School District No. 720
Shakopee, Minnesota

Comprehensive Annual
Financial Report

and

Audit Presentation

November 21, 2022

bergankDV

Components of the Audit

- Independent Auditor's Report
 - Unmodified Opinion on the District's Financial Statements for the year ended June 30, 2022
- Report on the results of an audit performed with *Government Auditing Standards*
 - One Internal Control Finding : Lack of Segregation of Accounting Duties
- Report on results of a Single Audit performed in accordance with Uniform Guidance
 - No Findings
- Report on results of testing on *Minnesota Legal Compliance*
 - No Findings

General Education Aid Formula Allowance

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2013	5,224	1.0%
2014	5,302	1.0%
2015*	5,831	1.5%
2016	5,948	1.9%
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%

* 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.

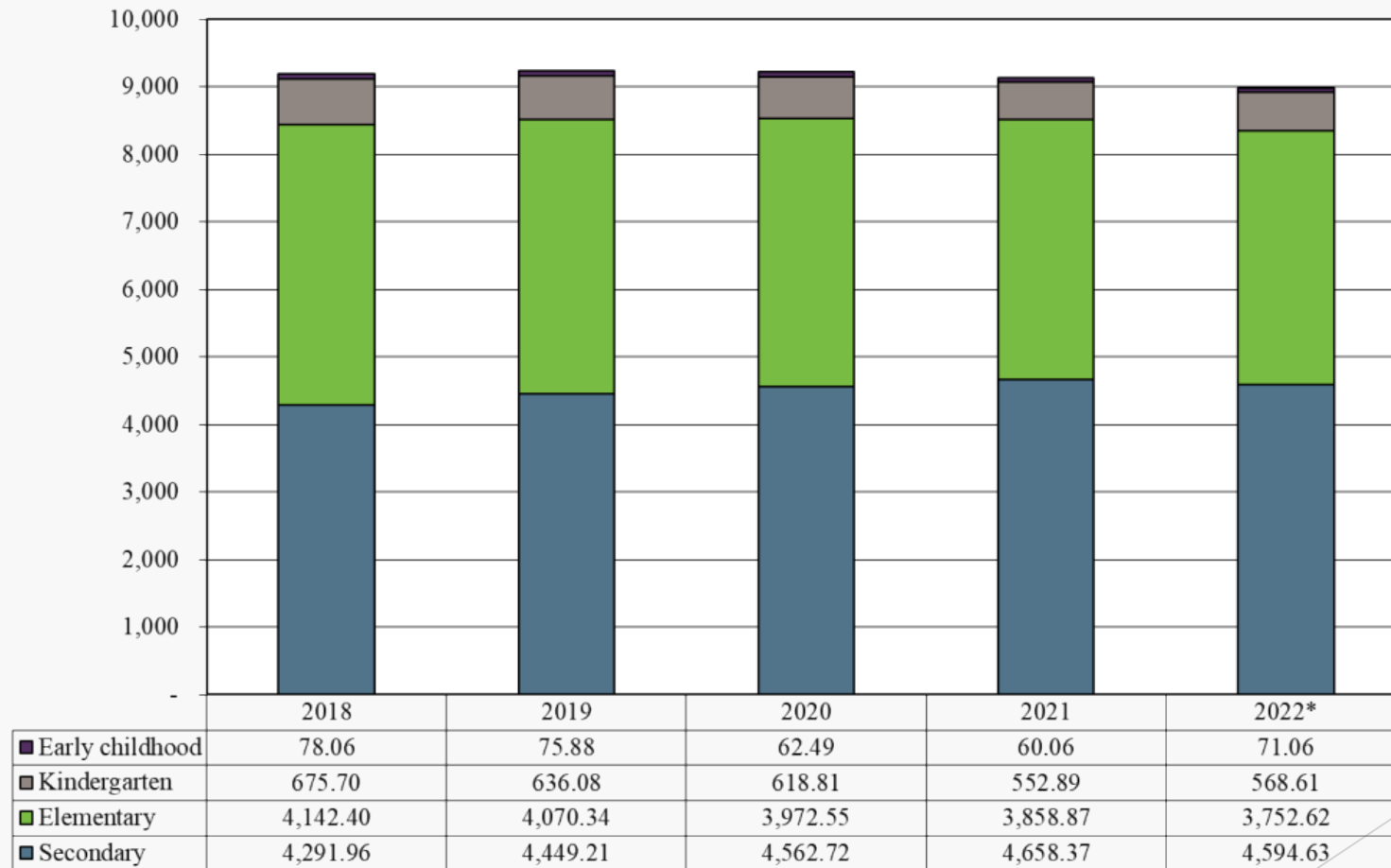
Average Daily Membership

Resident ADM

Resident ADM	2018	2019	2020	2021	2022*
Early childhood	78.06	75.88	62.49	60.06	71.06
Kindergarten	675.70	636.08	618.81	552.89	568.61
Elementary	4,142.40	4,070.34	3,972.55	3,858.87	3,752.62
Secondary	4,291.96	4,449.21	4,562.72	4,658.37	4,594.63
Total Resident ADM	9,188.12	9,231.51	9,216.57	9,130.19	8,986.92

Average Daily Membership

Resident ADM



Average Daily Membership Weighting and PUN Served

	Pupil Units Weighting					
	Pre- Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
Fiscal years 2018-2022	1.000	1.000	1.000	1.000	1.000	1.200

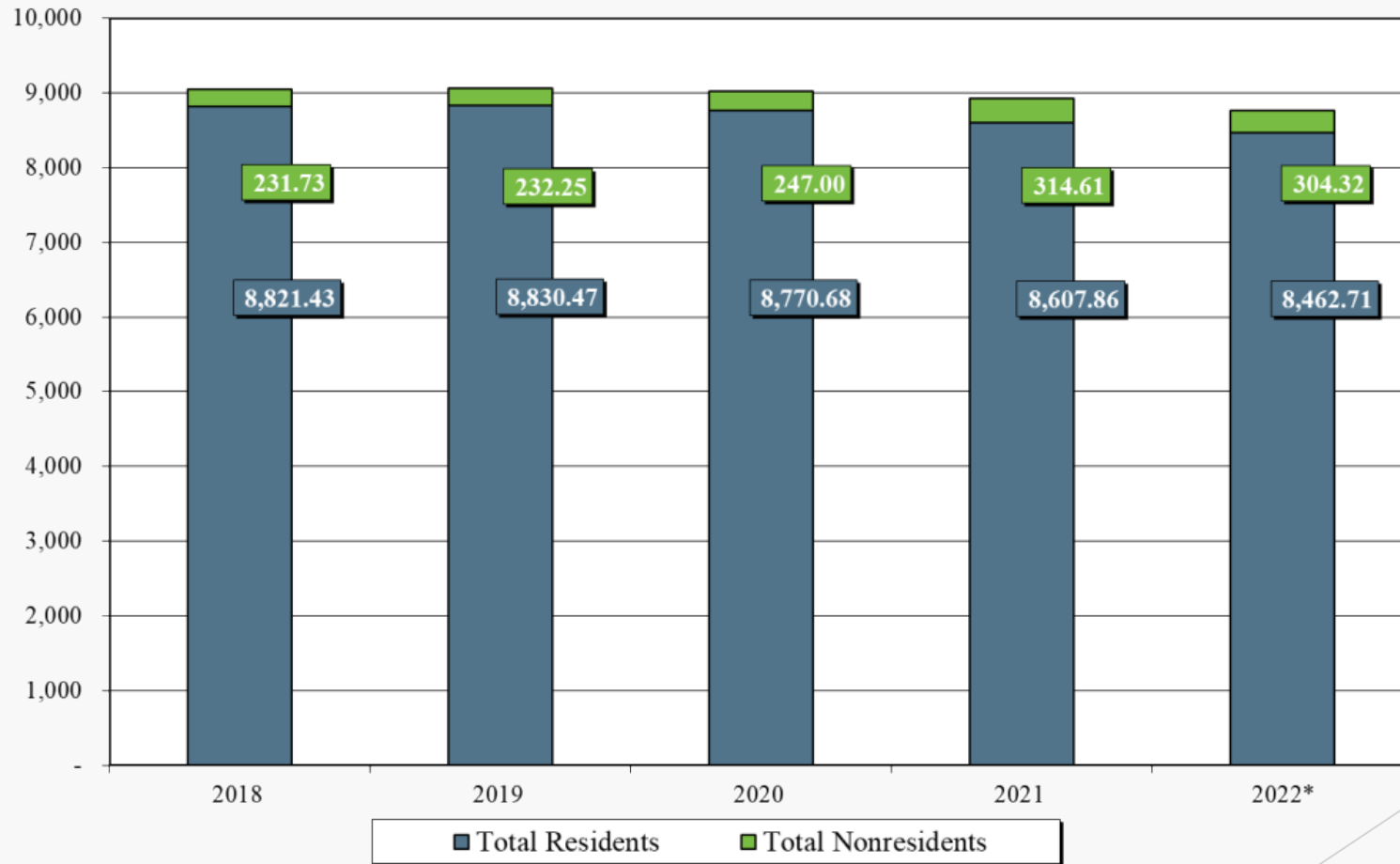
Average Daily Membership

PUN Served

PUN	2018	2019	2020	2021	2022*
Residents	10,046.17	10,121.36	10,128.91	10,061.85	9,905.45
Resident PUN loss	(1,224.74)	(1,290.89)	(1,358.23)	(1,453.99)	(1,442.74)
Nonresident PUN gain	231.73	232.25	247.00	314.61	304.32
Total PUN Served	9,053.16	9,062.72	9,017.68	8,922.47	8,767.03

Average Daily Membership

PUN Served



Average Daily Membership Change in ADM and Pupil Units

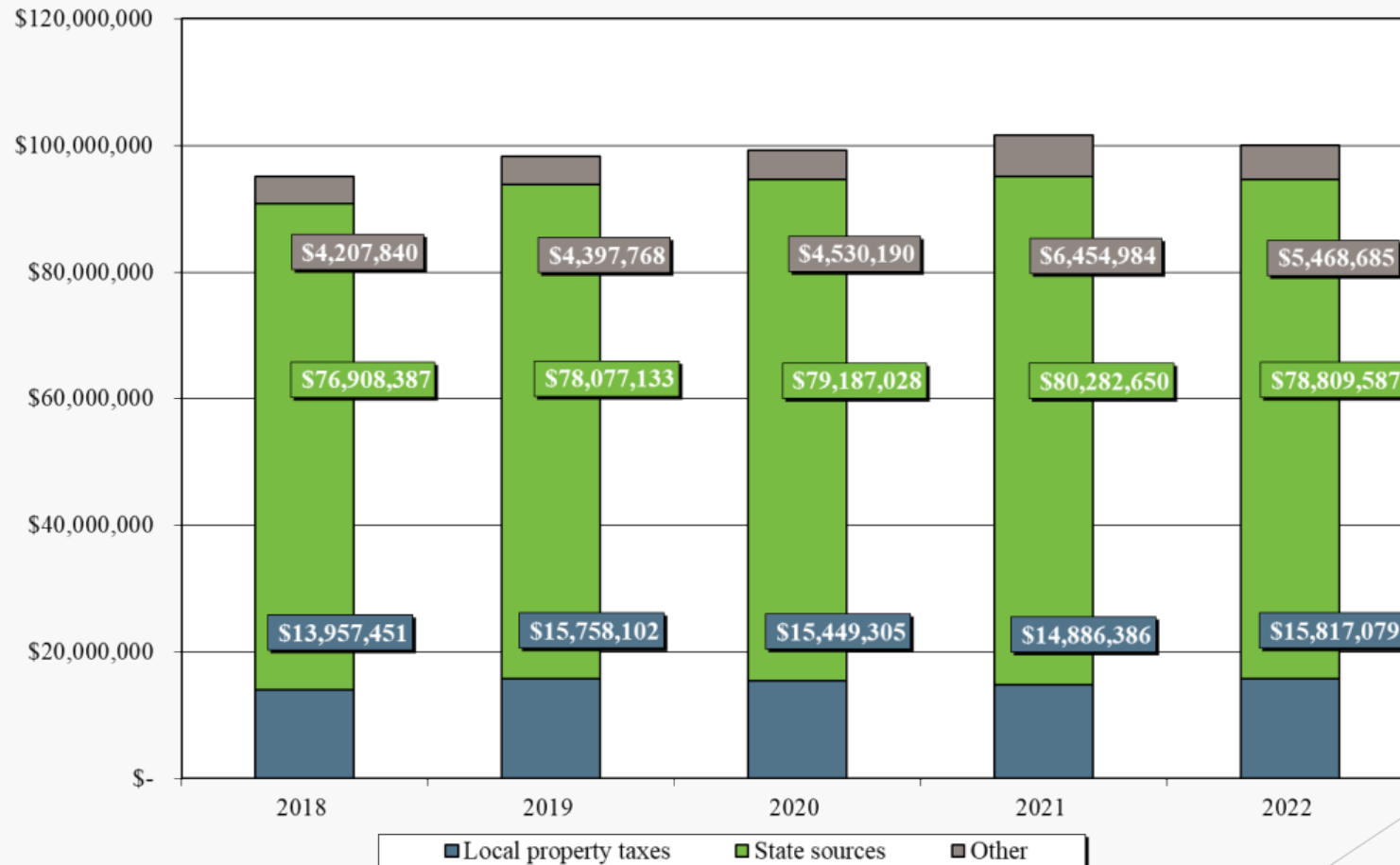


General Fund

Sources of Revenue

	2018	2019	2020	2021	2022
Local property taxes	\$ 13,957,451	\$ 15,758,102	\$ 15,449,305	\$ 14,886,386	\$ 15,817,079
State sources	76,908,387	78,077,133	79,187,028	80,282,650	78,809,587
Other	4,207,840	4,397,768	4,530,190	6,454,984	5,468,685
Total	\$ 95,073,678	\$ 98,233,003	\$ 99,166,523	\$ 101,624,020	\$ 100,095,351

General Fund Sources of Revenue



General Fund

Budget and Actual

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 15,364,676	\$ 15,557,159	\$ 15,817,079	\$ 259,920
Other local and county revenues	1,704,618	1,579,363	1,688,285	108,922
Revenue from state sources	78,200,339	81,561,190	78,809,587	(2,751,603)
Revenue from federal sources	3,360,640	3,332,171	3,587,047	254,876
Sales and other conversion of assets	156,039	76,060	193,353	117,293
Total revenues	98,786,312	102,105,943	100,095,351	(2,010,592)
Expenditures				
Administration	5,472,150	4,956,513	4,755,106	(201,407)
District support services	2,460,551	2,559,255	2,566,103	6,848
Regular instruction	42,400,202	43,349,890	42,573,412	(776,478)
Vocational education instruction	1,039,585	909,139	784,356	(124,783)
Special education instruction	20,027,594	20,033,511	19,653,903	(379,608)
Instructional support services	10,543,384	9,443,870	9,691,910	248,040
Pupil support services	8,517,037	8,637,117	7,958,440	(678,677)
Sites and buildings	6,221,068	7,364,291	7,356,706	(7,585)
Fiscal and other fixed cost programs	238,170	240,000	239,205	(795)
Debt service	2,695,685	2,695,685	2,981,354	285,669
Total expenditures	99,615,426	100,189,271	98,560,495	(1,628,776)
Excess of revenues over (under) expenditures	(829,114)	1,916,672	1,534,856	(381,816)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	75,000	-	227,246	227,246
Bond issuance	-	-	7,845,000	7,845,000
Bond premium	-	-	730,098	730,098
Issuance of capital leases	1,020,000	1,020,000	1,605,213	585,213
Insurance recovery	-	-	13,621	13,621
Payment of refunded long-term debt	-	-	(8,450,000)	(8,450,000)
Total other financing sources	1,095,000	1,020,000	1,971,178	951,178
Net change in fund balances	\$ 265,886	\$ 2,936,672	\$ 3,506,034	\$ 569,362

General Fund

Revenues Per Student (ADM) Served

Shakopee					
General Fund	2018*	2019*	2020*	2021*	2022**
Property taxes	\$ 1,661	\$ 1,870	\$ 1,847	\$ 1,816	\$ 1,971
Other local sources	243	272	289	175	234
State aid	9,178	9,329	9,512	9,843	9,821
Federal aid	273	277	274	636	447
Total General Fund Revenue	\$ 11,355	\$ 11,748	\$ 11,922	\$ 12,470	\$ 12,473

Seven-County Metro Area					
General Fund	2018*	2019*	2020*	2021*	2022**
Property taxes	\$ 2,638	\$ 2,796	\$ 3,100	\$ 3,411	N/A
Other local sources	433	454	417	323	N/A
State aid	9,625	9,885	10,127	10,517	N/A
Federal aid	474	499	499	956	N/A
Total General Fund Revenue	\$ 13,170	\$ 13,634	\$ 14,143	\$ 15,207	N/A

State-Wide					
General Fund	2018*	2019*	2020*	2021*	2022**
Property taxes	\$ 1,894	\$ 1,996	\$ 2,180	\$ 2,381	N/A
Other local sources	515	547	528	432	N/A
State aid	9,821	10,118	10,393	10,758	N/A
Federal aid	461	486	527	1,041	N/A
Total General Fund Revenue	\$ 12,691	\$ 13,147	\$ 13,628	\$ 14,612	N/A

General Fund

Expenditures Per Student (ADM) Served

Shakopee					
General Fund	2018*	2019*	2020*	2021*	2022**
Administration and district support services	\$ 935	\$ 938	\$ 990	\$ 1,089	\$ 922
Elementary and secondary regular instruction	4,938	5,002	5,104	5,412	5,280
Vocational education instruction	76	103	110	114	97
Special education instruction	2,155	2,173	2,284	2,437	2,445
Instructional support services	846	861	923	867	911
Pupil support services	942	995	1,047	1,036	992
Sites, buildings, equipment and other	640	695	675	744	993
Capital expenditures	673	762	569	525	442
Total General Fund Expenditures	\$ 11,205	\$ 11,529	\$ 11,702	\$ 12,224	\$ 12,082

Seven-County Metro Area					
General Fund	2018*	2019*	2020*	2021*	2022**
Administration and district support services	\$ 1,045	\$ 1,078	\$ 1,100	\$ 1,205	N/A
Elementary and secondary regular instruction	5,976	6,112	6,231	6,527	N/A
Vocational education instruction	154	165	171	179	N/A
Special education instruction	2,418	2,505	2,626	2,792	N/A
Instructional support services	748	751	787	917	N/A
Pupil support services	1,209	1,282	1,316	1,285	N/A
Sites and buildings	896	907	910	1,052	N/A
Capital expenditures	636	675	717	815	N/A
Total General Fund Expenditures	\$ 13,082	\$ 13,475	\$ 13,858	\$ 14,772	N/A

State-Wide					
General Fund	2018*	2019*	2020*	2021*	2022**
Administration and district support services	\$ 1,091	\$ 1,123	\$ 1,154	\$ 1,245	N/A
Elementary and secondary regular instruction	5,602	5,743	5,830	6,140	N/A
Vocational education instruction	159	168	174	183	N/A
Special education instruction	2,315	2,403	2,510	2,641	N/A
Instructional support services	639	650	662	787	N/A
Pupil support services	1,122	1,182	1,205	1,210	N/A
Sites and buildings	924	950	941	1,061	N/A
Capital expenditures	743	806	838	900	N/A
Total General Fund Expenditures	\$ 12,595	\$ 13,025	\$ 13,314	\$ 14,167	N/A

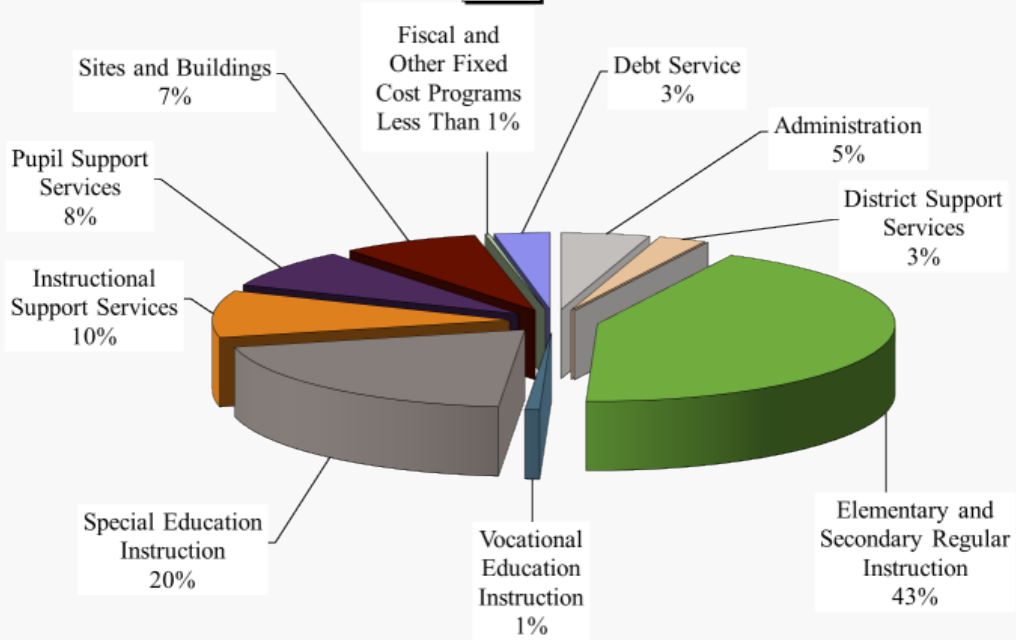
General Fund

Expenditures by Program

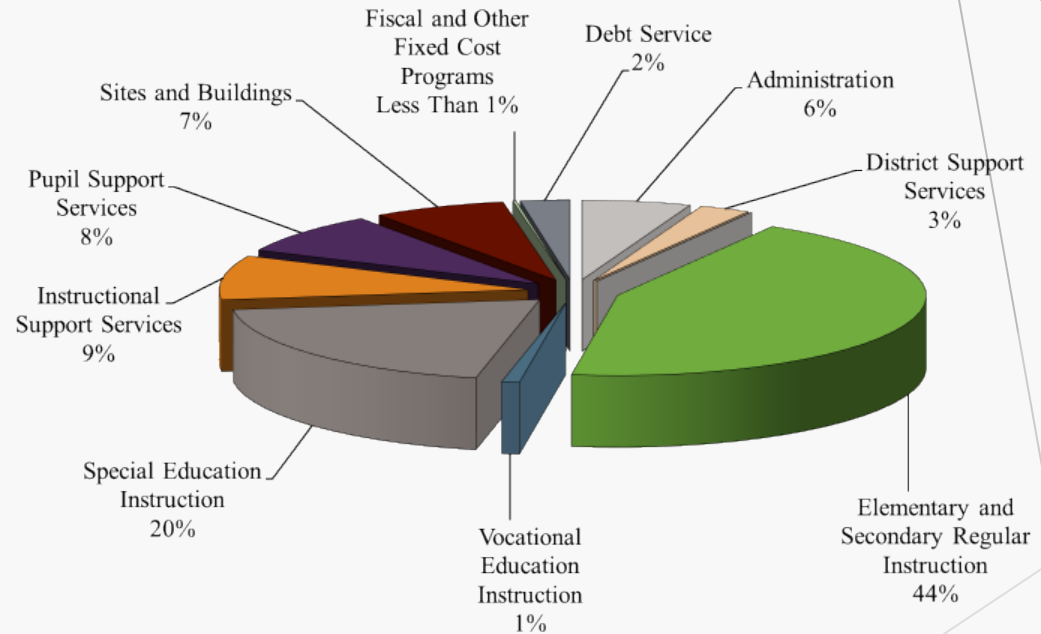
	2018	2019	2020	2021	2022
Administration	\$ 5,497,411	\$ 5,039,533	\$ 5,325,972	\$ 5,765,191	\$ 4,755,106
District Support Services	1,994,119	2,373,319	2,544,099	2,687,418	2,566,103
Elementary and Secondary Regular Instruction	41,670,362	42,107,757	42,682,471	44,479,672	42,573,412
Vocational Education Instruction	634,351	869,311	921,898	932,377	784,356
Special Education Instruction	18,072,758	18,189,490	19,019,489	19,876,023	19,653,903
Instructional Support Services	8,356,016	10,668,490	10,508,616	9,058,099	9,691,910
Pupil Support Services	7,871,201	8,303,685	8,688,532	8,419,350	7,958,440
Sites and Buildings	7,680,480	8,691,161	5,959,984	7,045,860	7,356,706
Fiscal and Other Fixed Cost Programs	199,020	172,683	353,795	174,026	239,205
Debt Service	2,257,700	2,477,570	2,692,512	2,613,783	2,981,354
Total	\$ 94,233,418	\$ 98,892,999	\$ 98,697,368	\$ 101,051,799	\$ 98,560,495

General Fund Expenditures

2022



2021



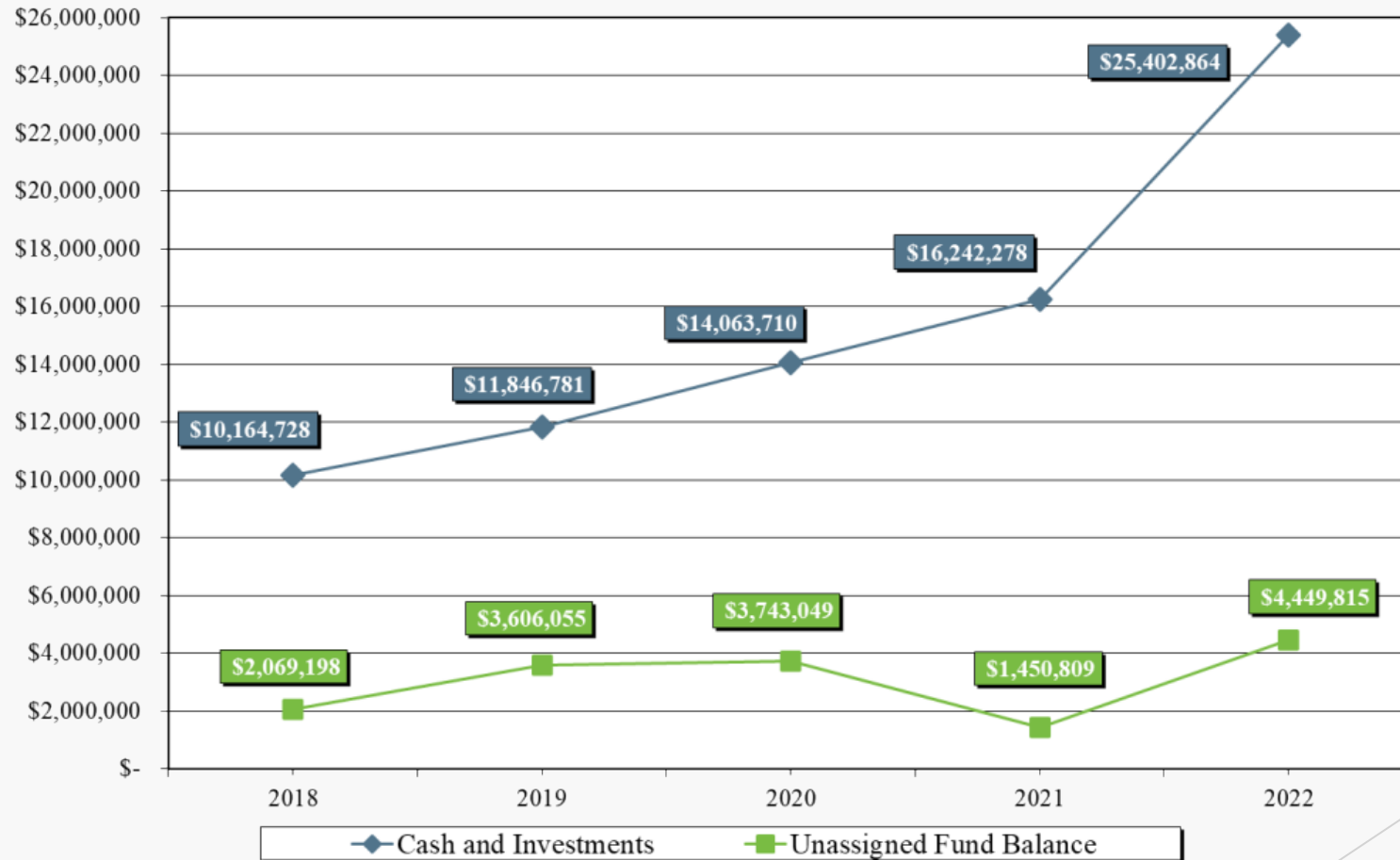
General Fund Operations

	2018	2019	2020	2021	2022
Revenues	\$ 95,073,678	\$ 98,233,003	\$ 99,166,523	\$ 101,624,020	\$ 100,095,351
Expenditures	94,233,448	98,892,999	98,697,368	101,051,799	98,560,495
Excess of revenues over (under) expenditures	840,230	(659,996)	469,155	572,221	1,534,856
Net other financing sources	926,149	2,662,538	2,629,095	1,842,330	1,971,178
Fund balance, July 1	1,067,254	2,833,633	4,836,175	8,478,517	10,893,068
Change in accounting principle	-	-	544,092	-	-
Fund Balance, June 30	\$ 2,833,633	\$ 4,836,175	\$ 8,478,517	\$ 10,893,068	\$ 14,399,102

Components of Fund Balance

Nonspendable	\$ 208,934	\$ 245,117	\$ 26,816	\$ 1,011,456	\$ 758,345
Restricted for					
Student Activities	-	-	398,729	192,502	217,118
Capital projects levy*	(106,858)	112,719	-	995,412	1,482,985
Learning and development	-	-	-	912,377	107,155
Achievement and integration	-	288	-	-	-
Safe schools levy*	-	(7,172)	473,196	504,170	510,142
Long-term facilities maintenance*	(378,012)	(154,088)	2,076,566	3,581,499	4,226,355
Staff Development	-	-	-	-	160
Operating capital	702,109	728,530	1,550,096	2,009,460	2,147,479
Medical assistance	152,874	37,496	-	-	-
Assigned	185,388	267,230	210,065	235,383	499,548
Unassigned	2,069,198	3,606,055	3,743,049	1,450,809	4,449,815
Total	\$ 2,833,633	\$ 4,836,175	\$ 8,478,517	\$ 10,893,068	\$ 14,399,102

General Fund Financial Position

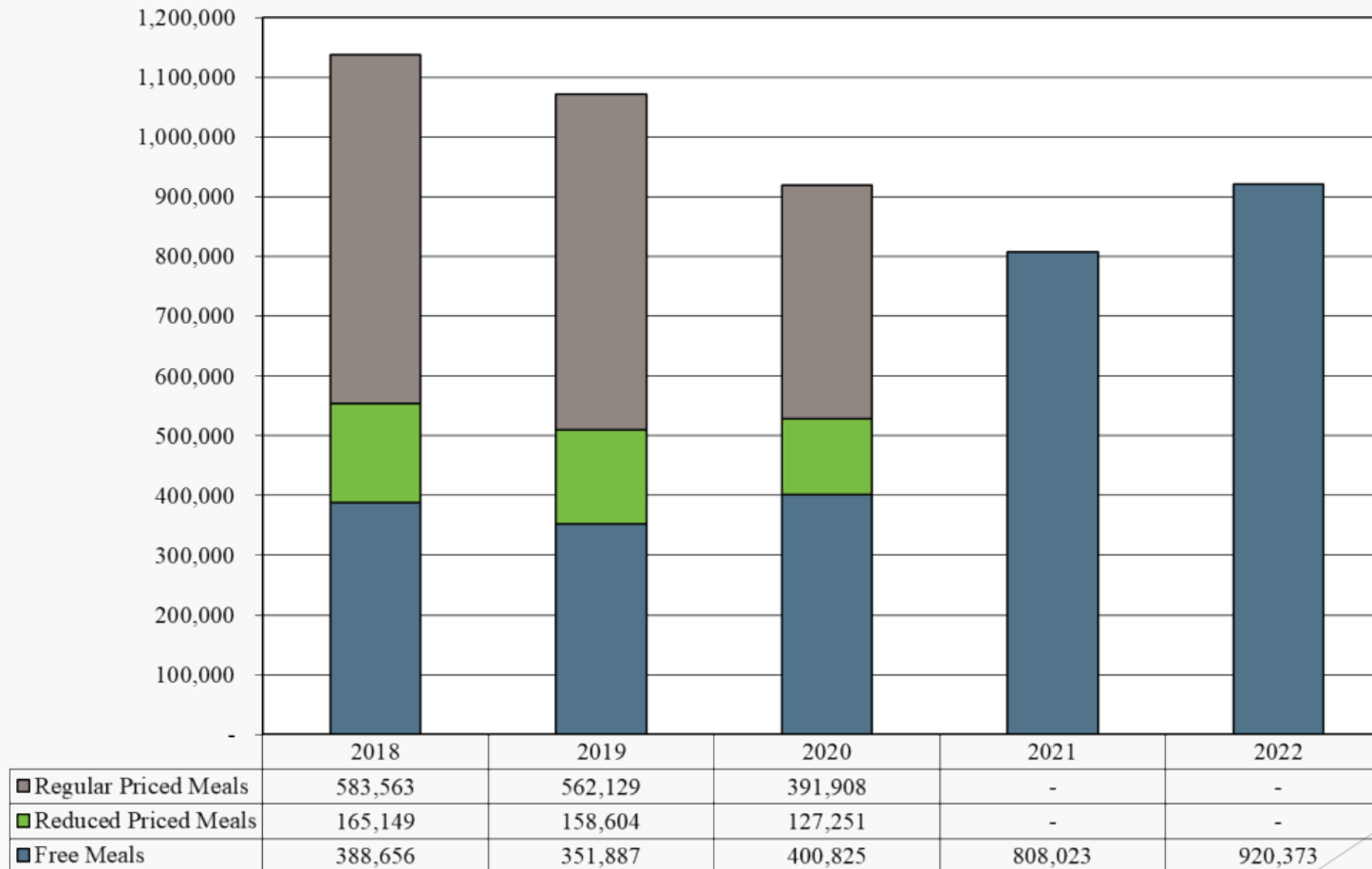


Food Service Fund

Year Ended June 30,	2018	2019	2020	2021	2022
Revenues	\$ 4,477,075	\$ 4,381,114	\$ 4,087,377	\$ 3,369,107	\$ 5,997,690
Expenditures	4,454,642	4,298,637	4,331,833	3,387,371	4,590,533
Excess of revenues over (under) expenditures	22,433	82,477	(244,456)	(18,264)	1,407,157
Fund balance, July 1	652,122	674,555	757,032	512,576	494,312
Fund Balance, June 30	\$ 674,555	\$ 757,032	\$ 512,576	\$ 494,312	\$ 1,901,469

Food Service Fund

Meals Served to Students



Food Service Fund

Revenues and Expenditures Per ADM Served

Revenues					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 536	\$ 526	\$ 493	\$ 415	\$ 747
State-wide	553	553	548	569	N/A
Seven county metro area	554	556	539	568	N/A

Expenditures					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 533	\$ 516	\$ 523	\$ 417	\$ 572
State-wide	550	559	554	529	N/A
Seven county metro area	546	556	548	522	N/A

Community Service Fund

	2018	2019	2020	2021	2022
Revenues	\$ 2,793,651	\$ 2,800,117	\$ 2,644,153	\$ 2,631,197	\$ 2,760,358
Expenditures	2,705,633	2,700,825	2,769,207	2,667,147	2,759,775
Excess of revenues over (under) expenditures	88,018	99,292	(125,054)	(35,950)	583
Fund balance, July 1	190,267	278,285	377,577	252,523	216,573
Fund Balance, June 30	\$ 278,285	\$ 377,577	\$ 252,523	\$ 216,573	\$ 217,156

Components of Fund Balance

Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 180
Restricted for					
Community Education	(179,501)	(45,220)	(184,444)	(139,641)	(189,141)
ECFE	136,180	82,014	158,623	266,009	405,224
School Readiness	321,606	340,783	278,344	90,205	893
Total	\$ 278,285	\$ 377,577	\$ 252,523	\$ 216,573	\$ 217,156

Community Service Fund

Revenues and Expenditures Per ADM Served

Revenues					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 334	\$ 336	\$ 319	\$ 324	\$ 344
State-wide	607	638	595	571	N/A
Seven county metro area	752	797	732	684	N/A

Expenditures					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 323	\$ 324	\$ 334	\$ 328	\$ 344
State-wide	606	638	622	571	N/A
Seven county metro area	750	799	774	681	N/A

Debt Service Fund

Revenues and Expenditures Per ADM Served

Revenues					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 2,459	\$ 2,607	\$ 2,898	\$ 3,236	\$ 2,432
State-wide	1,056	1,146	1,229	1,466	N/A
Seven county metro area	1,120	1,287	1,386	1,549	N/A

Expenditures					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 4,579	\$ 2,579	\$ 2,747	\$ 3,299	\$ 2,461
State-wide	1,224	1,225	1,265	1,457	N/A
Seven county metro area	1,230	1,308	1,379	1,609	N/A

Questions?

Matthew Mayer

952-563-6873

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MORE.



THANK
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YOU

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

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**Independent School District No. 720
Shakopee, Minnesota**

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

June 30, 2022



Independent School District No. 720
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Independent School District No. 720
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Funding Source	Federal Assistance Listing Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
School Breakfast Program	10.553	\$ 767,503
Commodities Program	10.555	41,038
Commodities Program (Noncash Assistance)	10.555	370,962
COVID-19 - National School Lunch	10.555C	136,165
National School Lunch Program	10.555	3,773,600
Special Milk Program	10.556	757
Summer Food Service Program	10.559	276,462
Total Child Nutrition Cluster		<u>5,366,487</u>
Through Directly Receipt		
Farm to School Grant Program	10.575	45,082
U.S. Department of Education		
Through Minnesota Department of Education		
COVID-19 - The Governor's Emergency Education Relief Fund	84.425C	400,223
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	930,610
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	28,976
Total Education Stabilization Fund		<u>1,359,809</u>
Title I Grants to Local Education Agencies	84.010	654,011
Special Education Grants to States	84.027	1,095,849
COVID-19- American Rescue Plan Individuals with Disabilities Education Act (IDEA) Part B	84.027X	23,595
Special Education Preschool Grants	84.173	26,409
Total Special Education Cluster		<u>1,145,853</u>
Through Southwest Metro Educational Cooperative		
Career and Technical Education	84.048A	19,614
Through Directly Receipt		
Indian Education - Grants to Local Educational Agencies	84.060	38,092
Through Department of Education		
IDEA Part C - Ages Birth through 2	84.181	47,015
Title III, Part A - English Language Acquisition	84.365	106,014
Title III, Part A - Immigrant Grant	84.365	46,706
Total Title III, Part A		<u>152,720</u>
Supporting Effective Instruction	84.367	121,079
Student Support and Academic Enrichment	84.424	52,778
Total Federal Expenditures		<u>\$ 9,002,540</u>

See notes to schedule of expenditures of federal awards.

Independent School District No. 720
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the modified accrual basis financial statements.

NOTE 2 – 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 3 – 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 4 – 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. 720
Shakopee, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2022, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic 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 basic 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 basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance as Audit Finding 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic 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 basic 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*.

District's Response to the Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance. The District's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

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.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 7, 2022

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

Independent Auditor's Report

To the School Board
Independent School District No. 720
Shakopee, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. 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, 2022.

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 Example Entity'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.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 7, 2022

**Independent School District No. 720
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance
June 30, 2022**

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? Yes, Audit Finding 2022-001
- Significant deficiency(ies) identified? None reported

Noncompliance material to basic 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? 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.: 10.553, 10.555, 10.556, 10.559
Name of Federal Program or Cluster: Child Nutrition Cluster

Assistance Listing No.: 84.425C, 84.425D, 84.425U
Name of Federal Program or Cluster: Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? No

**Independent School District No. 720
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance
June 30, 2022**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS

Audit Finding 2022-001 – Lack of Segregation of Accounting Duties

Criteria or Specific Requirement:

Internal control that supports the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements requires adequate segregation of accounting duties.

Condition:

During the year ended June 30, 2022, the District had a lack of segregation of accounting duties.

This lack of segregation of accounting duties can be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- The Director of Finance and Operations has access to all areas of the accounting system.
- A single individual has the ability to receipt money, prepare the deposit, take the deposit to the bank, and record the receipt in the general ledger.
- The Accountant enters capital asset additions and disposals, monitors and reviews asset lives and depreciation in the system, and maintains the master asset listing.
- The Accounts Payable Specialist reviews invoices, enters invoices in the system, and prints checks.
- The Payroll Specialist has the ability to enter time for an employee, prepare the payroll checks, and print checks.
- There is no formal documentation of the review of monthly bank reconciliations.

The District has implemented periodic spot checks of accounts payable and payroll to review activity after checks have been run. This helps mitigate the risk associated with the lack of segregation of accounting duties, but it does not eliminate the risk.

Context:

This finding impacts the internal control for all significant accounting functions.

Effect or Potential Effect:

The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements.

Cause:

There are overlapping responsibilities and a breakdown in the control procedures occurred where the execution of the control was not adequate.

**Independent School District No. 720
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance
June 30, 2022**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2022-001 – Lack of Segregation of Accounting Duties (Continued)

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

Management's Response:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding

Several controls were added December 1, 2010 in the Business Office to address the findings; including: The Accounting Specialist verifies a sample of information for each payroll. He will verify the information to the pay check document and initial the forms he reviews. The Director of Finance and Operations will continue to review gross and net pay reports for reasonableness compared to prior pay periods.

The Accounting Specialist will review the work of the Accounts Payable Clerk. He will take a sample of 10 items per check run and verify the documentation to the final check that will be mailed. The Director of Finance will continue to review total reports for reasonableness compared to prior months and prior years.

In addition to the controls added in December 2010, the Director of Finance and Operations will continue to review the operational reports of the departments for reasonableness. The Director of Finance and Operations will also continue to discuss with the departments, colleagues, and auditors to determine best practices with the limited staff available and implement changes that are economically feasible.

In addition, the District will take the following actions to remove the findings:

- Involve other members of Finance in the receipting process to prevent one person being responsible for all functions
- Perform a thorough review of our current process with the auditors and address areas of concern
- Effective October 11, 2017, the P card manual was revised to capture areas of risk in the P card process. Revisions included setting firm deadlines for turning in statements, defining required documentation and clarifying authorization requirements. In addition, procedures were established for handling non-compliance with the P card manual.

**Independent School District No. 720
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance
June 30, 2022**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2022-001 – Lack of Segregation of Accounting Duties (Continued)

CORRECTIVE ACTION PLAN (CAP): (CONTINUED)

2. Actions Planned in Response to Finding (Continued)

- Staff are empowered to question expenditures. The District will develop and communicate channels of communication in the event that an employee has an incident to report for which they do not feel they are being heard.

3. Official Responsible for Ensuring CAP

William Menozzi, Director of Finance and Operations, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The CAP will be monitored continually by the Director of Finance and Operations.

5. Plan to Monitor Completion of CAP

The School Board will be monitoring this CAP.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

Minnesota Legal Compliance

Independent Auditor's Report

To the School Board
Independent School District No. 720
Shakopee, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2022, and the related notes to basic financial statements, and have issued our report thereon dated November 7, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters. However, our audit as 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.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 7, 2022

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2022



SHAKOPEE PUBLIC SCHOOLS
INDEPENDENT SCHOOL
DISTRICT 720

SHAKOPEE.K12.MN.US

1200 SHAKOPEE TOWN SQUARE
SHAKOPEE, MN 55379
952.496.5000



ANNUAL COMPREHENSIVE FINANCIAL REPORT

OF THE

SHAKOPEE PUBLIC SCHOOLS

INDEPENDENT SCHOOL DISTRICT NO. 720

SHAKOPEE, MINNESOTA

For the Year Ended

June 30, 2022

Prepared by

THE FINANCE DEPARTMENT

Bill Menozzi

Director of Finance and Operations

SHAKOPEE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 720
1200 Town Square
Shakopee, Minnesota 55379

Independent School District No. 720
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**Independent School District No. 720
Board of Education and Administration
June 30, 2022**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Kristi Peterson	Chairperson	December 31, 2022
Judith Tomczik	Vice Chairperson	December 31, 2022
Tim Brophy	Clerk	December 31, 2024
Joe Aldrich	Treasurer	December 31, 2022
Paul Christiansen	Director	December 31, 2022
Ibrahim Mohamed	Director	December 31, 2024
Jeff Smith	Director	December 31, 2024

Administration

Dr. Mike Redmond	Superintendent
Dave Orłowsky	Assistant Superintendent
Bill Menozzi	Director of Finance and Operations
Julie Fred	Director of Special Services
Bryan Drozd	Director of Instructional Technology
Lisa Rahn	Director of Community Education
Keith Gray	Director of Human Resources
Nancy Thul	Director of Learning, Teaching, and Equity

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November 21, 2022

To: Citizens of District 720 Shakopee Public Schools
Board of Education
Employees of the School District

INTRODUCTION

The Annual Comprehensive Financial Report (ACFR) of Independent School District No. 720, Shakopee, Minnesota (the District) for the fiscal year ended June 30, 2022, is 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. The District administration accepts full responsibility for the accuracy, completeness and fairness in presentation of the enclosed financial reports. 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 and a list of the District's principal officials. 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 fund 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 the form of an MD&A. 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 PROFILE/ORGANIZATION

Shakopee Public Schools serves approximately 7,800 students in Shakopee, Savage, Prior Lake, and the Jackson, Louisville, and Sand Creek Townships. The district is in the southwest suburbs in the Twin Cities. The Shakopee school district is proud to serve a very diverse population of students and families with more than 70 languages and dialects from around the world spoken in our schools.

DISTRICT PROFILE/ORGANIZATION (CONTINUED)

The District offers a wide variety of programming and activities for all students. At Shakopee High School, there are many opportunities for students to earn college credit and high school credit at the same time through our Advanced Placement courses; CAPS (Center for Advanced Professional Studies) program and CIS (College in the Schools). Other notable programs in the district include the pre-engineering program Project Lead the Way, Young Scholars which serves students in our elementary grades and our Excellence with Equity program.

The Shakopee School District is committed to providing the best opportunities for students and is dedicated to helping them excel and achieve their educational goals. Eight years ago, the district began to look at the curriculum, and together with the instructional staff, began re-imagining academics in the district. The secondary educational model was changed and a new vision for Shakopee High School, the Academies of Shakopee, was created to ensure a welcoming, inclusive environment within a large high school setting and to improve student success in post-secondary programs and career. There are six academies: Arts & Communication, Business & Entrepreneurship, Engineering & Manufacturing, Health Sciences, Human Services, Science & Technology and a Ninth Grade Academy.

With over 1,100 total staff, Shakopee Public Schools is one of the major employers in the area. During 2021-2022, the District operated 11 buildings: one traditional high school, one alternative high school, two middle schools, five elementary schools, an early childhood center and the district administrative office. District buildings have an average age of 30 years and comprise over 1.6 million square feet in size. The District is currently organized by grade level with elementary schools serving students in kindergarten through grade 5, middle schools serving grades 6-8, and the high school serving grades 9-12.

Mission

Shakopee Schools, in partnership with our community, will educate lifelong learners to succeed in a diverse world.

Vision

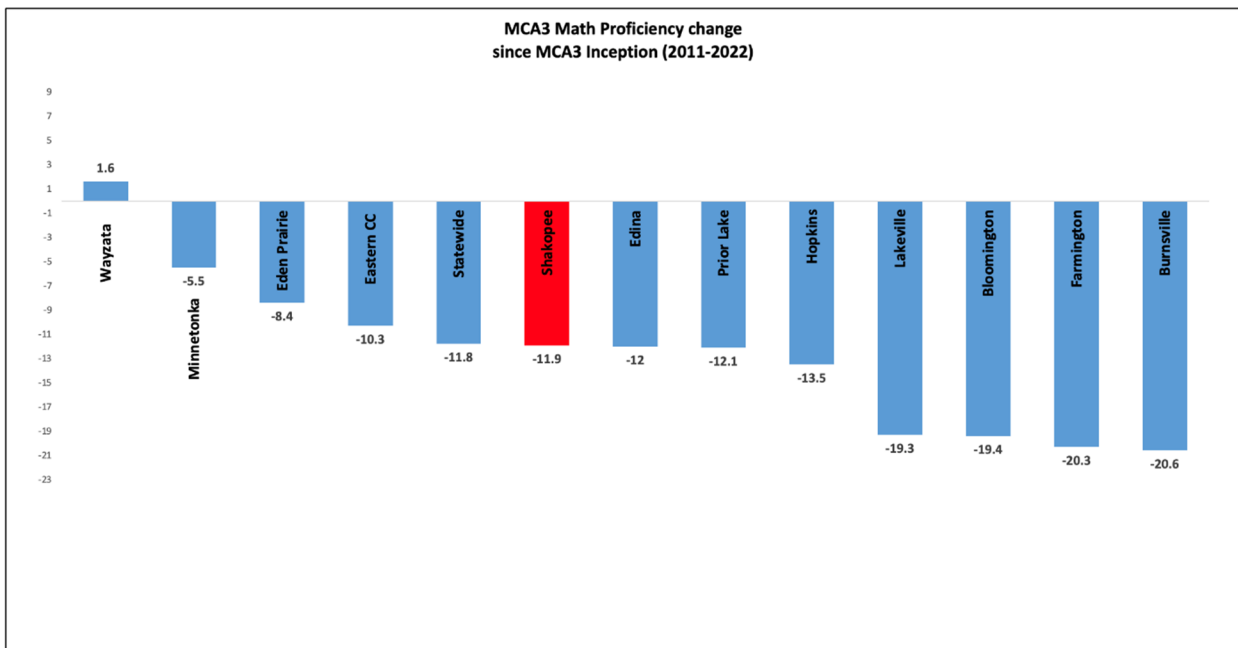
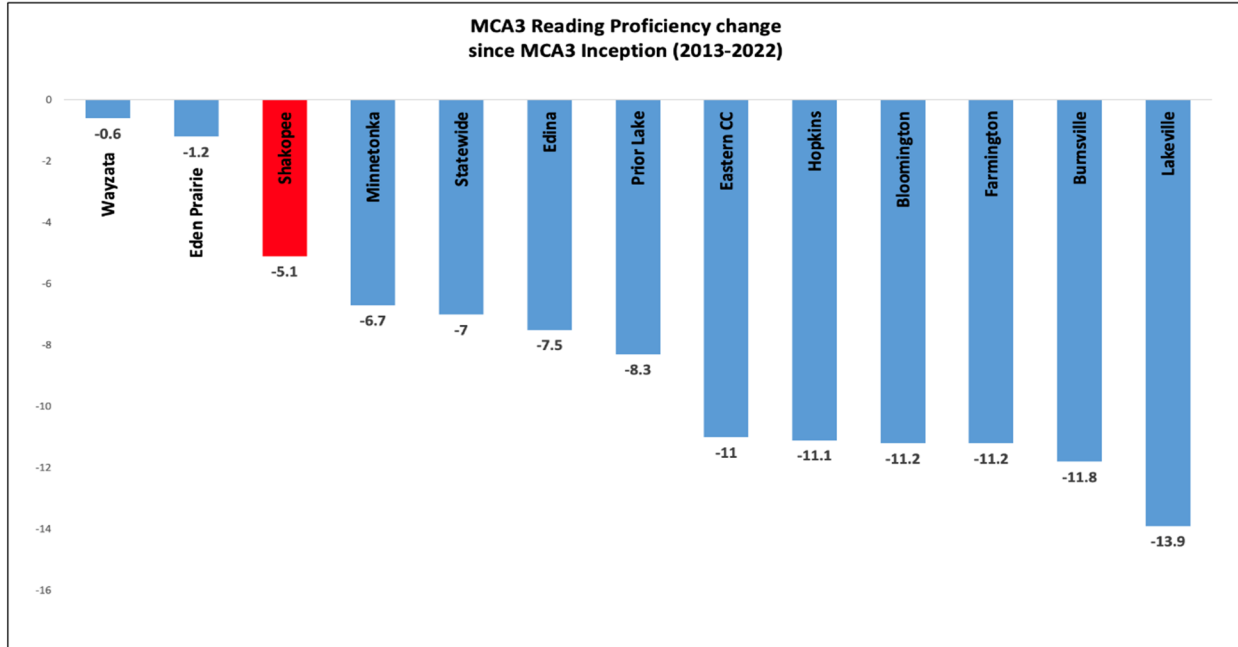
The Shakopee School District is committed to providing the best opportunities for our students. We are dedicated to helping them excel and achieve their educational goals and teaching them to be good citizens of our community, our nation and our world.

DISTRICT PROFILE/ORGANIZATION (CONTINUED)

Testing Data

The Minnesota Comprehensive Assessments (MCA's) are part of the state's school testing system and administered to students in the spring of each year. Students in grades 3-11 take assessments in Math, Reading and Science. The following graphs show district trends for proficiency rates compared to the state of Minnesota in the areas of Reading and Math.

MCA reaching and math proficiency changes since inception are shown in the following charts.



REPORTING ENTITY

Independent School District No. 720, also known as Shakopee Public Schools, is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for policy and governance and fiscal control of Shakopee Public Schools. The School Board is responsible for the legal level of budgetary control at the fund level. The Superintendent is appointed by the Board and is responsible for administrative control of the District. 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.

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, 2022, 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 LTD performed the audit for the 2021-22 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 thrust of the District's accounting system is to provide adequate internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived, and that the evaluation of the cost and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance for proper recording of financial transactions.

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The Superintendent and Director of Finance & Operations are authorized to make financial commitments within budgetary guidelines. 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 District has established a system of internal controls that provide reasonable assurance that assets are safeguarded from misuse or losses. Encumbrances, or open purchase orders, are used as a budgetary control tool and are charged against line item budgets when issued. Specific expenditure, revenue and detail transaction reports are available online or in hard copy for individuals with budget responsibilities. The reports can be viewed and printed either in the Business Office or in the administrative office in each building or department. Ongoing budget 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. If needed, the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures in the fall, winter and spring. The revised budget is presented to the School Board for approval.

SIGNIFICANT EVENTS

The District's finances are largely dependent on student enrollment; with the state basic general education formula allowance at \$6,728 per student for the 2021-22 school year. Shakopee has experienced increasing enrollment from 2011-12 to 2021-22. During that time, 544 students joined the district, an increase of 7%.

However, in the five-year period from 2017-18 to 2021-22, the District has seen a decrease in enrollment of 328 students, a decrease of 4%.

FINANCIAL PROSPECTS FOR FUTURE YEARS

The voters supported the district and approved a Building Bond issue of \$102.5 million and a Capital Projects referenda of \$2.5 million in 2015. The Building Bond enabled the expansion of the high school and provided security improvements around the district as well as additional outdoor facilities. The Capital Projects money is utilized to support the Shakopee School District's technology needs for teachers and staff.

Voters in the District has Board approved referendum authority of \$1,266 per pupil in November 2021. The first year of the additional levy authority will be the 2022-23 school year. The referendum money will be used to maintain high quality educational programs and experiences for students.

Like all public school districts in Minnesota, Shakopee Schools relies on student generated revenue for funding in the general fund. The ability to project enrollment accurately is an important part of budget building. During 2021-22, the revised budget enrollment projection was 7,939 average daily membership (ADM). Actual enrollment was 7,938, a difference of 1 ADM from budget. Enrollment projections for the 2022-23 adopted budget are 7,823 ADM, a decrease of 115 from prior year actual.

ECONOMIC FACTORS

The District is located in Scott County, which is part of the seven-county metro area of Minneapolis/St. Paul. Residents are typically employed in professional vocations within the metropolitan area.

The taxable market value of property within the District continues to increase. Referendum market values increased by over \$1.8 billion from 2017 to 2021 due to new construction and valuation increases. The communities located within the District continue to develop areas for residential and commercial expansion and growth.

In recent sessions, the State of Minnesota's general education funding has been providing an annual 2% increase. While these nominal increases are helpful, they fall far short of meeting today's educational needs.

INITIATIVES

In August 2014, the district prepared a strategic plan to improve academic programming and increase student achievement results. The district has been on a steady mission to align curriculum and learning experiences with the heightened expectations of a more global, interconnected, and tech-savvy world. The strategic plan articulates expectations called deliverables for district officials and for schools to accomplish over the next five years. These deliverables are the district's benchmarks of progress and a means to assure all students are college and career ready.

Voters approved a bond and technology referendum in 2015 which includes:

- Expansion of the high school to accommodate 3,200 students in grades 9-12.
- Renovation or improvement of fields and stadiums
- 1:1 devices for all students in grades 3-12 and 2:1 devices for students K-2.
- Upgrade in security in a variety of buildings

INITIATIVES (CONTINUED)

The district has committed itself to our mission of college and career readiness for all students. In 2018, the district opened the Academies of Shakopee – the newly expanded high school houses six Career Academies. Ninth grade students will enter Freshman Academy surrounded by teams of teachers and staff to support their transition to high school. At registration time, they will choose a "home" career academy for their sophomore through senior year. These small learning communities will ensure they have a smooth transition to postsecondary and beyond.

Middle schools include grades 6-8 and truly fulfill the philosophy of middle schools to meet the unique needs of adolescent students. Middle schools provide a more personalized learning approach with a team of teachers to allow students more flexibility, student driven and self-paced learning.

The technology referendum fuels district efforts to ensure our students are ready for a global and interconnected world.

All of this work requires a significant investment of time and resources for training teachers to use a more personalized, student-driven, technology-rich learning environment.

INDEPENDENT AUDIT AND CERTIFICATE OF EXCELLENCE

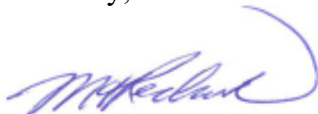
State statutes require an annual audit by independent certified public accountants. The accounting firm of BerganKDV LTD was selected by the School Board to conduct the annual audit.

This report has been prepared following the guidelines provided by the Association of School Business Officials International (ASBO) for their Certificate of Excellence in Financial Reporting Program. In 2021, the District received recognition from this program by receiving the Certificate of Excellence. Continuing to achieve recognition by this program is a goal of the District's Business Office and provides a clear indication of the District's high standards for financial reporting. The District plans to submit the 2021-2022 ACFR to the ASBO Certificate Program for consideration.

ACKNOWLEDGMENTS

The time, effort, and attention that go into the timely preparation of a ACFR require the commitment and cooperation of many people. We acknowledge the efforts of the Business Office staff in providing complete and accurate data for this Annual Comprehensive Financial Report, as well as for their dedication and to the School Board for their encouragement and leadership.

Sincerely,



Dr. Mike Redmond
Superintendent



Bill Menozzi
Director of Finance and Operations

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**Independent School District No. 720
Certificate of Excellence in Financial Reporting**



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

Shakopee Public School District

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

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



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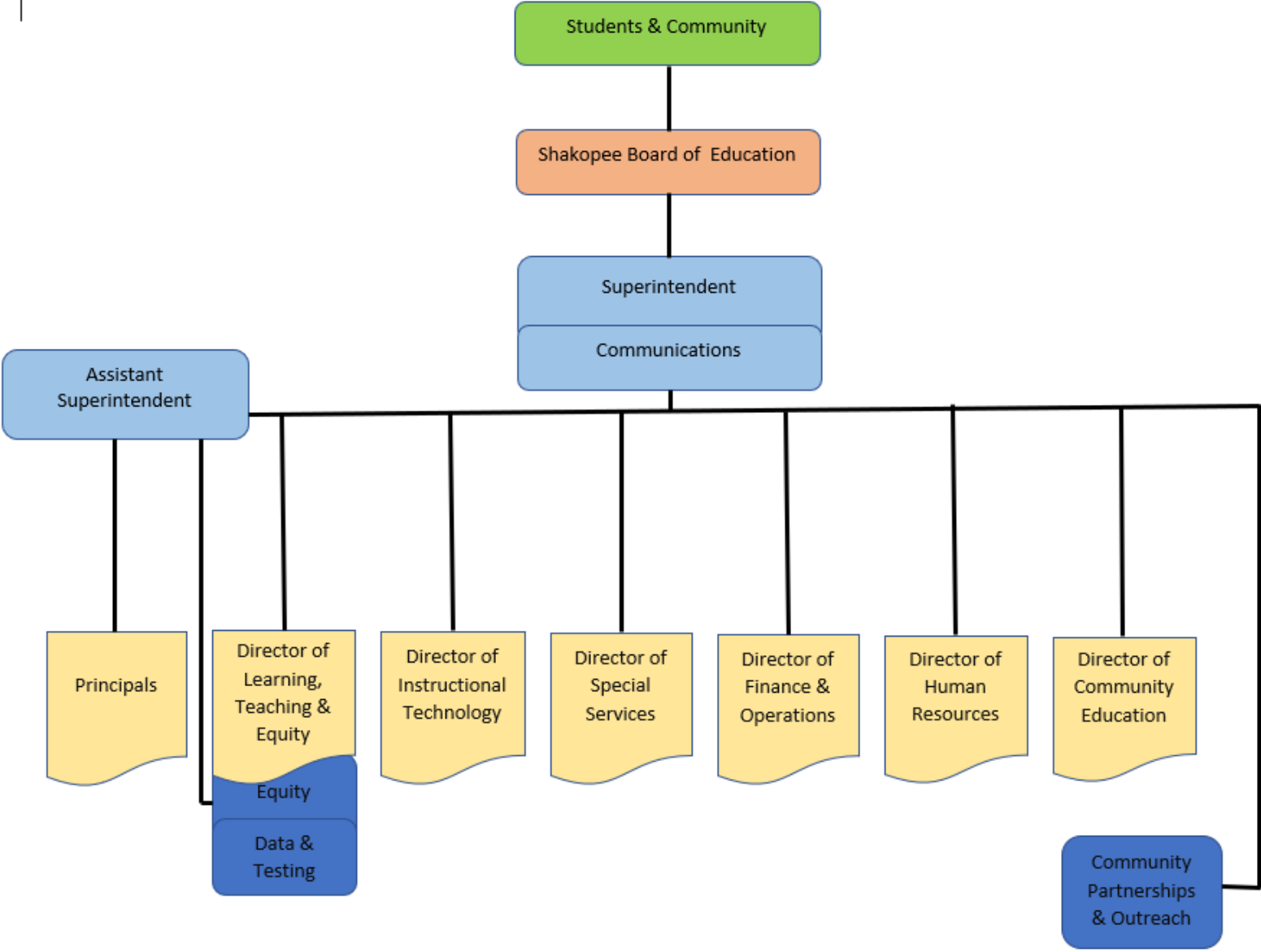
**William A. Sutter
President**

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**David J. Lewis
Executive Director**

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**Independent School District No. 720
Organizational Chart
As of June 30, 2022**



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Independent Auditor's Report

To the School Board
Independent School District No. 720
Shakopee, 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. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2022, 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. 720, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund 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. 720 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Implementation of GASB 87

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The management of Independent School District No. 720 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, which raise substantial doubt about the District's ability to continue as a going concern for one year 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.

Required Supplementary Information

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

Supplementary Information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is 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 November 7, 2022, 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.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 7, 2022

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**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

This section of Independent School District No. 720's (the "District") annual financial report presents Management's Discussion and Analysis (MD&A) of the District's financial performance during the fiscal year ended June 30, 2022. Please read it in conjunction with the other components of the District's annual financial report.

Overview of the Financial Statements

The financial section of the annual report consists of the following parts:

- Independent Auditor's Report,
- Management's Discussion and Analysis,
- Basic financial statements, including the government-wide financial statements, fund financial statements, and notes to financial statements,
- Required supplementary information, and
- Combining and individual fund statements and schedules.

The following explains the two types of statements included in the basic financial statements:

Government-Wide Statements

The government-wide statements (Statement of Net Position and Statement of Activities) 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 it has changed. Net position, the difference between the District's assets and deferred outflows of resources and liabilities and 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 indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District requires consideration of 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 all shown in one category titled "governmental activities." These activities, including regular and special education, transportation, administration, food services, and community education, are primarily financed with state aids and property taxes.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Overview of the Financial Statements (Continued)

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds, rather than the District as a whole. Funds that do not meet the threshold to be classified as major funds (Food Service Special Revenue Fund and Community Service Special Revenue Fund) are called nonmajor funds. Detailed financial information for nonmajor funds can be found in the supplementary information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

For Minnesota schools, funds are established in the Uniform Financial Accounting and Reporting System (UFARS) in accordance with statutory requirements and accounting principles generally accepted in the United States of America.

The District maintains the following three kinds of funds:

Governmental Funds – 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 less 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 (reconciliation schedules) immediately following the governmental fund statements that explain the relationship (or differences) between these two types of financial statement presentations.

Fiduciary Funds – The District is the custodian, or fiduciary, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

Proprietary Funds – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide statements. The District uses internal service funds to report activities that provide supplies and services for its other programs and activities. The District currently has two internal service funds; the Self-Insured Dental Fund and Self-Insured Medical Fund.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Financial Analysis of the District as A Whole

Table 1 is a summarized view of the District's Statement of Net Position:

**Table 1
Summary Statement of Net Position
as of June 30, 2022 and 2021**

	2022	2021
Assets and Deferred Outflows		
Current and other assets	\$ 155,353,796	\$ 153,354,933
Capital assets, net of depreciation	258,387,364	257,285,857
Total assets	413,741,160	410,640,790
Deferred outflows of resources	24,808,449	31,655,311
Total assets and deferred outflows of resources	\$ 438,549,609	\$ 442,296,101
Liabilities and Deferred Inflows		
Current and other liabilities	\$ 11,767,387	\$ 17,879,061
Long-term liabilities, including due within one year	295,690,704	335,555,758
Total liabilities	307,458,091	353,434,819
Deferred inflows of resources	121,022,415	97,204,334
Net Position		
Net investment in capital assets	\$ 92,463,986	\$ 82,755,741
Restricted	11,885,035	10,079,420
Unrestricted	(94,279,918)	(101,178,213)
Total net position	10,069,103	(8,343,052)
Total liabilities, deferred inflows of resources, and net position	\$ 438,549,609	\$ 442,296,101

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

The financial position of the District improved this year as measured by total net position. For the year ended June 30, 2022, total net position increased by \$18,412,155. Net investment in capital assets increased by \$9,708,245 and unrestricted increased by \$6,898,295.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Financial Analysis of the District as A Whole (Continued)

Table 2 is a summarized view of the District's Statement of Activities:

**Table 2
Summary Statement of Activities
for the Years Ended June 30, 2022 and 2021**

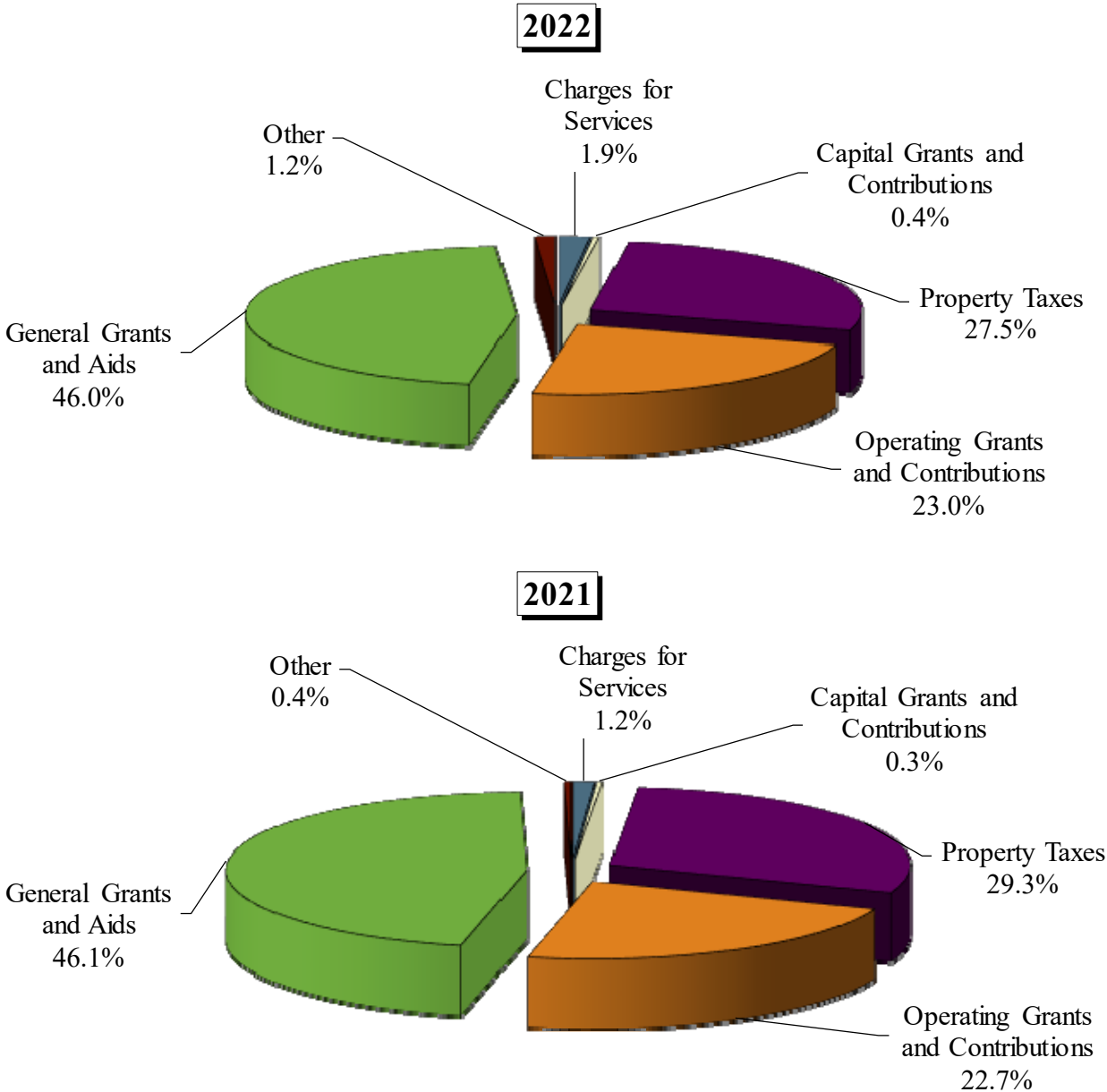
	2022	2021
Revenues		
Program revenues		
Charges for services	\$ 2,411,075	\$ 1,587,904
Operating grants and contributions	29,538,244	30,503,605
Capital grants and contributions	460,646	396,516
General revenues		
Property taxes	35,233,983	39,476,955
General grants and aids	59,031,031	62,073,034
Other	1,573,184	488,308
Total revenues	128,248,163	134,526,322
Expenses		
Administration	4,552,784	5,720,333
District support services	2,574,259	2,640,387
Elementary and secondary regular instruction	44,164,260	50,659,122
Vocational education instruction	703,393	1,031,568
Special education instruction	18,643,488	20,660,274
Instructional support services	7,522,292	7,628,921
Pupil support services	7,884,440	8,576,605
Sites and buildings	7,839,676	6,935,247
Fiscal and other fixed cost programs	239,205	174,026
Food service	4,461,094	3,397,836
Community service	2,615,986	2,815,962
Depreciation not allocated to other functions	3,628,782	3,509,260
Interest and fiscal charges	5,006,349	6,629,000
Total expenses	109,836,008	120,378,541
Change in net position	18,412,155	14,147,781
Net position - beginning, as restated	(8,343,052)	(22,490,833)
Net position - ending	\$ 10,069,103	\$ (8,343,052)

The table summarizes all of the governmental activities of the District and is presented on the accrual basis of accounting. Program revenues are allocated to specific programs and general revenues are shown separately and not allocated. Depreciation expense is included in expenses, but capital asset purchase costs, debt proceeds, and the repayment of debt principal are excluded.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Financial Analysis of the District as A Whole (Continued)

Figure A – Sources of Revenue for Fiscal Years 2022 and 2021



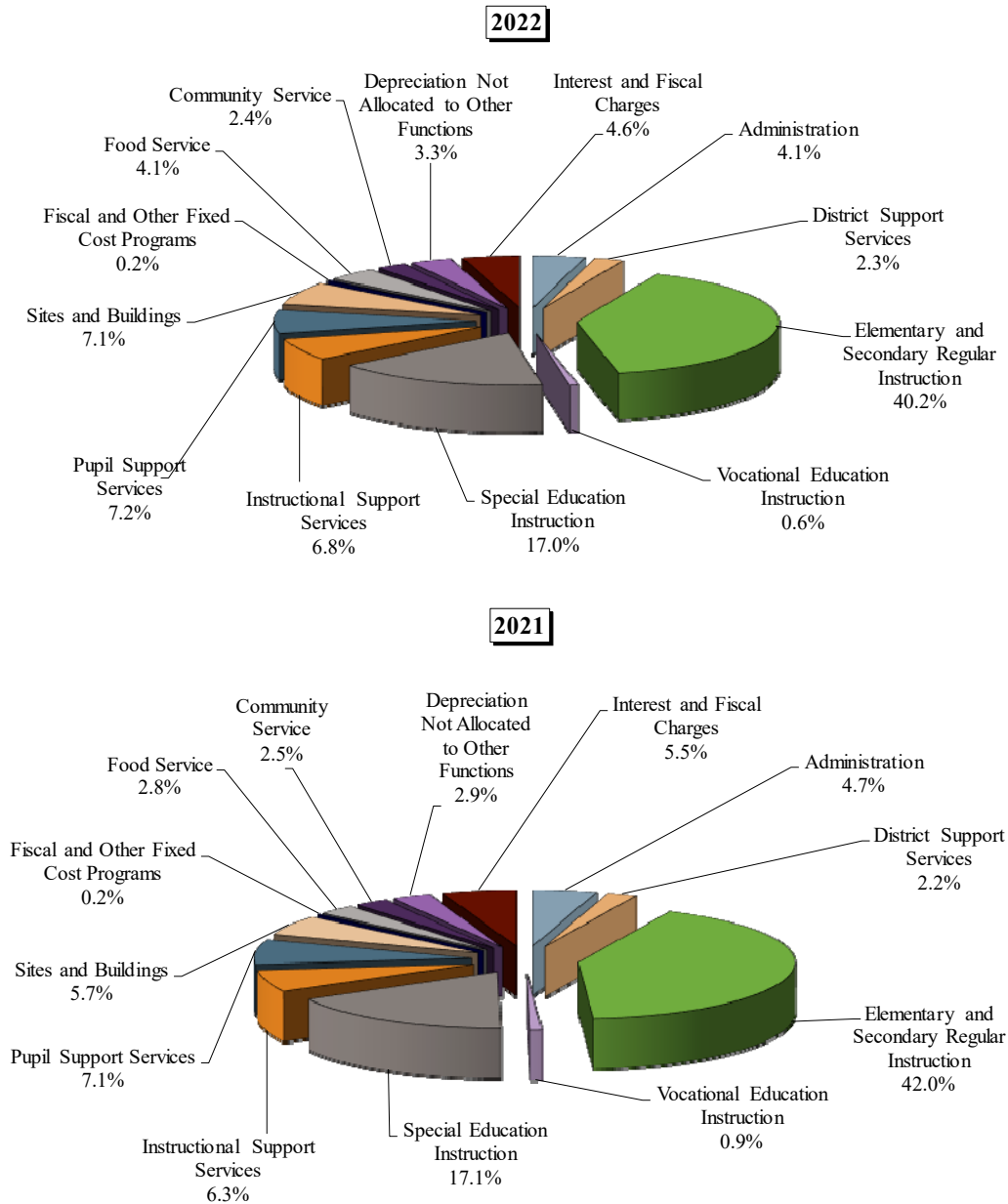
The largest share of the District's revenue is received from the state, which includes General Education Aid and most of the operating grants. Consequently, the District's funding depends significantly on the state's financial fluctuations.

Property taxes are generally the next largest source of funding. The level of property tax revenue is largely dependent on taxpayers of the District by way of operating and building referenda.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Financial Analysis of the District as A Whole (Continued)

Figure B – Expenses for Fiscal Years 2022 and 2021



The District's expenses are predominately related to educating students. The majority of the District's expenses were in categories directly related to providing instruction, which includes: elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Financial Analysis of the District's Funds

The financial performance of the District as a whole is also reflected in its governmental funds. Table 3 shows the change in total fund balances in each of the District's governmental funds:

**Table 3
Governmental Fund Balances
as of June 30, 2022 and 2021**

	2022	2021	Increase (Decrease)
Governmental Funds			
Major funds			
General	\$ 14,399,102	\$ 10,893,068	\$ 3,506,034
Capital projects – building construction	5,282,706	10,896,629	(5,613,923)
Debt service	80,338,151	80,568,831	(230,680)
Nonmajor funds			
Special revenue funds			
Food service	1,901,469	494,312	1,407,157
Community service	217,156	216,573	583
	<u>\$ 102,138,584</u>	<u>\$ 103,069,413</u>	<u>\$ (930,829)</u>

Analysis of the General Fund

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to as the original budget. During the year, the District may change the budget for known significant changes in circumstances, such as updated enrollment, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, health insurance premium increases, special education tuition changes or utility rate changes. During the year, the District reviewed operating results and amended the original budget.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Analysis of the General Fund (Continued)

Table 4 summarizes the operating results of the General Fund:

**Table 4
General Fund
Operating Results**

	2022 Actual	Over (Under) Final Budget		Over (Under) Prior Year	
		Amount	Percent	Amount	Percent
Revenue and other financing sources	\$ 100,095,351	\$ (2,010,592)	-2.01%	\$ (3,370,999)	-3.31%
Expenditures	<u>98,560,495</u>	(1,628,776)	-1.65%	(2,491,304)	-2.52%
Net change in fund balances	<u>\$ 1,534,856</u>				

Actual expenditures were under budget largely due to conservative budgeting in the general fund to account for possible contingencies. Expenses were lower than budget in several areas due to conservative budgeting and as a continued result of operations during the COVID-19 pandemic.

Analysis of Remaining Major Funds

The District's activity in the Capital Projects – Building Construction Fund is related to projects financed with general obligation (G.O.) building bonds. Voters approved a \$102.5 million building project in the spring of 2015. The money for the project was received in fiscal year 2016. A majority of the money was spent in fiscal years 2017 and 2018. The main component of the project increased the size of the current high school by over 300,000 square feet. The District also used the Capital Projects fund to improve security at several locations, make improvements at some outdoor facilities, and address energy efficiency and deferred maintenance projects in accordance with the facilities task force recommendations on long term facilities maintenance (LTFM). In November 2020, the District issued the 2020C G.O. Facilities Maintenance Bonds for \$24,068,822 to fund additional building maintenance projects.

Activity of the Debt Service Fund is largely controlled in accordance with each outstanding debt issue's amortization plan. The Debt Service Fund has approximately \$80.338 million of year-end fund balance to help finance future debt obligations.

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Capital Assets and Long-Term Liabilities

Capital Assets

Table 5 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation expense for fiscal years ending June 30, 2022 and 2021:

**Table 5
Capital Assets**

	2022	2021	Increase (Decrease)
Land	\$ 13,475,173	\$ 13,475,173	\$ -
Construction in progress	8,041,719	34,005,959	(25,964,240)
Capital assets, net of accumulated depreciation			
Site improvements	11,493,578	8,239,653	3,253,925
Buildings	215,634,394	193,326,903	22,307,491
Furniture and equipment	8,390,610	8,238,169	152,441
Leased assets	1,351,890	-	1,351,890
Total	\$ 258,387,364	\$ 257,285,857	\$ 1,101,507
Depreciation expense	\$ 8,598,879	\$ 8,096,938	\$ 501,941

Long-Term Liabilities

Table 6 illustrates the components of the District's long-term liabilities, together with the change from the prior year:

**Table 6
Outstanding Long-Term Liabilities**

	2022	2021	Increase (Decrease)
G.O. Bonds payable, net of premium	\$ 241,697,036	\$ 247,435,121	\$ (5,738,085)
Certificates of participation payable, net of premium	-	9,220,601	(9,220,601)
Financed purchase payable	3,563,043	3,397,078	165,965
Lease Liability	1,368,064	-	1,368,064
Compensated absences payable	469,318	446,388	22,930
Total	\$ 247,097,461	\$ 260,499,188	\$ (13,401,727)

**Independent School District No. 720
Management's Discussion and Analysis
June 30, 2022**

Capital Assets and Long-Term Liabilities (Continued)

Long-Term Liabilities (Continued)

Scheduled payments resulted in the decrease of the Certificates of Participation payable. The District is leasing MacBooks and iPads from Apple as part of a district-wide technology initiative.

The state limits the amount of G.O. debt the District can issue to 15% of the market value of all taxable property within the District's corporate limits. (See Table 7.)

**Table 7
Limitations on Debt**

District's market value	\$ 6,720,140,882
Limit rate	15.0%
Legal debt limit	\$ 1,008,021,132

Additional details of the District's capital assets and long-term debt activity can be found in the Notes to the Financial Statements.

Factors Bearing on the District's Future

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the State of Minnesota for educational resources. The basic general education formula amount for all Minnesota school districts increased 2.45% to \$6,728 in 2022. An improving economy has reduced some of the challenges in funding education for Minnesota schools in recent years.

Shakopee Public Schools will need to continue to look at possible ways to increase other non-state revenue and continue to identify efficiencies to control expenses for fiscal year 2022-23 and beyond. The District utilizes a financial planning model that incorporates anticipated revenue and expenditure increases to more closely monitor the finances of the District on a long-range basis. The model is intended to show the total amount of reductions necessary for the District to adhere to its fund balance policy, while striving to maintain its commitment to academic excellence and educational opportunity for students.

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 the money it receives. More detailed information can be found in the other sections of this financial report. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 720, 1200 Shakopee Town Square, Shakopee, Minnesota 55379.

BASIC FINANCIAL STATEMENTS

Independent School District No. 720
Statement of Net Position
June 30, 2022

	Governmental Activities <u>2022</u>
Assets	
Cash and investments	\$ 124,440,500
Current property taxes receivable	21,173,329
Delinquent property taxes receivable	117,820
Accounts receivable	111,460
Due from Department of Education	7,005,194
Due from Federal Government through Department of Education	1,344,575
Due from Federal Government	9,989
Due from other Minnesota school districts	16,926
Due from other governmental units	940
Due from OPEB Trust Fund	314,253
Inventory	60,285
Prepaid items	758,525
Capital assets not being depreciated	
Land	13,475,173
Construction in progress	8,041,719
Capital assets, net of accumulated depreciation	
Site improvements	11,493,578
Buildings	215,634,394
Furniture and equipment	8,390,610
Leased assets, net of accumulated amortization	
Buildings	<u>1,351,890</u>
Total assets	<u>413,741,160</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	24,203,456
Deferred outflows of resources related to OPEB	604,993
Total deferred outflows of resources	<u>24,808,449</u>
 Total assets and deferred outflows of resources	 <u><u>\$ 438,549,609</u></u>

Independent School District No. 720
Statement of Net Position
June 30, 2022

	Governmental
	2022
Liabilities	
Accounts payable	\$ 1,770,237
Contracts payable	244,105
Salaries and benefits payable	6,656,962
Interest payable	2,614,798
Due to other Minnesota school districts	228,500
Due to other governmental units	5,329
Unearned revenue	247,456
Bonds payable, net	
Payable within one year	28,995,000
Payable after one year	212,702,036
Certificates of participation payable, net	
Payable within one year	-
Payable after one year	-
Lease liability	
Payable within one year	296,884
Payable after one year	1,071,180
Financed purchase agreements payable	
Payable within one year	1,620,649
Payable after one year	1,942,394
Compensated absences payable	
Payable within one year	469,318
Net other post employment benefit (OPEB) liability	6,431,227
Net pension liability	42,162,016
Total liabilities	307,458,091
Deferred Inflows of Resources	
Property taxes levied for subsequent year's expenditures	42,596,628
Deferred amount on refunding	1,483,515
Deferred inflows of resources related to pensions	73,326,673
Deferred inflows of resources related to OPEB	3,615,599
Total deferred inflows of resources	121,022,415
Net Position	
Net investment in capital assets	92,463,986
Restricted	
Debt service	883,876
Food service	1,901,469
Community service	408,296
Other purposes	8,691,394
Unrestricted	(94,279,918)
Total net position	10,069,103
Total liabilities, deferred inflows of resources, and net position	\$ 438,549,609

Independent School District No. 720
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expense) and Changes in Net Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2022
Governmental activities					
Administration	\$ 4,552,784	\$ 1,163	\$ -	\$ -	\$ (4,551,621)
District support services	2,574,259	36,595	67	-	(2,537,597)
Elementary and secondary regular instruction	44,164,260	555,584	7,832,345	-	(35,776,331)
Vocational education instruction	703,393	613	16,860	-	(685,920)
Special education instruction	18,643,488	-	12,662,977	-	(5,980,511)
Instructional support services	7,522,292	100,628	2,220,050	-	(5,201,614)
Pupil support services	7,884,440	8,545	316,057	-	(7,559,838)
Sites and buildings	7,839,676	58,370	-	460,646	(7,320,660)
Fiscal and other fixed cost programs	239,205	-	-	-	(239,205)
Food service	4,461,094	416,184	5,580,055	-	1,535,145
Community education and services	2,615,986	1,233,393	909,833	-	(472,760)
Depreciation not allocated to other functions	3,628,782	-	-	-	(3,628,782)
Interest and fiscal charges on long-term debt	5,006,349	-	-	-	(5,006,349)
Total governmental activities	\$ 109,836,008	\$ 2,411,075	\$ 29,538,244	\$ 460,646	(77,426,043)
General revenues					
Taxes					
Property taxes, levied for general purposes					15,813,536
Property taxes, levied for community service					616,245
Property taxes, levied for debt service					18,804,202
State aid-formula grants					59,031,031
Other general revenues					1,182,082
Investment income					163,856
Gain on sale of capital assets					227,246
Total general revenues					<u>95,838,198</u>
Change in net position					18,412,155
Net position - beginning					<u>(8,343,052)</u>
Net position - ending					<u>\$ 10,069,103</u>

See notes to basic financial statements.

Balance Sheet - Governmental Funds
June 30, 2022

	General	Debt Service	Capital Projects	Nonmajor Funds	Total Governmental Funds 2022
Assets					
Cash and investments	\$ 25,402,864	\$ 88,871,516	\$ 5,550,949	\$ 2,490,718	\$ 122,316,047
Current property taxes receivable	12,706,925	8,166,268	-	300,136	21,173,329
Delinquent property taxes receivable	49,724	66,097	-	1,999	117,820
Accounts receivable	106,562	-	-	4,898	111,460
Due from Department of Education	6,852,109	58,769	-	94,316	7,005,194
Due from Federal Government through Department of Education	1,118,975	-	-	225,600	1,344,575
Due from Federal Government	9,989	-	-	-	9,989
Due from other Minnesota school districts	16,926	-	-	-	16,926
Due from other governmental units	-	-	-	940	940
Due from OPEB Trust Fund	314,253	-	-	-	314,253
Inventory	-	-	-	60,285	60,285
Prepaid items	758,345	-	-	180	758,525
Total assets	\$ 47,336,672	\$ 97,162,650	\$ 5,550,949	\$ 3,179,072	\$ 153,229,343
Liabilities					
Accounts payable	\$ 946,220	\$ -	\$ 29,338	\$ 18,401	\$ 993,959
Contracts payable	5,200	-	238,905	-	244,105
Salaries and benefits payable	6,487,738	-	-	169,224	6,656,962
Due to other Minnesota school districts	228,500	-	-	-	228,500
Due to other governmental units	4,393	-	-	936	5,329
Unearned revenue	-	-	-	247,456	247,456
Total liabilities	7,672,051	-	268,243	436,017	8,376,311
Deferred Inflows of Resources					
Property taxes levied for subsequent year's expenditures	25,215,795	16,758,402	-	622,431	42,596,628
Unavailable revenue - delinquent property taxes	49,724	66,097	-	1,999	117,820
Total deferred inflows of resources	25,265,519	16,824,499	-	624,430	42,714,448
Fund Balances					
Nonspendable	758,345	-	-	60,465	818,810
Restricted	8,691,394	80,338,151	5,282,706	2,247,301	96,559,552
Assigned	499,548	-	-	-	499,548
Unassigned	4,449,815	-	-	(189,141)	4,260,674
Total fund balances	14,399,102	80,338,151	5,282,706	2,118,625	102,138,584
Total liabilities, deferred inflows of resources, and fund balances	\$ 47,336,672	\$ 97,162,650	\$ 5,550,949	\$ 3,179,072	\$ 153,229,343

**Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2022**

	2022
Total fund balances - governmental funds	\$ 102,138,584
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	363,281,708
Less accumulated depreciation	(106,246,234)
Leased buildings	1,672,415
Less accumulated amortization	(320,525)
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	(230,000,141)
Certificates of participation payable	-
Premium on bonds and certificates of participation payable	(11,696,895)
Deferred amount on refunding	(1,483,515)
Financed purchase agreements	(3,563,043)
Lease liability	(1,368,064)
Compensated absences payable	(469,318)
Net OPEB liability	(6,431,227)
Net pension liability	(42,162,016)
Deferred outflows of resources and deferred inflows of resources are created as a result of differences related to pensions and OPEB that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	24,203,456
Deferred inflows of resources related to pensions	(73,326,673)
Deferred outflows of resources related to OPEB	604,993
Deferred inflows of resources related to OPEB	(3,615,599)
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 deferred in the funds.	
	117,820
The self-insured Health 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.	
	1,348,175
Governmental funds do not report a liability for accrued interest on bonds and certificates of participation until due and payable.	
	(2,614,798)
Total net position - governmental activities	\$ 10,069,103

**Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2022**

	General	Debt Service	Capital Projects	Nonmajor Funds	Total Governmental Funds 2022
Revenues					
Local property taxes	\$ 15,817,079	\$ 18,817,749	\$ -	\$ 616,392	\$ 35,251,220
Other local and county revenues	1,688,285	113,342	27,291	1,261,098	3,090,016
Revenue from state sources	78,809,587	583,386	-	1,052,805	80,445,778
Revenue from federal sources	3,587,047	-	-	5,411,569	8,998,616
Sales and other conversion of assets	193,353	-	-	416,184	609,537
Total revenues	<u>100,095,351</u>	<u>19,514,477</u>	<u>27,291</u>	<u>8,758,048</u>	<u>128,395,167</u>
Expenditures					
Current					
Administration	4,682,246	-	-	-	4,682,246
District support services	2,561,123	-	-	-	2,561,123
Elementary and secondary regular instruction	42,169,525	-	-	-	42,169,525
Vocational education instruction	778,437	-	-	-	778,437
Special education instruction	19,621,000	-	-	-	19,621,000
Instructional support services	7,448,804	-	-	-	7,448,804
Pupil support services	7,958,440	-	-	-	7,958,440
Sites and buildings	6,571,045	-	-	-	6,571,045
Fiscal and other fixed cost programs	239,205	-	-	-	239,205
Food service	-	-	-	4,571,303	4,571,303
Community education and services	-	-	-	2,755,210	2,755,210
Capital outlay					
Administration	72,860	-	-	-	72,860
District support services	4,980	-	-	-	4,980
Elementary and secondary regular instruction	403,887	-	-	-	403,887
Vocational education instruction	5,919	-	-	-	5,919
Special education instruction	32,903	-	-	-	32,903
Instructional support services	2,243,106	-	-	-	2,243,106
Pupil support services	-	-	-	-	-
Sites and buildings	785,661	-	5,641,214	-	6,426,875
Food service	-	-	-	19,230	19,230
Community education and services	-	-	-	4,565	4,565
Debt service					
Principal	2,398,599	13,150,000	-	-	15,548,599
Interest and fiscal charges	582,755	6,595,157	-	-	7,177,912
Total expenditures	<u>98,560,495</u>	<u>19,745,157</u>	<u>5,641,214</u>	<u>7,350,308</u>	<u>131,297,174</u>
Excess of revenues over (under) expenditures	1,534,856	(230,680)	(5,613,923)	1,407,740	(2,902,007)
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	227,246	-	-	-	227,246
Bond issuance	7,845,000	-	-	-	7,845,000
Bond premium	730,098	-	-	-	730,098
Issuance of capital leases	1,605,213	-	-	-	1,605,213
Insurance recovery	13,621	-	-	-	13,621
Payment of refunded long-term debt	(8,450,000)	-	-	-	(8,450,000)
Total other financing sources (uses)	<u>1,971,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,971,178</u>
Net change in fund balances	3,506,034	(230,680)	(5,613,923)	1,407,740	(930,829)
Fund Balances					
Beginning of year	10,893,068	80,568,831	10,896,629	710,885	103,069,413
End of year	<u>\$ 14,399,102</u>	<u>\$ 80,338,151</u>	<u>\$ 5,282,706</u>	<u>\$ 2,118,625</u>	<u>\$ 102,138,584</u>

See notes to basic financial statements.

Independent School District No. 720
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended June 30, 2022

	2022
Net change in fund balances - total governmental funds	\$ (930,829)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	8,027,971
Depreciation and amortization expense	(8,598,879)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	
	(22,930)
Governmental funds recognize OPEB contributions as expenditures at the time of payment whereas the Statement of Activities recognizes when the expenses are incurred.	
	(204,642)
Principal payments on long-term debt are recognized as expenditures or other financing uses in the governmental funds but has no impact on net position in the Statement of Activities.	
	23,998,599
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	
	463,907
The accreted value of capital appreciation bonds is reported in the statement of net position but does not require the use of current financial resources.	
	(367,132)
Governmental funds report the effect of bond premiums when the debt is first issued as an other financing source, whereas these amounts are deferred and amortized in the Statement of Activities. Deferred amounts on refundings do not effect current financial resources.	
	1,344,690
Issuances of long-term debt are recognized as other financing sources in the governmental funds increasing fund balance but having no effect on net position in the Statement of Activities.	
	(9,450,213)
Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	
Pension expense	4,397,718
The self-insured Health 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	
	(228,868)
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 deferred in the funds.	
	(17,237)
Change in net position - governmental activities	\$ 18,412,155

Independent School District No. 720
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2022

	2022		2022	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 15,364,676	\$ 15,557,159	\$ 15,817,079	\$ 259,920
Other local and county revenues	1,704,618	1,579,363	1,688,285	108,922
Revenue from state sources	78,200,339	81,561,190	78,809,587	(2,751,603)
Revenue from federal sources	3,360,640	3,332,171	3,587,047	254,876
Sales and other conversion of assets	156,039	76,060	193,353	117,293
Total revenues	<u>98,786,312</u>	<u>102,105,943</u>	<u>100,095,351</u>	<u>(2,010,592)</u>
Expenditures				
Current				
Administration	5,406,676	4,891,038	4,682,246	(208,792)
District support services	2,455,869	2,554,573	2,561,123	6,550
Elementary and secondary regular instruction	42,134,421	42,883,259	42,169,525	(713,734)
Vocational education instruction	1,038,024	902,816	778,437	(124,379)
Special education instruction	20,026,033	20,031,950	19,621,000	(410,950)
Instructional support services	8,551,361	7,452,089	7,448,804	(3,285)
Pupil support services	8,517,037	8,637,117	7,958,440	(678,677)
Sites and buildings	6,156,380	6,063,103	6,571,045	507,942
Fiscal and other fixed cost programs	238,170	240,000	239,205	(795)
Capital outlay				
Administration	65,474	65,475	72,860	7,385
District support services	4,682	4,682	4,980	298
Elementary and secondary regular instruction	265,781	466,631	403,887	(62,744)
Vocational education instruction	1,561	6,323	5,919	(404)
Special education instruction	1,561	1,561	32,903	31,342
Instructional support services	1,992,023	1,991,781	2,243,106	251,325
Pupil support services	-	-	-	-
Sites and buildings	64,688	1,301,188	785,661	(515,527)
Debt service				
Principal	2,249,828	2,249,828	2,398,599	148,771
Interest and fiscal charges	445,857	445,857	582,755	136,898
Total expenditures	<u>99,615,426</u>	<u>100,189,271</u>	<u>98,560,495</u>	<u>(1,628,776)</u>
Excess of revenues over (under) expenditures	(829,114)	1,916,672	1,534,856	(381,816)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	75,000	-	227,246	227,246
Bond issuance	-	-	7,845,000	7,845,000
Bond premium	-	-	730,098	730,098
Issuance of capital leases	1,020,000	1,020,000	1,605,213	585,213
Insurance recovery	-	-	13,621	13,621
Payment of refunded long-term debt	-	-	(8,450,000)	(8,450,000)
Total other financing sources (uses)	<u>1,095,000</u>	<u>1,020,000</u>	<u>1,971,178</u>	<u>951,178</u>
Net change in fund balance	<u>\$ 265,886</u>	<u>\$ 2,936,672</u>	3,506,034	<u>\$ 569,362</u>
Fund Balance				
Beginning of year			<u>10,893,068</u>	
End of year			<u>\$ 14,399,102</u>	

See notes to basic financial statements.

Independent School District No. 720
Statement of Net Position - Proprietary Funds
As of June 30, 2022

	<u>Governmental Activities - Internal Service Funds</u>
Assets	
Current	
Cash and cash equivalents	<u>\$ 2,124,453</u>
Liabilities	
Current	
Incurred but not reported claims	<u>\$ 776,278</u>
Net Position	
Unrestricted	<u>1,348,175</u>
Total liabilities and net position	<u>\$ 2,124,453</u>

**Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
Year Ended June 30, 2022**

	<u>Governmental Activities - Internal Service Funds</u>
Operating Revenue	
Charges for services	<u>\$ 9,284,278</u>
Operating Expenses	
Insurance	9,468,222
Salaries	38,460
Benefits	6,623
Total operating expenses	<u>9,513,305</u>
Operating income	(229,027)
Nonoperating Revenue	
Investment income	<u>159</u>
Change in net position	(228,868)
Net Position	
Beginning of year	<u>1,577,043</u>
End of year	<u><u>\$ 1,348,175</u></u>

Statement of Cash Flows - Proprietary Funds
Year Ended June 30, 2022

	<u>Governmental Activities - Internal Service Funds</u>
Cash Flows - Operating Activities	
Receipts from District contributions	\$ 9,282,697
Employee claims paid	(9,500,022)
Payments to employees	<u>(45,083)</u>
Net cash flows - operating activities	(262,408)
 Cash Flows - Investing Activities	
Interest received	<u>159</u>
 Net change in cash and cash equivalents	 (262,249)
 Cash and Cash Equivalents	
Beginning of year	<u>2,386,702</u>
End of year	<u><u>\$ 2,124,453</u></u>
 Reconciliation of Operating Income to Net Cash Flows - Operating Activities	
Operating income	\$ (229,027)
Adjustments to reconcile operating loss to net cash	
flows - operating activities	
Salaries and benefits payable	(1,581)
Incurred but not reported claims	<u>(31,800)</u>
Net adjustments	<u>(33,381)</u>
Net cash flows - operating activities	<u><u>\$ (262,408)</u></u>

Independent School District No. 720
Statement of Fiduciary Net Position
June 30, 2022

	OPEB Trust Fund	Custodial Fund
Assets		
Cash and cash equivalents	\$ -	\$ 24,103
Investments		
Brokered money markets	91,060	-
Mutual funds - fixed income	1,818,960	-
Mutual funds - equity	3,344,290	-
Total assets	5,254,310	24,103
Liabilities		
Accounts payable	2,214	\$ 10,720
Due to General Fund	314,253	-
Total liabilities	316,467	10,720
Net Position		
Held in trust for OPEB	4,937,843	-
Held in trust for scholarships	-	13,383
Total net position held in trust	\$ 4,937,843	\$ 13,383

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2022

	OPEB Trust Fund	Custodial Fund
Additions		
Contributions	\$ -	\$ 12,161
Investment income	(810,616)	27
Total additions	(810,616)	12,188
Deductions		
Health insurance benefits	314,253	-
Scholarships	-	12,256
Professional fees	24,562	-
Total deductions	338,815	12,256
Change in net position	(1,149,431)	(68)
Net Position		
Beginning of year	6,087,274	13,451
End of year	\$ 4,937,843	\$ 13,383

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Independent School District No. 720
Notes to Basic Financial Statements

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 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, except for the fiduciary funds. The fiduciary funds are only reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment 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 are not included among program revenues; instead, they are properly reported as general revenues.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

Depreciation expense that can be specifically identified by function is included in the direct expenses of that function. Depreciation expense relating to assets that serve multiple functions is presented as unallocated depreciation in the Statement of Activities. 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, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The OPEB Trust Fund and the Custodial Fund are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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 unrestricted fund balances exist: committed, assigned, and unassigned.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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 District's internal service funds are charges to customers for services. Operating expenses for internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds:

Major Funds:

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

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general obligation (G.O.) bond principal, interest, and related costs.

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

Nonmajor Funds:

Food Service Special Revenue Fund – This fund is used to account for food service revenues and expenditures. Local, state, and federal revenues are received in this fund to specifically support the Food Service Program.

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. The District receipts property tax and local and state revenues in this Fund that were received for these specific purposes.

Proprietary Funds:

Health Insurance Internal Service Fund – This fund is used to account for self-insured employee health costs and related stop loss insurance.

Dental Insurance Internal Service Fund – This fund is used to account for self-insured employee dental costs and related stop loss insurance.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds (Continued):

Fiduciary Funds:

OPEB Trust Fund – This fund is used for reporting resources set aside and held in an irrevocable trust arrangement for OPEB.

Custodial Fund – The Custodial Fund is used to account for resources received and held by the District in a trustee capacity to be used in making scholarship awards.

D. Cash 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's cash and cash equivalents are considered to be demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

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.

District Funds Other than OPEB Trust Fund

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. The investments of the capital projects building construction funds are not pooled and earnings on these investments are allocated directly to that fund. The state and local government securities of the debt service fund are not pooled and earnings on these investments are allocated directly to that fund.

Cash and investments at June 30, 2022, were comprised of deposits and shares in the Minnesota School District Liquid Asset Fund (MSDLAF), shares in MNTrust investment shares, brokered money markets, and state and local government securities. MSDLAF securities are valued at amortized cost, which approximates fair value.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Investments (Continued)

District Funds Other than OPEB Trust Fund (Continued)

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

OPEB Trust Fund

These funds represent investments administered by the District's OPEB Fund Investment Managers. As of June 30, 2022, they were comprised of brokered money market and mutual funds. The District's investment policy extends to the OPEB Trust Fund investments.

Minnesota Statutes authorize the OPEB Trust Fund 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, corporate bonds, common stock and foreign stock of the highest quality, mutual funds, repurchase and reverse agreements, commercial paper of the highest quality with a maturity no longer than 270 days and in the State Board of Investments. Investments are stated at fair value.

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 are deferred and included in the deferred inflows of resources section of the fund financial statements as unavailable revenue 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 2021, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2022. The remaining portion of the levy will be recognized when measurable and available.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories

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

H. Prepaid Items

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

I. Property Taxes

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Scott County is the collecting agency for the levy and remits the collections to the District three time 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 with an estimated useful life in excess of five years, including all computer equipment regardless of the value. 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 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 purpose. Useful lives vary from 10 to 60 years for site improvements and buildings and 5 to 30 years for furniture and 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.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net 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 two items that qualify for reporting in this category. A deferred outflow of resources related to pension activity is recorded for various estimate differences that will be amortized and recognized over future years and is reported in the government-wide Statement of Net Position. A deferred outflow of resources related to OPEB activity is recorded in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the Statement of Net 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 five 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. The third item is deferred inflows related to pension activity and is recorded on the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. The fourth item is a deferred charge on refunding, which 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. The fifth item is a deferred inflows of resources related to OPEB and is recorded in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. 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.

L. 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.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Obligations (Continued)

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

M. Compensated Absences

Under the terms of collectively bargained contracts, 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. Compensated absence benefits are paid by the General Fund and Special Revenue Funds. Unused vacation is accrued as it is earned in the government-wide financial statements.

N. Post Employment Severance and Health Benefits

Severance and health benefits consist of lump sum retirement payments and post employment health care benefits.

Under the terms of certain collectively bargained employment contracts, the District is required to contribute health insurance premiums or to a health savings account for certain retired employees. The amount to be paid is limited as specified by contract.

Additional details for post employment health benefits can be found in Note 7.

O. 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 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.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, the District recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are report at cost.

Q. 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. There were no significant reductions in the District's insurance coverage during the year ended June 30, 2022.

R. Fund Equity

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

- Nonspendable Fund Balances – These are amounts that cannot be spent because they are not in spendable form as they are legally or contractually required to be maintained intact and include amounts set aside for inventory and prepaid items.
- Restricted Fund Balances – These amounts are subject to externally enforceable legal restrictions by either a) creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through 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.
- Assigned Fund Balances – The School Board may vote to assign fund balances but also delegates the power to assign fund balances to the Director of Finance and Operations. Amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances.
- Unassigned Fund Balances – These are amounts that have not been restricted, committed, or assigned to a specific purpose in the General Fund. Other funds may also report a negative unassigned fund balance if the total nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Fund Equity (Continued)

The District's fund balance policy includes a target unassigned General Fund balance goal of between 8% and 12% of the annual budget.

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 investment 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 the basic financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

U. Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. Prior to July 1, the Director of Finance and Operations submits to the School Board a proposed operating budget for the year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The Director of Finance and Operations is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the School Board.
3. Formal budgetary integration is employed as a management control device during the year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds.
4. Budgets for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budgets are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year-end.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

District Funds and OPEB Trust Fund

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

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

District Funds and OPEB Trust Fund (Continued)

Custodial Credit Risk – Deposits: For a deposit, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy that requires the District's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding federal deposit coverage. *Minnesota Statutes* require all deposits be protected by federal depository insurance, corporate surety bonds or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds. As of June 30, 2022, the District's bank balances were not exposed to custodial credit risk because they were insured by FDIC insurance or fully collateralized.

As of June 30, 2022, the District had the following deposits:

Checking accounts	\$ 2,465,240
MNTrust Certificates of Deposit - District funds other than trust funds	747,900
MNTrust Savings Deposit Accounts	<u>7,009,865</u>
Total Deposits	<u><u>\$10,223,005</u></u>

B. Investments

District Funds Other than OPEB Trust Fund

As of June 30, 2022, the District had the following investments:

Investment Type	Investment Maturities			S&P/Moody's Rating
	Fair Value	Less than 1 Year	1-5 Years	
Brokered Money Markets	\$ 38,955,950	\$ 38,955,950	\$ -	N/A
State & Local Government Securities	74,706,534	15,673,115	59,033,419	AAA
MSDLAF+ Liquid Class	557,404	557,404	-	AAAm
MSDLAF+ MAX Class	<u>3,919</u>	<u>3,919</u>	<u>-</u>	AAAm
Total investments	<u><u>\$114,223,807</u></u>	<u><u>\$ 55,190,388</u></u>	<u><u>\$ 59,033,419</u></u>	

Interest Rate Risk: This is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates. The District's investment policy states the portfolio shall be managed in a manner to attain a market rate of return through budgetary and economic cycles while preserving and protecting capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

District Funds Other than OPEB Trust Fund (Continued)

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. *Minnesota Statutes* 118A.04 and 118A.05 limit investments to those in the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy refers to *Minnesota Statutes* 118A.01 through 118A.06. The District will minimize credit risk by limiting investments to those allowed by statutory constraints.

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 places no limit on the amount the District may invest in any one issuer, though it does state the District shall diversify its investments to avoid incurring unreasonable risks inherent in overinvesting in specific instruments, individual financial institutions, or maturities. The District's investments were not exposed to concentration of credit risk at June 30, 2022, as no investments represented more than 5% of total investments.

Custodial Credit Risk – Investments: For an investment, 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 states all investment securities purchased by the District shall be held in third-party safekeeping by an institution designated as custodial agent. The institution or dealer shall issue a safekeeping receipt to the school district listing pertinent investment information.

The District has the following recurring fair value measurements as of June 30, 2022:

- \$74,706,534 are valued using quoted market prices (Level 1 inputs)
- \$39,517,273 are not valued under Level 1 or 2, as they are not applicable to those fair value measurements

OPEB Trust Fund

As of June 30, 2022, the District's OPEB Trust Fund had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>S&P Rating</u>
Brokered money markets	\$ 91,060	N/A
Mutual funds - fixed income	1,818,960	N/A
Mutual funds - equity	3,362,081	N/A
 Total investments	 <u>\$ 5,272,101</u>	

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

OPEB Trust Fund (Continued)

The District's OPEB Trust Fund investments have the following recurring fair value measurements as of June 30, 2022:

- \$5,181,041 are valued using quoted market prices (Level 1 inputs)
- \$91,060 are not valued under Level 1 or 2 as they are not applicable to those fair value measurements

C. Deposits and Investments

The following is a summary of total deposits and investments:

District funds other than trust funds	
Deposits (Note 2.A.)	\$ 10,223,005
Investments (Note 2.B.)	114,223,807
OPEB Trust Fund	
Investments (Note 2.B.)	<u>5,272,101</u>
Total deposits and investments	<u><u>\$ 129,718,913</u></u>

Deposits and investments are presented in the June 30, 2022 basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 124,440,500
Statement of Fiduciary Net Position	
Custodial Fund	24,103
OPEB Trust Fund	<u>5,254,310</u>
Total deposits and investments	<u><u>\$ 129,718,913</u></u>

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 13,475,173	\$ -	\$ -	\$ 13,475,173
Construction in progress	34,005,959	5,284,795	31,249,035	8,041,719
Total capital assets not being depreciated	<u>47,481,132</u>	<u>5,284,795</u>	<u>31,249,035</u>	<u>21,516,892</u>
Other capital assets				
Site improvements	15,091,844	3,901,617	-	18,993,461
Buildings	267,204,145	28,147,138	-	295,351,283
Furniture and equipment	26,670,662	1,943,456	1,194,046	27,420,072
Leased buildings	-	1,672,415	-	1,672,415
Total other capital assets at historical cost	<u>308,966,651</u>	<u>35,664,626</u>	<u>1,194,046</u>	<u>343,437,231</u>
Less accumulated depreciation for				
Site improvements	6,852,191	647,692	-	7,499,883
Buildings	73,877,242	5,839,647	-	79,716,889
Furniture and equipment	18,432,493	1,791,015	1,194,046	19,029,462
Less accumulated amortization for				
Leased buildings	-	320,525	-	320,525
Total accumulated depreciation and amortization	<u>99,161,926</u>	<u>8,598,879</u>	<u>1,194,046</u>	<u>106,566,759</u>
Total other capital assets, net	<u>209,804,725</u>	<u>27,065,747</u>	<u>-</u>	<u>236,870,472</u>
Governmental activities capital assets, net	<u>\$ 257,285,857</u>	<u>\$ 32,350,542</u>	<u>\$ 31,249,035</u>	<u>\$ 258,387,364</u>

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense for the year ended June 30, 2022, was charged to the following governmental functions.

Administration	\$ 657
District support services	29,217
Elementary and secondary regular instruction	3,490,150
Special education instruction	701
Instructional support services	26,534
Pupil support	45,053
Sites and buildings	1,303,186
Food service	57,505
Community service	17,094
Unallocated	<u>3,628,782</u>
Total depreciation and amortization expense	<u><u>\$ 8,598,879</u></u>

NOTE 4 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One year
Long-term liabilities						
G.O. bonds, including refunding bonds						
2013A Crossover Refunding Bonds	02/21/13	3.00%-5.00%	\$ 38,325,000	02/01/26	\$ 18,710,000	\$ 18,710,000
2015A School Building Bonds	07/20/15	3.00%-5.00%	85,030,000	02/01/34	52,985,000	3,365,000
2015B School Building Bonds	07/20/15	3.65%-3.75%	12,130,000	02/01/36	12,130,000	-
2016A Crossover Refunding Bonds	05/04/16	3.00%-5.00%	15,025,000	02/01/26	11,930,000	2,060,000
2020A Capital Facilities	02/20/20	2.00%-5.00%	4,990,000	02/01/35	4,720,000	160,000
2020B Facilities Maintenance	03/26/20	2.00%-5.00%	11,335,000	02/01/35	10,125,000	595,000
2020C Facilities Maintenance	11/24/20	0.87%-1.78%	24,068,822	02/01/30	23,609,567	-
Accretion on 2020C Bonds					435,574	-
2020D School Building Refunding Bonds	11/24/20	5.00%	14,860,000	02/01/25	11,040,000	3,515,000
2021A School Building Refunding Bonds	03/09/21	0.43%-2.09%	76,470,000	02/01/36	76,470,000	-
2021B School Building Refunding Bonds	11/18/21	2.00-4.00%	7,845,000	02/01/33	<u>7,845,000</u>	<u>590,000</u>
Total G.O. bonds					<u>230,000,141</u>	<u>28,995,000</u>
Unamortized bond premium/discount					11,696,895	-
Financed purchase agreements					3,563,043	1,620,649
Lease liability					1,368,064	296,884
Compensated absences payable					<u>469,318</u>	<u>469,318</u>
Total all long-term liabilities					<u><u>\$247,097,461</u></u>	<u><u>\$ 31,381,851</u></u>

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

A. Components of Long-Term Liabilities (Continued)

The long-term bond liabilities listed above were issued to finance acquisition and construction of capital facilities and to refinance (refund) previous bond issues. G.O. bonds are liquidated from the Debt Service Fund while certificates of participation, financed purchase agreements, and lease liabilities are liquidated from the General Fund. Other long-term liabilities, such as compensated absences, are also typically liquidated through the General Fund.

The District issued the \$76,470,000 School Building Refunding Bonds, Series 2021A for the crossover advance refunding of the February 1, 2024 through the February 1, 2026, maturities of the School Building Refunding Bonds, Series 2013A, the February 1, 2025 through the February 1, 2034, maturities of the School Building Bonds, Series 2015A, and the February 1, 2035 through the February 1, 2036, maturities of the School Building Bonds, Series 2015B. The proceeds of the 2021A issuance were placed in an escrow account. The refunding was undertaken to reduce total debt service payments by \$5,438,442 and resulted in a net present value benefit of \$4,781,669.

The District issued the \$7,485,000 School Building Refunding Bonds, Series 2021B for the current refunding of the February 1, 2023 through the February 1, 2033, maturities of the Certificates of Participation, Series 2013B. The refunding was undertaken to reduce total debt service payments by \$1,257,224 and resulted in a net present value benefit of \$1,140,096.

The District entered into various financed purchase agreements for the purchase of technology equipment. The District entered into various lease agreements for the leasing of building space.

B. Minimum Debt Payments for Bonds and Leases

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

Year Ending June 30,	G.O. Bonds		
	Principal	Interest	Total
2023	\$ 28,995,000	\$ 6,257,745	\$ 35,252,745
2024	73,385,000	4,989,981	78,374,981
2025	16,550,000	2,246,216	18,796,216
2026	17,915,000	1,842,823	19,757,823
2027	12,936,914	1,924,776	14,861,690
2028-2032	54,092,653	7,427,818	61,520,471
2033-2036	25,690,000	1,344,687	27,034,687
Total	229,564,567	<u>\$ 26,034,046</u>	<u>\$ 255,598,613</u>
Accretion on Capital Appreciation Bonds	435,574		
Total	<u><u>\$ 230,000,141</u></u>		

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

B. Minimum Debt Payments for Bonds and Leases (Continued)

Year Ending June 30,	Lease Liability		
	Principal	Interest	Total
2023	\$ 296,884	\$ 54,820	\$ 351,704
2024	309,750	41,954	351,704
2025	323,174	28,530	351,704
2026	268,033	15,741	283,774
2027	170,223	5,642	175,865
Total	<u>\$ 1,368,064</u>	<u>\$ 146,687</u>	<u>\$ 1,514,751</u>

Year Ending June 30,	Financed Purchase Agreements		
	Principal	Interest	Total
2023	\$ 1,620,649	\$ 13,725	\$ 1,634,374
2024	1,163,920	49,215	1,213,135
2025	778,474	23,176	801,650
Total	<u>\$ 3,563,043</u>	<u>\$ 86,116</u>	<u>\$ 3,649,159</u>

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. bonds	\$ 234,938,009	\$ 8,212,132	\$ 13,150,000	\$ 230,000,141
Certificates of participation	9,105,000	-	9,105,000	-
Premium/discount	12,612,713	730,098	1,645,916	11,696,895
Financed purchase agreements	3,397,078	1,605,213	1,439,248	3,563,043
Lease liability	-	1,672,415	304,351	1,368,064
Compensated absences payable	446,388	622,110	599,180	469,318
Total long-term liabilities	<u>\$ 260,499,188</u>	<u>\$ 12,841,968</u>	<u>\$ 26,243,695</u>	<u>\$ 247,097,461</u>

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 5 – 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 Balances

Fund balances are classified as shown on the following page to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service	Capital Projects	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ -	\$ -	\$ -	\$ 60,285	\$ 60,285
Prepaid items	758,345	-	-	180	758,525
Total nonspendable	<u>758,345</u>	<u>-</u>	<u>-</u>	<u>60,465</u>	<u>818,810</u>
Restricted for					
Student Activities	217,118			-	217,118
Operating Capital	2,147,479	-	-	-	2,147,479
Safe Schools Levy	510,142	-	-	-	510,142
Learning and Development	107,155	-	-	-	107,155
Staff Development	160	-	-	-	160
Long Term Facilities					
Maintenance	4,226,355	-	-	-	4,226,355
Capital Projects Levy	1,482,985	-	-	-	1,482,985
Early Childhood and Family Education	-	-	-	405,224	405,224
School Readiness	-	-	-	893	893
Debt Service	-	80,338,151	-	-	80,338,151
Capital Projects	-	-	5,282,706	-	5,282,706
Food Service	-	-	-	1,841,184	1,841,184
Total restricted	<u>8,691,394</u>	<u>80,338,151</u>	<u>5,282,706</u>	<u>2,247,301</u>	<u>96,559,552</u>
Assigned for					
Building activities	190,323	-	-	-	190,323
One-to-One Insurance	309,225	-	-	-	309,225
Total assigned	<u>499,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499,548</u>
Unassigned	<u>4,449,815</u>	<u>-</u>	<u>-</u>	<u>(189,141)</u>	<u>4,260,674</u>
Total fund balance	<u>\$ 14,399,102</u>	<u>\$ 80,338,151</u>	<u>\$ 5,282,706</u>	<u>\$ 2,118,625</u>	<u>\$ 102,138,584</u>

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

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

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

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

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

Restricted/Reserved for Safe Schools Levy – The unspent resources available from the safe schools levy must be restricted in this account for future use.

Restricted/Reserved for Learning and Development – Learning and development is funded by general education revenue. This reserve represents available general education revenues for learning and development, which is mainly for reducing the pupil to staff ratio.

Restricted/Reserved for Staff Development – This balance represents unspent staff development revenues set aside from general education revenue that were restricted/reserved for staff development related to Finance Code 316. Expenditures for staff development must equal at least 2% of the basic general education revenue, unless legal stipulations are met (*Minnesota Statutes* 122A.61, subdivision 1).

Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) – This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* 123B.595, subd. 12).

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

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

Restricted for School Readiness – This balance represents the resources available to provide for services for school readiness programs (*Minnesota Statutes* 124D.16).

Restricted for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, and extended day programs. The balance as of June 30, 2022, is a deficit (negative) amount, which is presented within unassigned fund balance for the purposes of reporting in accordance with generally accepted accounting principles.

Restricted for Debt Service – This balance represents the balance of the Debt Service Fund available for future debt principal and interest payments.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

B. Net Position

Restricted for Capital Projects – This balance represents the balance of the Capital Projects Fund available for future capital purchases.

Restricted for Food Service – This balance represents the balance of the Food Service Fund that is available for future food service expenditures.

Assigned for One-to-One Insurance – This balance represents resources set aside for repairs/replacement of one-to-one devices.

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 net position is comprised of the total positive General Fund restricted fund balance plus the positive fund balances of the Food Service, Community Service, Debt Service, and Capital Projects Funds.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2022, was \$345,028. 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 Define Contribution Plan (DCR) administered by Minnesota State.

B. Benefits Provided

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

**Independent School District No. 720
Notes to Basic Financial Statements**

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

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

Tier I Benefits

Tier I	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).

Tier II Benefits

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

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

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – 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, 2020, June 30, 2021, and June 30, 2022, were:

	June 30, 2020		June 30, 2021		June 30, 2022	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	11.92%	11.00%	12.13%	11.00%	12.34%
Coordinated	7.50%	7.92%	7.50%	8.13%	7.50%	8.34%

The following is a reconciliation of employer contributions in TRA's 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		\$ 448,829
Add employer contributions not related to future contribution efforts		379
Deduct TRA's contributions not included in allocation		(538)
Total employer contributions		448,670
Total non-employer contributions		37,840
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>		\$ 486,510

**Independent School District No. 720
Notes to Basic Financial Statements**

NOTE 6 – 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, 2021, 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, 2021
Measurement date	June 30, 2021
Experience study	June 5, 2019 (demographic assumptions) November 6, 2017 (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% thereafter
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Cost of living adjustment	1.0% for January 2020 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.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – 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 equity	35.5 %	5.10 %
International equity	17.5	5.30
Private markets	25.0	5.90
Fixed income	20.0	0.75
Unallocated cash	2.0	0.00
Total	<u>100.0 %</u>	

The TRA actuary has determined the average of the expected remaining services lives of all members for fiscal year 2022 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 over a period of five years as required by GASB 68.

Changes in actuarial assumptions since the 2020 valuation:

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

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. The discount rate used to measure the total pension liability at the prior measurement date was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2021 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).

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability

On June 30, 2022, the District reported a liability of \$34,953,500 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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 0.7987% at the end of the measurement period and 0.7943% 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	\$ 34,953,500
State's proportionate share of the net pension liability associated with the District	2,948,067

For the year ended June 30, 2022, the District recognized pension expense of \$713,189. Included in this amount, the District recognized (\$33,009) as pension expense for the support provided by direct aid.

On June 30, 2022, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 941,484	\$ 1,009,537
Net difference between projected and actual earnings on plan investments	-	29,352,551
Changes of assumptions	12,808,947	32,590,913
Changes in proportion	1,145,487	3,186,780
Contributions to TRA subsequent to the measurement date	3,872,364	-
Total	\$ 18,768,282	\$ 66,139,781

The \$3,872,364 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

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

Year Ended June 30,	Pension Expense Amount
2023	\$ (24,533,299)
2024	(19,400,159)
2025	(4,452,865)
2026	(5,378,967)
2027	2,521,427
Total	\$ (51,243,863)

G. Pension Liability Sensitivity

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

District proportionate share of NPL		
1% decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% increase in Discount Rate (8.00%)
\$ 70,607,772	\$ 34,953,500	\$ 5,714,155

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

H. Pension Plan Fiduciary Net Position

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

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association

A. Plan Description

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

General Employees Retirement Plan

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

B. Benefits Provided

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

General Employees Plan Benefits

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

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

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

C. Contributions

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2022 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, 2022, were \$885,635. 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, 2022, the District reported a liability of \$7,208,516 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 \$220,064.

The net pension liability was measured as of June 30, 2021, 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, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.1688% at the end of the measurement period and 0.1786% for the beginning of the period.

District's proportionate share of net pension liability	\$ 7,208,516
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>220,064</u>
Total	<u><u>\$ 7,428,580</u></u>

For the year ended June 30, 2022, the District recognized pension expense of (\$368,161) for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized \$17,756 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.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At June 30, 2022, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 45,886	\$ 222,084
Changes in actuarial assumptions	4,401,371	167,601
Difference between projected and actual investments earnings	-	6,217,850
Change in proportion	102,282	579,357
Contributions paid to PERA subsequent to the measurement date	885,635	-
Total	\$ 5,435,174	\$ 7,186,892

The \$885,635 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, 2023. 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
2023	\$ (552,582)
2024	(193,156)
2025	(188,845)
2026	(1,702,770)
Total	\$ (2,637,353)

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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

Asset Class	Final Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	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>	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter.

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 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

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 previous valuation.

G. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
District's proportionate share of the PERA net pension liability	\$ 14,701,693	\$ 7,208,516	\$ 1,059,907

H. 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.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District provides post-employment insurance benefits to certain eligible employees through its Other Post Employment Benefits (OPEB) Plan, a single-employer defined benefit plan administered by the District. All post employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements.

The OPEB plan is included in the report of the District. A separate financial report is not issued.

B. Benefits Provided

All retirees of the District have the option under state law to continue their medical insurance coverage through the District from the time of retirement until the employee reaches the age of eligibility for Medicare. For members of certain employee groups, the District pays for all or part of the eligible retiree's premiums for medical insurance from the time of retirement until the employee reaches the age of eligibility for Medicare or a limited number of years depending on the contractual language. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these District-paid premium benefits must pay the full District premium rate for their coverage.

C. Members

As of July 1, 2020, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Active employees	<u>1,038</u>
Total	<u><u>1,048</u></u>

D. Contributions

Retirees and their families have access to the health care plan at the same premium rate as District employees. This results in the retirees receiving an implicit rate subsidy. The premiums are based on the contract terms. The required contributions are on projected pay-as-you-go financing requirements. For fiscal year 2022, the District contributed \$314,799 to the plan.

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, 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	
Discount rate	3.90%
Investment rate of return	4.60%, net of investment expense
Salary increases	Service graded
Inflation	2.50%
Healthcare cost trend increases	6.5% in 2021 decreasing to 5.00% over 6 years, then to 4.00% over the next 48 years
Mortality Assumption	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2019 Generational Improvement Scale

The following are changes to actuarial assumptions since the prior valuation:

- The long-term expected investment return was changed from 4.3% to 4.6%
- The discount rate was changed from 2.3% to 3.9%

The long-term expected rate of return on OPEB 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 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 arithmetic real rates of return for each major asset class are summarized in the table below:

Asset Class	Target	Long-Term Expected Real Rate of Return
Domestic equity	60.00 %	5.00 %
Fixed income	38.00	4.00
Cash	2.00	3.00
Total	100.00 %	

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions (Continued)

The details of the investments and the investment policy are described in Note 2. of the District's basic financial statements. For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was (13.7)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

F. Discount Rate

The discount rate used to measure the total OPEB liability was 3.9%. 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.

G. Changes in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at July 1, 2021	\$ 11,752,010	\$ 6,087,274	\$ 5,664,736
Changes for the year			
Service cost	740,840	-	740,840
Interest	283,736	-	283,736
Assumption changes	(1,093,262)	-	(1,093,262)
Differences between expected and actual economic experience	-	(1,115,192)	1,115,192
Employer contributions	-	-	-
Projected investment return	-	280,015	(280,015)
Benefit payments	(314,799)	(314,799)	-
Net changes	(383,485)	(1,149,976)	766,491
Balances at June 30, 2022	\$ 11,368,525	\$ 4,937,298	\$ 6,431,227
Plan fiduciary net position as a percentage of the total OPEB liability			43.43%

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

H. OPEB Liability Sensitivity

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

	1% Decrease in Discount Rate (2.90%)	Current Discount Rate (3.90%)	1% Increase in Discount Rate (4.90%)
Net OPEB liability	\$ 7,237,134	\$ 6,431,227	\$ 5,653,304

The total on the following page presents the net 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% lower and 1% higher than the current healthcare cost trend rates.

	1% decrease (5.0% decreasing to 4.0%, then	Current (6.0% decreasing to 5.0%, then	1% increase (7.0% decreasing to 6.0%, then
Net OPEB liability	\$ 5,013,676	\$ 6,431,227	\$ 8,096,279

The trend rate assumption has not changed since the valuation date of July 1, 2020. The initial rate has decreased to 6.0% due to the assumed decrease over the select period.

I. OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$204,642. At June 30, 2022, 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
Net difference between projected and actual earnings on OPEB plan investments	\$ 301,257	\$ -
Liability losses/gains	-	1,795,570
Changes of assumptions	303,736	1,820,029
Total	\$ 604,993	\$ 3,615,599

Independent School District No. 720
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

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

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
2023	\$ (519,273)
2024	(500,228)
2025	(484,493)
2026	(304,365)
2027	(493,902)
Thereafter	(708,345)
Total	\$ (3,010,606)

NOTE 8 – COMMITMENTS

As of June 30, 2022, the District had construction commitments totaling \$38,118,874.

NOTE 9 – CHANGE IN ACCOUNTING PRINCIPLE

The District implemented GASB Statement No. 87 – *Leases*, which resulted in the recording of leased Assets and lease liability on July 1, 2021, in offsetting amounts of \$1,672,415. Because there was no net effect on the beginning net position, a change in accounting principle is not reported on the Statement of Activities.

NOTE 10 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* establishes that a Subscription-Based Information Technology Arrangement (SBITA) results in a right-to-use subscription asset and a corresponding liability. Under this statement, a governmental entity generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. This statement will be effective for the year ending June 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 720
Schedule of Changes in Net 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	\$ 1,026,321	\$ 958,236	\$ 661,857
Interest	369,801	430,395	489,794
Differenced between expected and actual experience	-	-	(2,941,709)
Changes of assumptions	(335,006)	(300,738)	(466,086)
Plan changes	-	-	(1,054,865)
Benefit payments	<u>(299,365)</u>	<u>(290,672)</u>	<u>(203,286)</u>
Net change in total OPEB liability	<u>761,751</u>	<u>797,221</u>	<u>(3,514,295)</u>
Beginning of year	<u>11,874,048</u>	<u>12,635,799</u>	<u>13,433,020</u>
End of year	<u>\$ 12,635,799</u>	<u>\$ 13,433,020</u>	<u>\$ 9,918,725</u>
Plan Fiduciary Net Pension (FNP)			
Employer contributions	\$ 126,365	\$ 106,667	\$ -
Net investment income	180,697	202,898	208,337
Differences between expected and actual experience	85,258	103,230	95,205
Benefit payments	(299,365)	(290,672)	(203,286)
Administrative expense	-	(3,291)	(3,000)
Net change in plan fiduciary net position	<u>92,955</u>	<u>118,832</u>	<u>97,256</u>
Beginning of year	<u>4,633,266</u>	<u>4,726,221</u>	<u>4,845,053</u>
End of year	<u>\$ 4,726,221</u>	<u>\$ 4,845,053</u>	<u>\$ 4,942,309</u>
Net OPEB liability	<u>\$ 7,909,578</u>	<u>\$ 8,587,967</u>	<u>\$ 4,976,416</u>
Plan FNP as a percentage of the total OPEB liability	37.40%	36.07%	49.83%
Covered-employee payroll	\$ 55,218,930	\$ 56,875,498	\$ 54,323,169
Net OPEB liability as a percentage of covered-employee payroll	14.32%	15.10%	9.16%

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>
\$ 751,335	\$ 915,182	\$ 740,840
337,303	311,257	283,736
-	(39,274)	-
433,912	(365,431)	(1,093,262)
-	-	-
<u>(260,707)</u>	<u>(250,292)</u>	<u>(314,799)</u>
<u>1,261,843</u>	<u>571,442</u>	<u>(383,485)</u>
<u>9,918,725</u>	<u>11,180,568</u>	<u>11,752,010</u>
<u>\$ 11,180,568</u>	<u>\$ 11,752,010</u>	<u>\$ 11,368,525</u>
\$ -	\$ 250,292	\$ -
212,519	213,830	280,015
78,681	900,642	(1,115,192)
<u>(260,707)</u>	<u>(250,292)</u>	<u>(314,799)</u>
-	-	-
<u>30,493</u>	<u>1,114,472</u>	<u>(1,149,976)</u>
<u>4,942,309</u>	<u>4,972,802</u>	<u>6,087,274</u>
<u>\$ 4,972,802</u>	<u>\$ 6,087,274</u>	<u>\$ 4,937,298</u>
<u>\$ 6,207,766</u>	<u>\$ 5,664,736</u>	<u>\$ 6,431,227</u>
44.48%	51.80%	43.43%
\$ 55,952,864	\$ 59,163,976	\$ 60,938,895
11.09%	9.57%	10.55%

Independent School District No. 720
Schedule of Investment Returns

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Annual money-weighted rate of return, net of investment expense	5.70%	6.50%	6.30%

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>
5.90%	22.40%	-13.70%

Independent School District No. 720
Schedule of District's and Non-Employer Proportionate Share
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 Proportionated Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.1966%	\$ 9,235,283	\$ -	\$ 9,235,283	\$ 10,320,166	89.49%	78.75%
2015	0.1839%	9,530,652	-	9,530,652	10,626,680	89.69%	78.19%
2016	0.1931%	15,678,762	204,852	15,883,614	11,984,533	130.82%	68.91%
2017	0.1912%	12,206,082	153,497	12,359,579	12,318,853	99.08%	75.90%
2018	0.1849%	10,257,494	336,349	10,593,843	12,426,720	82.54%	79.53%
2019	0.1749%	9,669,829	300,487	9,970,316	12,174,187	79.43%	80.23%
2020	0.1786%	10,707,886	330,180	11,038,066	12,739,760	84.05%	79.06%
2021	0.1688%	7,208,516	220,064	7,428,580	12,151,920	59.32%	87.00%

* These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

Schedule of District's and Non-Employer Proportionate Share
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 Proportionated Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension of 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	0.8067%	\$ 37,172,155	\$ 2,615,162	\$ 39,787,317	\$ 36,823,971	100.9%	81.50%
2015	0.7817%	48,355,876	5,931,424	54,287,300	39,672,933	121.9%	76.77%
2016	0.8321%	198,475,704	19,921,322	218,397,026	43,284,507	458.5%	44.88%
2017	0.8541%	170,493,853	16,481,743	186,975,596	45,978,120	370.8%	51.57%
2018	0.8207%	51,547,642	4,843,020	56,390,662	45,343,640	113.7%	78.07%
2019	0.8065%	51,406,479	4,549,459	55,955,938	46,052,918	111.6%	78.21%
2020	0.7943%	58,683,948	4,918,087	63,602,035	46,159,078	127.1%	75.48%
2021	0.7987%	34,953,500	2,948,067	37,901,567	47,794,994	73.1%	86.63%

* These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

**Independent School District No. 720
Schedule of District Contributions -
General Employees Retirement Fund
Last Ten Years***

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 748,212	\$ 748,212	\$ -	\$ 10,320,166	7.25%
2015	797,001	797,001	-	10,626,680	7.50%
2016	898,840	898,840	-	11,984,533	7.50%
2017	923,914	923,914	-	12,318,853	7.50%
2018	932,004	932,004	-	12,426,720	7.50%
2019	913,064	913,064	-	12,174,187	7.50%
2020	955,482	955,482	-	12,739,760	7.50%
2021	911,394	911,394	-	12,151,920	7.50%
2022	885,635	885,635	-	11,808,467	7.50%

* These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

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

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 2,577,678	\$ 2,577,678	\$ -	\$ 36,823,971	7.00%
2015	2,975,470	2,975,470	-	39,672,933	7.50%
2016	3,246,338	3,246,338	-	43,284,507	7.50%
2017	3,448,359	3,448,359	-	45,978,120	7.50%
2018	3,400,773	3,400,773	-	45,343,640	7.50%
2019	3,550,680	3,550,680	-	46,052,918	7.71%
2020	3,655,799	3,655,799	-	46,159,078	7.92%
2021	3,885,733	3,885,733	-	47,794,994	8.13%
2022	3,872,364	3,872,364	-	46,431,223	8.34%

* These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

Independent School District No. 720
Notes to the Required Supplementary Information

TRA Retirement Fund

2021 Changes

Changes in Actuarial Assumptions

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

2020 Changes

Changes in Actuarial Assumptions

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

2019 Changes

Changes in Actuarial Assumptions

- None

2018 Changes

Changes in Actuarial Assumptions

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

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 5.12% from 4.66%.

Independent School District No. 720
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2017 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

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

2016 Changes

Changes in Actuarial Assumptions

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

2015 Changes

Changes of Benefit Terms

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

Independent School District No. 720
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2015 Changes (Continued)

Changes in Actuarial Assumptions

- 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%.

Independent School District No. 720
Notes to the Required Supplementary Information

General Employees Fund

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

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

Independent School District No. 720
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2019 Changes (Continued)

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. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

Independent School District No. 720
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

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

Independent School District No. 720
Notes to the Required Supplementary Information

Post Employment Health Care Plan

2022 Changes

Changes in Actuarial Assumptions

- The long-term expected investment return was changed from 4.3% to 4.6%.
- The discount rate was changed from 2.3% to 3.9%.

2021 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 2.6% to 2.3%.

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.20% to 2.60%.

2019 Changes

Benefit Changes

- For the fiscal year ending June 30, 2019, the teacher's post-employment subsidized benefit changed from the full single premium for the \$1,200 deductible plan to the same annual contribution toward single coverage as active employee.

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The percent of administration and teachers not eligible for a post-employment medical subsidy assumed to elect coverage at retirement was lowered from 70% to 50%.
- The discount rate was changed from 3.50% to 3.20%

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.90% to 3.50%.

SUPPLEMENTARY INFORMATION

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GOVERNMENTAL FUNDS

**Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2022**

	Special Revenue		
	Food Service	Community Service	Total
Assets			
Cash and investments	\$ 1,867,749	\$ 622,969	\$ 2,490,718
Current property taxes receivable	-	300,136	300,136
Delinquent property taxes receivable	-	1,999	1,999
Accounts receivable	-	4,898	4,898
Due from Department of Education	4,510	89,806	94,316
Due from Federal Government through Department of Education	225,600	-	225,600
Due from other governmental units	-	940	940
Inventory	60,285	-	60,285
Prepaid items	-	180	180
	<u>\$ 2,158,144</u>	<u>\$ 1,020,928</u>	<u>\$ 3,179,072</u>
Liabilities			
Accounts payable	\$ 4,943	\$ 13,458	\$ 18,401
Salaries and benefits payable	60,443	108,781	169,224
Due to other governmental units	-	936	936
Unearned revenue	191,289	56,167	247,456
Total liabilities	<u>256,675</u>	<u>179,342</u>	<u>436,017</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year's expenditures	-	622,431	622,431
Unavailable revenue - delinquent property taxes	-	1,999	1,999
Total deferred inflows of resources	<u>-</u>	<u>624,430</u>	<u>624,430</u>
Fund Balances			
Nonspendable	60,285	180	60,465
Restricted for			
Early Childhood and Family Education Programs	-	405,224	405,224
School Readiness	-	893	893
Food Service	1,841,184	-	1,841,184
Unassigned	-	(189,141)	(189,141)
Total fund balances	<u>1,901,469</u>	<u>217,156</u>	<u>2,118,625</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,158,144</u>	<u>\$ 1,020,928</u>	<u>\$ 3,179,072</u>

**Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended June 30, 2022**

	Special Revenue		
	Food Service	Community Service	Total
Revenues			
Local property taxes	\$ -	\$ 616,392	\$ 616,392
Other local and county revenues	11,883	1,249,215	1,261,098
Revenue from state sources	158,054	894,751	1,052,805
Revenue from federal sources	5,411,569	-	5,411,569
Sales and other conversion of assets	416,184	-	416,184
Total revenues	<u>5,997,690</u>	<u>2,760,358</u>	<u>8,758,048</u>
Expenditures			
Current			
Food service	4,571,303	-	4,571,303
Community education and services	-	2,755,210	2,755,210
Capital outlay			
Food service	19,230	-	19,230
Community education and services	-	4,565	4,565
Total expenditures	<u>4,590,533</u>	<u>2,759,775</u>	<u>7,350,308</u>
Excess of revenues over expenditures	1,407,157	583	1,407,740
Fund Balances			
Beginning of year	<u>494,312</u>	<u>216,573</u>	<u>710,885</u>
End of year	<u>\$ 1,901,469</u>	<u>\$ 217,156</u>	<u>\$ 2,118,625</u>

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Food Service Fund
Year Ended June 30, 2022

	2022			Variance with Final Budget - Over (Under)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Other local and county revenues	\$ 20,240	\$ 20,240	\$ 11,883	\$ (8,357)
Revenue from state sources	-	-	158,054	158,054
Revenue from federal sources	3,930,000	3,930,000	5,411,569	1,481,569
Sales and other conversion of assets	506,000	506,000	416,184	(89,816)
Total revenues	<u>4,456,240</u>	<u>4,456,240</u>	<u>5,997,690</u>	<u>1,541,450</u>
Expenditures				
Current				
Food service	4,356,796	4,465,461	4,571,303	105,842
Capital outlay				
Food service	50,000	50,000	19,230	(30,770)
Total expenditures	<u>4,406,796</u>	<u>4,515,461</u>	<u>4,590,533</u>	<u>75,072</u>
Net change in fund balance	<u>\$ 49,444</u>	<u>\$ (59,221)</u>	1,407,157	<u>\$ 1,466,378</u>
Fund Balance				
Beginning of year			<u>494,312</u>	
End of year			<u>\$ 1,901,469</u>	

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Community Service Fund
Year Ended June 30, 2022

	2022			Variance with Final Budget - Over (Under)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Local property taxes	\$ 615,905	\$ 606,010	\$ 616,392	\$ 10,382
Other local and county revenues	1,435,616	1,226,346	1,249,215	22,869
Revenue from state sources	906,346	916,241	894,751	(21,490)
Revenue from federal sources	-	-	-	-
Total revenues	<u>2,957,867</u>	<u>2,748,597</u>	<u>2,760,358</u>	<u>11,761</u>
Expenditures				
Current				
Community education and services	2,972,202	2,783,781	2,755,210	(28,571)
Capital outlay				
Community education and services	7,700	6,700	4,565	(2,135)
Total expenditures	<u>2,979,902</u>	<u>2,790,481</u>	<u>2,759,775</u>	<u>(30,706)</u>
Net change in fund balance	<u>\$ (22,035)</u>	<u>\$ (41,884)</u>	583	<u>\$ 42,467</u>
Fund Balance				
Beginning of year			<u>216,573</u>	
End of year			<u>\$ 217,156</u>	

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Debt Service Fund
Year Ended June 30, 2022

	2022			Variance with Final Budget - Over (Under)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Local property taxes	\$ 18,954,263	\$ 18,954,264	\$ 18,817,749	\$ (136,515)
Other local and county revenues	25,000	10,000	113,342	103,342
Revenue from state sources	105,000	1,638,819	583,386	(1,055,433)
Total revenues	<u>19,084,263</u>	<u>20,603,083</u>	<u>19,514,477</u>	<u>(1,088,606)</u>
Expenditures				
Debt service				
Principal	13,150,000	13,805,000	13,150,000	(655,000)
Interest and fiscal charges	6,606,064	6,989,133	6,595,157	(393,976)
Total expenditures	<u>19,756,064</u>	<u>20,794,133</u>	<u>19,745,157</u>	<u>(1,048,976)</u>
Excess of revenues under expenditures	(671,801)	(191,050)	(230,680)	(39,630)
Other Financing Sources (Uses)				
Bond issuance	-	-	-	-
Bond premium	-	-	-	-
Payment of refunded bonds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ (671,801)</u>	<u>\$ (191,050)</u>	(230,680)	<u>\$ (39,630)</u>
Fund Balance				
Beginning of year			<u>80,568,831</u>	
End of year			<u>\$ 80,338,151</u>	

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Capital Projects Fund
Year Ended June 30, 2022

	2022			Variance with Final Budget - Over (Under)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Other local and county revenues	\$ -	\$ -	\$ 27,291	\$ 27,291
Expenditures				
Capital outlay				
Sites and buildings	9,995,416	9,995,416	5,641,214	(4,354,202)
Debt service				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>9,995,416</u>	<u>9,995,416</u>	<u>5,641,214</u>	<u>(4,354,202)</u>
Excess of revenues over expenditures	(9,995,416)	(9,995,416)	(5,613,923)	4,381,493
Other Financing Sources				
Bond issuance	-	-	-	-
Net change in fund balance	<u>\$ (9,995,416)</u>	<u>\$ (9,995,416)</u>	(5,613,923)	<u>\$ 4,381,493</u>
Fund Balance				
Beginning of year			<u>10,896,629</u>	
End of year			<u>\$ 5,282,706</u>	

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INTERNAL SERVICE FUNDS

Independent School District No. 720
Combining Statement of
Net Position - Internal Service Funds
As of June 30, 2022

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
Assets			
Current			
Cash and cash equivalents	\$ 1,821,552	\$ 302,901	\$ 2,124,453
Liabilities			
Current			
Incurred but not reported claims	\$ 744,278	\$ 32,000	\$ 776,278
Net Position			
Unrestricted	1,077,274	270,901	1,348,175
Total liabilities and net position	\$ 1,821,552	\$ 302,901	\$ 2,124,453

**Combining Statement of Revenues, Expenses, and Changes
in Fund Net Position - Internal Service Funds
Year Ended June 30, 2022**

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
Operating Revenue			
Charges for services	\$ 8,452,049	\$ 832,229	\$ 9,284,278
Operating Expenses			
Insurance	8,708,598	759,624	9,468,222
Salaries	38,460	-	38,460
Benefits	6,623	-	6,623
Total Operating Expenses	<u>8,753,681</u>	<u>759,624</u>	<u>9,513,305</u>
Operating income	(301,632)	72,605	(229,027)
Nonoperating Revenues			
Investment income	<u>111</u>	<u>48</u>	<u>159</u>
Change in net position	(301,521)	72,653	(228,868)
Net Position			
Beginning of year	<u>1,378,795</u>	<u>198,248</u>	<u>1,577,043</u>
End of year	<u>\$ 1,077,274</u>	<u>\$ 270,901</u>	<u>\$ 1,348,175</u>

Independent School District No. 720
Combining Statement of Cash Flows -
Internal Service Funds
Year Ended June 30, 2022

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
Cash Flows - Operating Activities			
Receipts from District contributions	\$ 8,450,468	\$ 832,229	\$ 9,282,697
Employee claims paid	(8,739,423)	(760,599)	(9,500,022)
Payments to employees	(45,083)	-	(45,083)
Net cash flows - operating activities	<u>(334,038)</u>	<u>71,630</u>	<u>(262,408)</u>
Cash Flows - Investing Activities			
Interest received	<u>111</u>	<u>48</u>	<u>159</u>
Net change in cash and cash equivalents	(333,927)	71,678	(262,249)
Cash and Cash Equivalents			
Beginning of year	<u>2,155,479</u>	<u>231,223</u>	<u>2,386,702</u>
End of year	<u>\$ 1,821,552</u>	<u>\$ 302,901</u>	<u>\$ 2,124,453</u>
Reconciliation of Operating Income to Net Cash Flows - Operating Activities			
Operating income	\$ (301,632)	\$ 72,605	\$ (229,027)
Adjustments to reconcile operating income to net cash flows - operating activities			
Salaries and benefits payable	(1,581)	-	(1,581)
Incurred but not reported claims	<u>(30,825)</u>	<u>(975)</u>	<u>(31,800)</u>
Net adjustments	<u>(32,406)</u>	<u>(975)</u>	<u>(33,381)</u>
Net cash flows - operating activities	<u>\$ (334,038)</u>	<u>\$ 71,630</u>	<u>\$ (262,408)</u>

UFARS COMPLIANCE TABLE

**Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended January 0, 1900**

	<u>Audit</u>	<u>UFARS</u>	<u>Audit-UFARS</u>		<u>Audit</u>	<u>UFARS</u>	<u>Audit-UFARS</u>
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	#VALUE!	\$ 100,095,351	#VALUE!	Total revenue	#VALUE!	\$ 27,292	#VALUE!
Total expenditures	#VALUE!	107,010,499	#VALUE!	Total expenditures	#VALUE!	5,641,214	#VALUE!
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	-	758,346	(758,346)	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	-	217,118	(217,118)	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	-	-	-	4.13 Building Projects Funded by COP/LP	-	-	-
4.03 Staff Development	-	160	(160)	4.67 Long-term Facilities Maintenance	-	5,125,679	(5,125,679)
4.07 Capital Projects Levy	-	1,482,985	(1,482,985)	<i>Restricted:</i>			
4.08 Cooperative Programs	-	-	-	4.64 Restricted fund balance	#VALUE!	157,028	#VALUE!
4.13 Building Projects Funded by COP	-	-	-	<i>Unassigned:</i>			
4.14 Operating Debt	-	-	-	4.63 Unassigned fund balance	-	-	-
4.16 Levy Reduction	-	-	-	07 DEBT SERVICE FUND			
4.17 Taconite Building Maintenance	-	-	-	Total revenue	#VALUE!	\$ 19,514,478	#VALUE!
4.24 Operating Capital	-	2,147,479	(2,147,479)	Total expenditures	#VALUE!	19,745,159	#VALUE!
4.26 \$25 Taconite	-	-	-	<i>Nonspendable:</i>			
4.27 Disabled Accessibility	-	-	-	4.60 Nonspendable fund balance	-	-	-
4.28 Learning and Development	-	107,155	(107,155)	<i>Restricted/reserved:</i>			
4.34 Area Learning Center	-	-	-	4.25 Bond refundings	-	75,508,563	(75,508,563)
4.35 Contracted Alternative Programs	-	-	-	4.33 Maximum Effort Loan	-	-	-
4.36 State Approved Alternative Program	-	-	-	4.51 QZAB payments	-	-	-
4.38 Gifted and Talented	-	-	-	4.67 LTFM	-	1,092,182	(1,092,182)
4.40 Teacher Development and Evaluation	-	-	-	<i>Restricted:</i>			
4.41 Basic Skills Programs	-	-	-	4.64 Restricted fund balance	#VALUE!	3,737,405	#VALUE!
4.48 Achievement and Integration Revenue	-	-	-	<i>Unassigned:</i>			
4.49 Safe Schools Levy	-	510,142	(510,142)	4.63 Unassigned fund balance	-	-	-
4.51 QZAB Payments	-	-	-	08 TRUST FUND			
4.52 OPEB Liabilities not Held in Trust	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.53 Unfunded Severance and Retirement Levy	-	-	-	Total expenditures	-	-	-
4.59 Basic Skills Extended Time	-	-	-	<i>Unrestricted:</i>			
4.67 Long-term Facilities Maintenance	-	4,226,355	(4,226,355)	4.01 Student Activities	-	-	-
4.72 Medical Assistance	-	-	-	4.02 Scholarships	-	-	-
4.73 PPP Loans	-	-	-	4.22 Net position	-	-	-
4.74 EIDL Loans	-	-	-	18 CUSTODIAL			
<i>Restricted:</i>				Total revenue	\$ 12,188	\$ 12,188	\$ -
4.64 Restricted fund balance	-	-	-	Total expenditures	12,256	12,255	1
4.75 Title VII - Impact Aid	-	-	-	<i>Restricted/reserved:</i>			
4.76 Payments in Lieu of Taxes	-	-	-	4.01 Student Activities	-	-	-
<i>Committed:</i>				4.02 Scholarships	13,383	13,383	-
4.18 Committed for separation	-	-	-	4.48 Achievement and Integration	-	-	-
4.61 Committed	-	-	-	4.64 Restricted	-	-	-
<i>Assigned:</i>				20 INTERNAL SERVICE FUND			
4.62 Assigned fund balance	-	499,548	(499,548)	Total revenue	\$ 9,284,437	\$ 9,284,436	\$ 1
<i>Unassigned:</i>				Total expenditures	9,513,305	9,513,305	-
4.22 Unassigned fund balance	#VALUE!	4,449,810	#VALUE!	<i>Unrestricted:</i>			
02 FOOD SERVICES FUND				4.22 Net position	1,348,175	1,348,175	-
Total revenue	#VALUE!	\$ 5,997,689	#VALUE!	25 OPEB REVOCABLE TRUST			
Total expenditures	#VALUE!	4,590,533	#VALUE!	Total revenue	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				Total expenditures	-	-	-
4.60 Nonspendable fund balance	-	60,285	(60,285)	<i>Unrestricted:</i>			
<i>Restricted/reserved:</i>				4.22 Net position	-	-	-
4.52 OPEB liabilities not held in trust	-	-	-	45 OPEB IRREVOCABLE TRUST			
4.74 EIDL Loans	-	-	-	Total revenue	\$ -	\$ (810,616)	\$ 810,616
<i>Restricted:</i>				Total expenditures	338,815	338,814	1
4.64 Restricted fund balance	#VALUE!	1,841,184	#VALUE!	<i>Unrestricted:</i>			
<i>Unassigned:</i>				4.22 Net position	4,937,843	4,937,844	(1)
4.63 Unassigned fund balance	-	-	-	47 OPEB DEBT SERVICE			
04 COMMUNITY SERVICE FUND				Total revenue	\$ -	\$ -	\$ -
Total revenue	#VALUE!	\$ 2,760,356	#VALUE!	Total expenditures	-	-	-
Total expenditures	#VALUE!	2,759,771	#VALUE!	<i>Nonspendable:</i>			
<i>Nonspendable:</i>				4.60 Nonspendable fund balance	-	-	-
4.60 Nonspendable fund balance	-	180	(180)	<i>Restricted:</i>			
<i>Restricted/reserved:</i>				4.25 Bond refundings	-	-	-
4.26 \$25 Taconite	-	-	-	4.64 Restricted fund balance	-	-	-
4.31 Community Education	#VALUE!	(189,141)	#VALUE!	<i>Unassigned:</i>			
4.32 ECFE	-	405,224	(405,224)	4.63 Unassigned fund balance	-	-	-
4.40 Teacher Development and Evaluations	-	-	-				
4.44 School Readiness	-	893	(893)				
4.47 Adult Basic Education	-	-	-				
4.52 OPEB Liabilities not Held in Trust	-	-	-				
4.73 PPP Loans	-	-	-				
4.74 EIDL Loans	-	-	-				
<i>Restricted:</i>							
4.64 Restricted fund balance	-	-	-				
<i>Unassigned:</i>							
4.63 Unassigned fund balance	-	-	-				

STATISTICAL SECTION

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Independent School District No. 720
Statistical Section (Unaudited)
June 30, 2022

III. Statistical Section (Unaudited)

This part of the Independent School District No. 720'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. The statistical section includes information related to these five sections:

<u>Contents</u>	<u>Page</u>
Financial Trends This section contains trend information to help the reader understand how the District's financial performance and well-being have changed over time.	112
Revenue Capacity This section contains information to help the reader assess the District's most significant local revenue source, property taxes.	121
Debt Capacity This section presents 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.	128
Demographic and Economic Information This section contains demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	134
Operating Information This section contains service and infrastructure data to help the reader understand how the information in the District's financial report relates to services provided and activities performed.	136

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

Independent School District No. 720
Shakopee Public Schools
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
Net investment in capital assets	\$ 21,509,142	\$ 21,840,189	\$ 23,041,568	\$ 26,336,717
Restricted	2,103,662	2,411,568	3,150,431	1,241,034
Unrestricted	10,655,933	8,100,912	(45,145,697)	(51,864,194)
Total governmental activities net position	<u>\$ 34,268,737</u>	<u>\$ 32,352,669</u>	<u>\$ (18,953,698)</u>	<u>\$ (24,286,443)</u>

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 35,186,072	\$ 45,526,236	\$ 55,529,637	\$ 67,663,806	\$ 82,755,741	\$ 92,463,986
-	1,970,243	2,446,033	7,194,893	10,079,420	11,885,035
<u>(85,542,839)</u>	<u>(114,835,656)</u>	<u>(90,596,678)</u>	<u>(97,349,532)</u>	<u>(101,178,213)</u>	<u>(94,279,918)</u>
<u>\$ (50,356,767)</u>	<u>\$ (67,339,177)</u>	<u>\$ (32,621,008)</u>	<u>\$ (22,490,833)</u>	<u>\$ (8,343,052)</u>	<u>\$ 10,069,103</u>

Independent School District No. 720
Shakopee Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities				
Administration	\$ 4,196,548	\$ 4,623,140	\$ 5,547,166	\$ 5,955,670
District support services	1,293,572	1,471,090	1,912,672	2,122,209
Regular instruction	37,728,992	40,000,664	42,847,228	45,554,644
Vocational education instruction	458,572	725,118	703,295	726,293
Special education instruction	14,503,636	15,085,785	15,515,994	17,425,823
Instructional support services	4,731,832	4,921,635	6,047,476	7,548,519
Pupil support services	5,768,903	6,213,364	6,905,267	7,377,729
Sites and buildings	5,785,361	6,880,602	7,807,706	7,337,340
Fiscal and other fixed cost programs	130,635	181,473	215,914	211,184
Food service	3,458,450	3,470,807	3,794,772	4,158,297
Community service	1,891,348	1,838,544	2,056,634	2,322,011
Depreciation not allocated to other functions	279,962	517,536	628,829	787,506
Interest and fiscal charges on long-term debt	7,523,483	7,146,210	5,254,492	8,055,214
Total governmental activities expenses	<u>87,751,294</u>	<u>93,075,968</u>	<u>99,237,445</u>	<u>109,582,439</u>
Program Revenues				
Governmental activities				
Charges for services				
Administration	26,300	23,151	23,040	14,225
District support services	8,246	8,568	35,897	35,292
Regular instruction	852,858	981,266	448,664	474,275
Vocational education instruction	-	175	300	37
Special education instruction	24,748	1,810	228,614	179,203
Instructional support services	696	128	614	562
Pupil support services	8,634	10,859	29,502	107,857
Sites and buildings	17,300	17,900	13	59
Food service	1,642,702	1,747,412	1,958,315	2,035,210
Community service	718,063	733,494	787,156	1,016,566
Operating grants and contributions	19,506,678	20,373,579	21,935,044	24,000,053
Capital grants and contributions	5,000	38,845	-	-
Total governmental activities program revenues	<u>22,811,225</u>	<u>23,937,187</u>	<u>25,447,159</u>	<u>27,863,339</u>
Net governmental activities (expense)/revenue	(64,940,069)	(69,138,781)	(73,790,286)	(81,719,100)
Business-type activities	-	-	-	-
Total governmental activities net expense	<u>(64,940,069)</u>	<u>(69,138,781)</u>	<u>(73,790,286)</u>	<u>(81,719,100)</u>
General Revenues and Other Changes in Net Position				
Governmental activities				
Property taxes				
General purpose	8,666,535	5,445,658	9,264,493	9,114,215
Community service	504,862	259,610	523,173	517,493
Debt service	13,906,651	12,933,157	12,470,062	12,620,244
General grants and aids	41,587,955	47,608,165	51,064,387	53,137,665
Investment earnings	344,424	331,125	119,007	938,932
Gain on sale of capital assets	200	119,370	13,580	21,600
Other general revenues	614,821	525,628	33,402	36,206
Total governmental activities	<u>65,625,448</u>	<u>67,222,713</u>	<u>73,488,104</u>	<u>76,386,355</u>
Total Net (Expense) Revenue	685,379	(1,916,068)	(302,182)	(5,332,745)
Net position - beginning, as previously stated	34,053,800	34,268,737	32,352,669	(18,953,698)
Change in accounting principle	(470,442)	-	(51,004,185)	-
Net position - beginning, as restated	<u>33,583,358</u>	<u>34,268,737</u>	<u>(18,651,516)</u>	<u>(18,953,698)</u>
Net position - ending	<u>\$ 34,268,737</u>	<u>\$ 32,352,669</u>	<u>\$ (18,953,698)</u>	<u>\$ (24,286,443)</u>

		Fiscal year					
		2017	2018	2019	2020	2021	2022
\$	7,523,283	\$ 7,340,382	\$ 3,607,620	\$ 5,843,792	\$ 5,720,333	\$ 4,552,784	
	2,456,591	2,106,366	2,374,571	2,599,179	2,640,387	2,574,259	
	63,959,236	63,492,106	30,458,137	49,786,185	50,659,122	44,164,260	
	1,286,927	945,260	528,644	1,000,405	1,031,568	703,393	
	25,091,784	24,552,734	12,698,736	20,164,692	20,660,274	18,643,488	
	10,762,588	9,547,642	6,601,313	9,380,581	7,628,921	7,522,292	
	8,401,426	8,625,780	7,691,554	8,882,170	8,576,605	7,884,440	
	6,929,012	8,170,286	11,550,383	4,347,902	6,935,247	7,839,676	
	191,091	199,020	172,683	353,795	174,026	239,205	
	4,724,099	4,480,777	4,173,484	4,261,487	3,397,836	4,461,094	
	3,286,539	3,303,658	2,282,557	2,993,523	2,815,962	2,615,986	
	1,265,819	1,589,799	1,713,784	5,803,460	3,509,260	3,628,782	
	7,322,643	6,559,035	5,533,037	5,252,402	6,629,000	5,006,349	
	<u>143,201,038</u>	<u>140,912,845</u>	<u>89,386,503</u>	<u>120,669,573</u>	<u>120,378,541</u>	<u>109,836,008</u>	
	12,993	13,376	9,477	1,200	-	1,163	
	25,189	25,579	55,730	87,978	30,696	36,595	
	438,789	528,522	544,335	422,253	331,052	555,584	
	140	328	527	2,353	136	613	
	200,061	3,361	1,844	-	-	-	
	243	68	-	-	92,810	100,628	
	221,004	228,447	235,796	64,931	58,403	8,545	
	32,413	61,245	61,668	59,874	2,300	58,370	
	2,084,558	2,038,572	2,110,636	1,751,141	87,173	416,184	
	1,229,308	1,265,406	1,333,572	1,092,977	985,334	1,233,393	
	25,885,369	23,511,826	23,702,928	25,548,851	30,503,605	29,538,244	
	470,297	979,803	965,654	807,794	396,516	460,646	
	<u>30,600,364</u>	<u>28,656,533</u>	<u>29,022,167</u>	<u>29,839,352</u>	<u>32,488,025</u>	<u>32,409,965</u>	
	(112,600,674)	(112,256,312)	(60,364,336)	(90,830,221)	(87,890,516)	(77,426,043)	
	-	-	-	-	-	-	
	<u>(112,600,674)</u>	<u>(112,256,312)</u>	<u>(60,364,336)</u>	<u>(90,830,221)</u>	<u>(87,890,516)</u>	<u>(77,426,043)</u>	
	13,310,119	13,953,937	15,759,624	15,441,415	14,911,733	15,813,536	
	542,360	580,326	586,578	601,809	617,670	616,245	
	18,735,124	18,817,481	19,994,879	22,296,379	23,947,552	18,804,202	
	59,536,734	60,765,061	57,877,841	61,464,606	62,073,034	59,031,031	
	657,661	750,641	639,236	368,966	27,838	163,856	
	4,022	304,669	188,238	202,747	413,894	227,246	
	78,576	101,787	36,109	40,382	46,576	1,182,082	
	<u>92,864,596</u>	<u>95,273,902</u>	<u>95,082,505</u>	<u>100,416,304</u>	<u>102,038,297</u>	<u>95,838,198</u>	
	(19,736,078)	(16,982,410)	34,718,169	9,586,083	14,147,781	18,412,155	
	(24,286,443)	(50,356,767)	(67,339,177)	(32,621,008)	(22,490,833)	(8,343,052)	
	(6,334,246)	-	-	544,092	-	-	
	<u>(30,620,689)</u>	<u>(50,356,767)</u>	<u>(67,339,177)</u>	<u>(32,076,916)</u>	<u>(22,490,833)</u>	<u>(8,343,052)</u>	
\$	<u>(50,356,767)</u>	<u>(67,339,177)</u>	<u>(32,621,008)</u>	<u>(22,490,833)</u>	<u>(8,343,052)</u>	<u>\$ 10,069,103</u>	

Independent School District No. 720
Shakopee Public Schools
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 350,000	\$ 96	\$ 68,261	\$ 115,556
Restricted	578,923	1,905,984	2,158,125	1,241,034
Assigned	-	-	-	-
Unassigned	11,555,217	8,530,840	5,548,137	1,164,415
	<u>\$ 12,484,140</u>	<u>\$ 10,436,920</u>	<u>\$ 7,774,523</u>	<u>\$ 2,521,005</u>
All Other Governmental Funds				
Nonspendable				
Capital Project funds	\$ 139,501	\$ 139,501	\$ 117,702	\$ 77,687
Nonmajor funds	30,880	33,057	33,832	29,846
Restricted				
Capital project funds	14,207,934	20,592,233	8,255,391	100,430,142
Debt service funds	90,039,936	45,763,302	2,937,288	20,079,253
Nonmajor funds	363,285	463,128	505,136	762,437
Unassigned reported in				
Capital project funds	-	-	-	-
Nonmajor funds	-	-	(75,851)	(17,867)
	<u>\$ 104,781,536</u>	<u>\$ 66,991,221</u>	<u>\$ 11,773,498</u>	<u>\$ 121,361,498</u>
Total all other governmental funds	<u>\$ 104,781,536</u>	<u>\$ 66,991,221</u>	<u>\$ 11,773,498</u>	<u>\$ 121,361,498</u>
Total all funds	<u>\$ 117,265,676</u>	<u>\$ 77,428,141</u>	<u>\$ 19,548,021</u>	<u>\$ 123,882,503</u>

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 657,884	\$ 208,934	\$ 245,117	\$ 26,816	\$ 1,011,456	\$ 758,345
-	854,983	879,033	4,498,587	8,195,420	8,691,394
20,882	185,388	267,230	210,065	235,383	499,548
388,488	1,584,328	3,444,795	3,743,049	1,450,809	4,449,815
<u>\$ 1,067,254</u>	<u>\$ 2,833,633</u>	<u>\$ 4,836,175</u>	<u>\$ 8,478,517</u>	<u>\$ 10,893,068</u>	<u>\$ 14,399,102</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49,221	45,582	48,294	54,038	65,125	60,465
53,366,000	11,214,101	2,022,715	2,390,009	10,896,629	5,282,706
20,670,744	2,988,464	3,223,859	4,478,006	80,568,831	80,338,151
946,735	1,086,759	1,131,535	895,505	785,401	2,247,301
-	-	-	(961,751)	-	-
(153,567)	(179,501)	(45,220)	(184,444)	(139,641)	(189,141)
<u>\$ 74,879,133</u>	<u>\$ 15,155,405</u>	<u>\$ 6,381,183</u>	<u>\$ 6,671,363</u>	<u>\$ 92,176,345</u>	<u>\$ 87,739,482</u>
<u>\$ 75,946,387</u>	<u>\$ 17,989,038</u>	<u>\$ 11,217,358</u>	<u>\$ 15,149,880</u>	<u>\$ 103,069,413</u>	<u>\$ 102,138,584</u>

Independent School District No. 720
Shakopee Public Schools
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Local sources				
Property taxes	\$ 23,015,692	\$ 18,718,986	\$ 22,314,253	\$ 22,312,062
Other	2,165,621	2,277,734	2,331,605	3,468,932
State sources	57,639,830	64,588,313	68,614,824	72,135,291
Federal sources	3,790,555	3,656,143	3,600,238	4,172,968
Sales and other conversion of assets	1,762,419	1,879,915	2,117,288	2,198,848
Total revenues	<u>88,374,117</u>	<u>91,121,091</u>	<u>98,978,208</u>	<u>104,288,101</u>
Expenditures				
Current				
Administration	4,059,643	4,521,361	5,437,582	5,759,082
District support services	1,178,509	1,348,643	1,780,294	2,067,743
Regular instruction	33,171,305	35,377,923	38,542,795	40,739,884
Vocational education instruction	457,254	718,252	683,688	747,306
Special education instruction	14,280,976	14,829,013	15,337,996	17,154,198
Instructional support services	4,583,789	4,544,911	5,405,273	6,459,308
Pupil support services	5,582,461	6,044,213	6,727,114	7,259,476
Sites and buildings	4,564,335	5,361,523	5,742,925	6,151,407
Fiscal and other fixed cost programs	130,635	181,473	215,914	211,184
Food service	3,392,964	3,421,835	3,740,537	4,098,498
Community service	1,795,498	1,746,124	1,974,288	2,247,122
Capital outlay	6,691,205	8,452,578	14,020,032	13,601,299
Debt service				
Principal	7,725,000	49,105,000	63,095,000	9,718,773
Interest and fiscal charges	7,737,467	8,791,140	7,222,016	7,965,462
Total expenditures	<u>95,351,041</u>	<u>144,443,989</u>	<u>169,925,454</u>	<u>124,180,742</u>
Excess (deficiency) of revenues over (under) expenditures	(6,976,924)	(53,322,898)	(70,947,246)	(19,892,641)
Other Financing Sources (Uses)				
Proceeds from sale of assets	200	119,370	13,580	21,600
Proceeds from bond issuance	38,325,000	-	12,055,000	112,185,000
Bond premium	6,110,576	-	998,546	10,805,831
Payment of refunding bonds	-	-	-	-
Bond discount	-	-	-	(24,812)
Proceeds from certificate of participation	-	13,175,000	-	-
Premium on certificate of participation	-	190,993	-	-
Capital lease proceeds	-	-	-	1,239,504
Total other financing sources (uses)	<u>44,435,776</u>	<u>13,485,363</u>	<u>13,067,126</u>	<u>124,227,123</u>
Net change in fund balances	<u>\$ 37,458,852</u>	<u>\$ (39,837,535)</u>	<u>\$ (57,880,120)</u>	<u>\$ 104,334,482</u>
Debt service as a percentage of noncapital expenditures	17.4%	42.6%	45.1%	16.0%

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 32,575,051	\$ 33,363,243	\$ 36,338,193	\$ 38,337,767	\$ 39,429,270	\$ 35,251,220
3,810,443	4,005,832	3,971,453	3,419,569	2,195,424	3,090,016
77,109,197	79,556,814	80,594,484	81,943,845	83,563,561	80,445,778
4,829,246	4,425,124	4,328,807	4,362,307	8,542,494	8,998,616
2,281,609	2,309,279	2,321,585	1,950,047	190,379	609,537
<u>120,605,546</u>	<u>123,660,292</u>	<u>127,554,522</u>	<u>130,013,535</u>	<u>133,921,128</u>	<u>128,395,167</u>
5,648,428	5,452,115	4,967,825	5,240,795	5,701,132	4,682,246
2,175,658	1,992,860	2,368,148	2,512,734	2,680,469	2,561,123
41,499,067	41,375,223	41,850,504	42,509,914	44,166,870	42,169,525
868,774	633,155	867,839	914,384	929,024	778,437
18,342,688	18,062,751	18,184,600	19,003,712	19,869,550	19,621,000
8,185,448	7,276,861	7,624,820	8,060,941	7,507,241	7,448,804
7,614,151	7,869,648	8,303,551	8,688,459	8,419,183	7,958,440
5,852,566	6,225,856	6,462,215	5,981,313	6,140,042	6,571,045
191,091	199,020	172,683	353,795	174,026	239,205
4,534,624	4,301,406	4,184,109	4,187,792	3,346,695	4,571,303
2,653,638	2,701,273	2,699,409	2,764,912	2,660,404	2,755,210
52,761,602	45,992,413	15,335,237	21,511,279	17,272,810	9,214,325
12,528,917	31,546,121	16,320,536	18,492,943	21,545,212	15,548,599
9,136,642	8,915,088	7,647,264	7,261,294	8,103,475	7,177,912
<u>171,993,294</u>	<u>182,543,790</u>	<u>136,988,740</u>	<u>147,484,267</u>	<u>148,516,133</u>	<u>131,297,174</u>
(51,387,748)	(58,883,498)	(9,434,218)	(17,470,732)	(14,595,005)	(2,902,007)
4,022	508,669	188,238	1,266,100	413,894	227,246
-	-	-	16,325,000	115,398,822	7,845,000
-	-	-	1,905,067	1,813,386	730,098
-	-	-	-	(16,540,000)	(8,450,000)
-	-	-	-	-	-
-	-	-	-	-	-
3,447,610	417,480	2,474,300	1,362,995	1,428,436	1,618,834
<u>3,451,632</u>	<u>926,149</u>	<u>2,662,538</u>	<u>20,859,162</u>	<u>102,514,538</u>	<u>1,971,178</u>
<u>\$ (47,936,116)</u>	<u>\$ (57,957,349)</u>	<u>\$ (6,771,680)</u>	<u>\$ 3,388,430</u>	<u>\$ 87,919,533</u>	<u>\$ (930,829)</u>
18.0%	29.3%	19.0%	20.7%	22.5%	19.9%

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Independent School District No. 720
Shakopee Public Schools
Taxable Market Value of Properties
Last Ten Fiscal Years
(Unaudited)

Payable Year	(1) Residential Property	(2) Commercial Property	Total Assessed Value	Total Direct School Tax Rate
2013	\$ 2,739,797,200	\$ 796,576,600	\$ 3,536,373,800	39.715%
2014	2,841,717,800	844,413,500	3,686,131,300	36.963%
2015	3,252,532,100	897,436,700	4,149,968,800	35.577%
2016	3,423,877,400	949,275,900	4,373,153,300	53.484%
2017	3,473,072,500	1,099,461,700	4,572,534,200	49.282%
2018	3,703,806,500	1,153,737,200	4,857,543,700	52.141%
2019	3,900,645,000	1,258,375,800	5,159,020,800	52.930%
2020	4,080,936,100	1,564,066,801	5,645,002,901	50.558%
2021	4,743,669,103	1,439,142,897	6,182,812,000	37.372%
2022	5,137,645,794	1,582,495,088	6,720,140,882	52.900%

Notes:

- (1) Residential includes single family homes, townhomes and condominiums, and all other property including vacant land, farm, utilities, personal property and railroad property.
- (2) Commercial property above includes both commercial and industrial property.
- (3) The District has presented taxable market value, which is the best information available to represent estimated actual value of property, as the Counties do not provide this information to the District.

Source: Scott County Department of Property Tax and Public Records

Independent School District No. 720
Shakopee Public Schools
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Unaudited)

Taxes Payable Year	ISD No. 720 Direct Rate					Overlapping Rates		
	RMV General Fund Rate	NTC General Fund Rate	NTC Community Service	NTC General Obligation Debt Service	NTC OPEB	Total Direct School Tax Rate	City of Shakopee	City of Savage
2013	0.145	7.529	1.210	30.976	-	39.715	41.990	55.508
2014	0.128	7.694	1.181	28.088	-	36.963	41.437	55.278
2015	0.100	8.222	1.070	26.285	-	35.577	37.862	51.742
2016	0.123	14.369	1.104	38.011	-	53.484	37.902	49.905
2017	0.115	13.945	1.057	34.280	-	49.282	38.522	47.841
2018	0.128	15.228	1.042	35.870	-	52.140	37.212	47.117
2019	0.110	14.519	0.981	37.430	-	52.930	34.940	44.474
2020	0.102	13.868	0.937	35.753	-	50.558	33.965	42.357
2021	0.107	11.083	0.827	25.462	-	37.372	32.105	42.254
2022	0.253	11.966	0.005	21.473	-	33.444	32.111	40.326

Notes:

(1) Overlapping rates are those of local and county governments that apply to property owners within the District. Not all overlapping rates apply to all of the District's property owners (e.g., the rates for special districts apply only to the proportion of the District's property owners whose property is located within the geographic boundaries of the special district).

Sources: Overlapping Rate Data provided by the Scott County Department of Property Tax and Public Records School Tax Report from County Auditor's Office

Overlapping Rates

<u>Prior Lake</u>	<u>Louisville Township</u>	<u>Jackson Township</u>	<u>Sand Creek Township</u>	<u>Metro Council</u>	<u>Metro Transit</u>	<u>Scott County</u>	<u>Total Direct and Overlapping Tax Rate City of Shakopee</u>
31.887	4.896	12.207	18.864	1.017	1.744	40.674	125.14
30.736	4.507	12.719	18.717	1.034	1.624	39.720	120.78
31.988	4.641	11.162	18.059	0.959	1.524	36.628	112.55
31.953	4.959	10.843	17.476	0.921	1.485	36.175	129.97
32.685	5.004	12.129	17.761	0.850	1.407	35.896	125.96
33.039	4.918	12.681	17.837	0.853	1.410	35.896	127.51
33.020	4.589	10.636	16.583	0.679	1.560	33.841	123.95
32.496	4.494	10.436	17.737	0.609	1.401	32.718	119.25
30.265	4.134	8.495	17.111	0.634	1.249	31.025	102.39
30.465	4.218	9.907	17.687	0.650	1.185	30.492	97.88

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**Independent School District No. 720
Shakopee Public Schools
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	Property Classification	2022			2013		
		Tax Capacity	Percentage of Total Tax Capacity	Rank	Tax Capacity	Percentage of Total Tax Capacity	Rank
MCP Shakopee	Commercial	\$ 1,067,443	1.38%	1			
Doran Canterbury LLC	Commercial	937,500	1.22%	2			
Duke Realty Limited Partnership	Commercial	659,267	0.85%	3			
Northern States Power Co	Public Utility	583,212	0.76%	4	542,641	1.23%	1
Rahr Malting Company	Commercial	551,617	0.72%	5	411,613	0.93%	2
J & J Minneapolis LLC	Commercial	417,109	0.54%	6			
Shakkin LLC	Commercial	416,283	0.54%	7			
Seagate Technology LLC	Commercial	405,008	0.53%	8	409,123	0.93%	3
Lothenbach Properties	Commercial	404,554	0.52%	9			
Centerpoint Energy Resource	Public Utility	364,046	0.47%	10			
Shakopee Mdewakanton Sioux	Commercial				400,987	0.91%	4
St. Francis Medical Center	Healthcare				363,291	0.82%	5
Ryan Companies	Property Management				351,496	0.80%	6
Canterbury Park	Commercial				333,236	0.75%	7
Inland Shakopee Valley Marketplace	Commercial				293,493	0.66%	8
Sears & Roebuck & Co	Commercial				271,649	0.61%	9
Valleyfair	Amusement Park				264,164	0.60%	10
Total		\$ 5,806,039	7.53%		\$ 3,641,693	8.24%	

Source: Scott County Department of Property Tax and Public Records

**Independent School District No. 720
Shakopee Public Schools
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Taxes Levied for the Fiscal Year						
Fiscal Year	General Fund RMV Voter	General Fund RMV Other	General Fund Basic Levy	Community Service Levy	Debt Service Fund Levy	Total Tax Levy (1)
2013	\$ 4,538,113	\$ 1,385,315	\$ 3,145,294	\$ 505,382	\$ 12,940,079	\$ 22,514,181 (2)
2014	-	5,565,310	3,429,210	526,412	12,518,345	22,039,277 (2)
2015	-	4,854,563	4,042,762	526,061	12,922,978	22,346,365 (2)
2016	2,500,000	5,951,726	4,647,062	548,983	18,906,524	32,554,296 (2)
2017	3,011,717	5,991,217	4,719,435	586,043	19,004,667	33,313,079 (2)
2018	3,206,596	7,009,394	5,423,209	590,824	20,341,203	36,571,228 (2)
2019	3,329,346	6,558,426	5,432,890	591,469	22,576,016	38,488,147 (2)
2020	3,527,108	6,551,159	5,233,905	618,406	24,140,695	40,071,273 (2)
2021	3,850,865	7,318,714	4,399,692	615,905	18,954,263	35,139,439 (2)
2022	15,432,430	6,404,607	4,523,233	622,431	16,758,403	43,741,104 (2)

Notes:

(1) State credits are included in the operating levy

(2) Original Gross Levy

Source: Scott County Department of Property Tax and Public Records - School Tax Report; State Auditor - Taxes Receivable Report

Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
Current Tax Collection	Percentage of Levy		Total Tax Collection	Percentage of Levy		
\$ 11,344,873	50.4%	\$ 10,890,518	\$ 22,235,391	98.76%	\$ 278,791	1.25%
11,191,649	50.8%	10,649,397	21,841,046	99.10%	198,230	0.91%
11,392,345	51.0%	10,812,315	22,204,660	99.37%	141,705	0.64%
17,026,255	52.3%	15,446,446	32,472,701	99.75%	81,595	0.25%
17,036,841	51.1%	16,182,091	33,218,933	99.72%	94,146	0.28%
19,099,575	52.2%	19,049,992	38,149,567	104.32%	82,647	0.22%
18,410,550	47.8%	18,561,974	36,972,524	96.06%	85,536	0.23%
20,020,961	50.0%	20,020,961	40,041,922	99.93%	87,372	0.22%
22,633,288	64.4%	16,795,983	39,429,271	112.21%	135,057	0.34%
14,076,891	32.2%	21,173,329	35,250,220	80.59%	117,820	0.33%

**Independent School District No. 720
Shakopee Public Schools
Outstanding Debt By Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities			Total Primary Government	Estimated Population	Per Capita	Assessed Value	Per Assessed Value
	General Obligation Bonds	Certificates of Participation	Capital Leases Payable					
2013	\$ 206,755,000	\$ -	\$ -	\$ 206,755,000	\$ 44,711	\$ 4,624	\$ 3,536,373,800	5.8%
2014	157,650,000	13,175,000	-	170,825,000	44,941	3,801	3,686,131,300	4.6%
2015	107,220,000	12,565,000	-	119,785,000	46,376	2,583	4,149,968,800	2.9%
2016	210,545,000	12,040,000	905,731	223,490,731	47,110	4,744	4,373,153,300	5.1%
2017	199,410,000	11,495,000	3,504,424	214,409,424	47,569	4,507	4,572,534,200	4.7%
2018	169,630,000	10,930,000	2,720,782	183,280,782	47,569	3,853	4,857,543,700	3.8%
2019	155,315,000	10,340,000	3,779,547	169,434,547	48,954	3,461	5,159,020,800	3.3%
2020	169,481,564	9,855,653	3,514,599	182,851,816	50,423	3,626	5,645,002,901	3.2%
2021	247,435,121	9,220,601	3,397,078	260,052,800	51,683	5,032	6,182,812,000	4.2%
2022	241,697,036	-	3,563,043	245,260,079	53,233	4,607	6,720,140,882	3.6%

Notes:

- (1) Details regarding the District's outstanding debt can be found in the notes to the financial statements.
- (2) Personal income information for residents living within the District is not available

**Independent School District No. 720
Shakopee Public Schools
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	General Obligation Bonds	Less Amounts Available In Debt Service fund	Net Bonded Debt	Total Assessed Value	Percentage of Est Actual Value of Taxable Property	Estimated Population	Net Bonded Debt Per Capita
2013	\$ 206,755,000	\$ 2,903,984	\$ 203,851,016	\$ 3,536,373,800	5.76%	\$ 44,711	\$ 4,559
2014	157,650,000	2,981,462	154,668,538	3,686,131,300	4.20%	44,941	3,442
2015	107,220,000	2,937,288	104,282,712	4,149,968,800	2.51%	46,376	2,249
2016	210,545,000	20,079,253	190,465,747	4,373,153,300	4.77%	47,110	4,043
2017	199,410,000	20,670,744	178,739,256	4,572,534,200	4.29%	47,569	3,757
2018	169,630,000	2,988,464	166,641,536	4,857,543,700	3.43%	47,569	3,503
2019	155,315,000	3,223,859	152,091,141	5,159,020,800	2.95%	48,954	3,107
2020	169,481,564	4,478,007	165,003,557	5,645,002,901	2.92%	50,423	3,272
2021	247,435,121	80,568,831	166,866,290	6,182,812,000	2.70%	51,683	3,229
2022	241,697,036	80,338,151	161,358,885	6,720,140,882	2.40%	53,233	3,031

Notes:

(1) Details regarding the District's outstanding debt can be found in the notes to the financial statements.

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**Independent School District #720
Shakopee Public Schools
Computation of Direct and Overlapping Bonded Debt
(Unaudited)**

	Dec-21 Adjusted Taxable Net Tax Capacity	Dec-21 Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping				
Scott County	\$ 246,995,150	\$ 115,680,000	30.99%	\$ 35,853,368
Cities/Townships				
Shakopee	70,028,033	37,395,000	95.29%	35,633,228
Savage	49,426,157	39,830,000	7.01%	2,790,925
Prior Lake	48,173,676	32,760,000	2.95%	965,386
Total Overlapping				<u>75,242,908</u>
Direct				
Shakopee Public Schools ISD No. 720	77,133,945	247,435,121	100.00%	<u>247,435,121</u>
Total Direct and Overlapping Bonded Debt				<u><u>\$ 322,678,029</u></u>

Sources: Taxable value data used to estimate applicable percentages and Debt outstanding data provided by Scott County Taxpayer Services Department

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Independent School District No. 720
Shakopee Public Schools
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Net Bonded Debt (1)	Net Tax Capacity (1)	Percent of Net Debt to Net Tax Capacity	Percent of Bonded Debt to Market Value	Estimated Population (1)
2013	\$ 206,755,000	\$ 44,173,949	468.05%	5.85%	44,711
2014	157,650,000	48,960,266	322.00%	4.28%	44,941
2015	107,220,000	51,591,841	207.82%	2.58%	46,376
2016	210,545,000	54,930,192	383.30%	4.81%	47,110
2017	199,410,000	53,882,262	370.08%	4.36%	47,569
2018	169,630,000	57,032,951	297.42%	3.49%	47,569
2019	155,315,000	60,420,682	257.06%	3.01%	48,954
2020	169,481,564	65,966,758	256.92%	3.00%	50,423
2021	247,435,121	71,899,365	344.14%	4.00%	51,683
2022	241,697,036	77,133,946	313.35%	3.60%	53,233

Notes:

- (1) Net Bonded Debt, Net Tax Capacity and Estimated Population data is taken from other schedules within this Statistical Section.
- (2) The Indicated Market Value is calculated by dividing the taxable market value by the sales ratio.
- (3) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the school district.
- (4) The legal debt margin is calculated by subtracting outstanding net bonded debt from the legal debt limit.

	<u>Net Debt per Capita</u>	<u>Indicated Market Value (2)</u>	<u>Legal Debt Limit (3)</u>	<u>Legal Debt Margin (4)</u>	<u>Percent Bonded Debt to Debt Limit</u>
\$	4,624	\$ 3,515,282,107	\$ 527,292,316	\$ 320,537,316	39.21%
	3,508	3,847,736,221	577,160,433	419,510,433	27.31%
	2,312	4,386,859,197	658,028,880	550,808,880	16.29%
	4,469	4,536,466,079	680,469,912	469,924,912	30.94%
	4,192	4,906,152,575	735,922,886	536,512,886	27.10%
	3,566	5,062,578,114	759,386,717	589,756,717	22.34%
	3,173	5,059,941,354	758,991,203	603,676,203	20.46%
	3,361	5,373,980,000	806,097,000	636,615,436	21.02%
	4,788	6,576,682,189	986,502,328	739,067,207	25.08%
	4,540	7,204,343,949	1080651592	838,954,556	22.37%

**Independent School District No. 720
Shakopee Public Schools
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Population (1)	Personal Income <i>(thousands of dollars)</i> (2)	Per Capita Personal Income (2)	Enrollment (3)	Scott Co. Unemployment Rate (4)
2013	44,711	\$ -	\$ -	7,405	4.7%
2014	44,941	-	-	7,593	3.7%
2015	46,376	-	-	7,791	3.2%
2016	47,110	-	-	8,012	3.4%
2017	47,569	-	-	8,153	3.2%
2018	47,569	-	-	8,265	3.0%
2019	48,954	-	-	8,184	2.3%
2020	50,423	-	-	8,190	8.4%
2021	51,683	-	-	8,074	3.0%
2022	53,233	-	-	7,936	1.8%

Sources:

- (1) Scott County Levy Documentation
- (2) Personal income information for residents living within the District is not available
- (3) MN Department of Education
- (4) MN Employment and Economic Development. The August 2021 rate is used.

Independent School District No. 720
Shakopee Public Schools
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

Employer	Product/Service	2021		2012	
		Employees	Rank	Employees	Rank
Amazon	Distribution	2,500	1		
Valleyfair	Entertainment	1,600	2	1600	1
ISD 720, Shakopee Public Schools	Education	1,383	3	1090	3
Emerson	Manufacturing	1,192	4		
Canterbury Park	Entertainment	1,118	5	750	5
St. Francis Regional Medical Center	Healthcare	840	6	1000	4
Entrust Datacard	Manufacturing	800	7		
Scott County	Government	751	8	700	6
Imagine Print Solutions	Printing	700	9		
Shutterfly	Printing	359	10		
Northstar Auto Auction	Auto Auction			350	7
Seagate	Manufacturing			1,595	2
MN Correctional Facility	Government			259	9
Anchor Glass	Manufacturing			279	8
Toro	Manufacturing			240	10
Total		2,610		3,423	

Source: Information provided by City and County Comprehensive Annual Financial Reports

Note: Total employment for the area served by Shakopee Public Schools is not available and, therefore, a percentage of total employment for each of the employers listed above is not included.

Independent School District No. 720
Shakopee Public Schools
Full-time-Equivalent District Licensed Employees by Type
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year					
	2012	2013	2014	2015	2016	2017
Administrative Staff						
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Principals	7.0	9.0	10.0	12.0	11.0	15.0
Administrative Assistants (Asst. Principals and Asst. Superintendent)	4.0	5.0	9.0	12.0	13.8	10.0
Supervisory Coordinator	1.0	0.0	2.0	4.0	4.0	3.0
Total Administrative Staff	<u>13.0</u>	<u>15.0</u>	<u>22.0</u>	<u>29.0</u>	<u>29.8</u>	<u>29.0</u>
Support Service Staff						
Other Non-Instructional Staff	41.0	40.7	21.9	48.4	43.9	46.4
Counselors/Deans	3.0	5.0	6.0	7.0	11.0	11.0
Media/Librarian	7.0	8.0	8.0	8.0	10.0	9.0
Nurse	3.0	4.7	5.0	5.6	6.3	4.8
Social Worker	6.0	6.0	9.0	10.0	9.8	12.0
Psychologists	4.8	6.8	7.0	7.0	7.0	8.0
Teacher on Sp Assignment	23.3	28.6	6.4	19.0	14.5	19.5
Total Support Service Staff	<u>88.2</u>	<u>99.8</u>	<u>63.3</u>	<u>105.0</u>	<u>102.6</u>	<u>110.6</u>
Special Education Teachers						
Speech Language	17.4	19.7	20.8	18.8	20.8	20.8
Other Special Education Teachers	68.8	71.4	79.6	79.4	94.9	86.4
Total Special Education Teachers	<u>86.2</u>	<u>91.1</u>	<u>100.5</u>	<u>98.2</u>	<u>115.7</u>	<u>107.2</u>
Classroom Teachers						
K-12 Teacher	328.2	347.4	397.1	394.7	426.3	414.8
Vocational Education Teacher	5.8	6.2	6.0	6.1	4.9	5.5
Pre-K, ECFE, and Other Teacher	10.5	10.4	9.0	8.8	11.2	8.9
Total Classroom Teachers	<u>344.5</u>	<u>364.0</u>	<u>412.1</u>	<u>409.7</u>	<u>442.4</u>	<u>429.2</u>
Total	<u><u>531.9</u></u>	<u><u>570.0</u></u>	<u><u>597.9</u></u>	<u><u>641.9</u></u>	<u><u>690.4</u></u>	<u><u>676.0</u></u>

Source: Minnesota Department of Education STARS data and District records for Licensed Staff.

Fiscal Year				
2018	2019	2020	2021	2022
1.0	1.0	1.0	1.0	1.0
14.6	9.0	15.0	15.0	9.0
10.0	15.0	14.0	14.0	5.0
3.8	4.8	6.0	7.0	6.0
<u>29.4</u>	<u>29.8</u>	<u>36.0</u>	<u>37.0</u>	<u>21.0</u>
62.3	62.3	62.3	82.2	60.2
9.0	10.0	23.7	22.0	23.0
5.0	5.0	4.0	4.0	4.0
5.8	5.8	5.9	5.4	5.4
11.7	11.7	9.6	9.6	9.6
8.0	8.0	6.7	6.5	7.0
20.1	20.1	19.6	19.9	13.8
<u>121.9</u>	<u>122.9</u>	<u>131.8</u>	<u>149.6</u>	<u>123.0</u>
20.1	20.1	19.8	20.3	20.3
85.4	86.4	98.9	110.1	105.9
<u>105.6</u>	<u>106.5</u>	<u>118.7</u>	<u>130.4</u>	<u>126.2</u>
394.1	397.0	397.4	423.8	365.8
4.8	4.8	9.0	9.0	9.0
9.0	9.0	10.3	9.8	10.1
<u>407.9</u>	<u>410.8</u>	<u>416.7</u>	<u>442.6</u>	<u>385.0</u>
<u>664.8</u>	<u>670.1</u>	<u>703.2</u>	<u>759.6</u>	<u>655.2</u>

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**Independent School District No. 720
Shakopee Public Schools
Operating Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Enrollment	Total Governmental Fund Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil- Teacher Ratio
2013	7,405	\$ 95,351,041	\$ 12,876	7.34%	455.2	16.3
2014	7,593	144,443,989	19,024	47.75%	512.6	14.8
2015	7,791	169,925,454	21,809	14.64%	507.9	15.3
2016	8,012	124,180,742	15,499	-28.93%	558.0	14.4
2017	8,153	171,993,294	21,095	36.11%	536.4	15.2
2018	8,265	182,543,790	22,086	4.70%	513.4	16.1
2019	8,184	136,988,740	16,739	-24.21%	517.4	15.8
2020	8,190	147,484,267	18,008	7.58%	535.4	15.3
2021	8,074	148,516,133	18,394	2.15%	573.0	14.1
2022	7,936	131,297,174	16,545	-10.06%	-	N/A

Source: District records and teaching staff numbers from the Minnesota Department of Education STARS data.

**Independent School District No. 720
Shakopee Public Schools
School Building Information
Last Ten Fiscal Years
(Unaudited)**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School										
Elementary										
Sweeney Elementary										
Square feet	84,171	84,171	94,914	94,914	94,914	94,914	94,914	94,914	94,914	94,914
Building Capacity	672	672	672	672	672	672	672	672	672	672
Program Capacity	672	672	672	672	672	672	672	672	672	672
Enrollment (1)	712	707	683	652	640	655	652	677	650	610
Sun Path Elementary										
Square feet	96,600	96,600	106,455	106,455	106,455	106,455	106,455	106,455	106,455	106,455
Building Capacity	764	764	764	764	764	764	764	764	764	764
Program Capacity	764	764	764	764	764	764	764	764	764	764
Enrollment (1)	768	745	728	730	675	654	610	606	582	494
Pearson Early Learning Center										
Square feet	87,235	87,235	87,235	87,235	87,235	87,235	87,235	87,235	87,235	87,235
Building Capacity	586	586	586	586	586	586	586	586	586	586
Program Capacity	586	586	586	586	586	586	586	586	586	586
Enrollment (1)	577	582	624	659	680	644	-	-	75	75
Red Oak Elementary										
Square feet	97,000	97,000	106,818	106,818	106,818	106,818	106,818	106,818	106,818	106,818
Building Capacity	764	764	764	764	764	764	764	764	764	764
Program Capacity	764	764	764	764	764	764	764	764	764	764
Enrollment (1)	731	715	717	689	644	610	564	558	525	503
Eagle Creek Elementary										
Square feet	100,185	100,185	110,088	110,088	110,088	110,088	110,088	110,088	110,088	110,088
Building Capacity	764	764	764	764	764	764	764	764	764	764
Program Capacity	764	764	764	764	764	764	764	764	764	764
Enrollment (1)	720	771	810	847	839	817	777	748	715	630
Jackson Elementary										
Square feet	109,068	109,068	109,068	109,068	109,068	109,068	109,068	109,068	109,068	109,068
Building Capacity	764	764	764	764	764	764	764	764	764	764
Program Capacity	764	764	764	764	764	764	764	764	764	764
Enrollment (1)	759	806	835	852	868	864	850	794	753	729

**Independent School District No. 720
Shakopee Public Schools
School Building Information
Last Ten Fiscal Years
(Unaudited)**

Continued

	Fiscal Year										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Middle											
East Middle School											
Square feet	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917
Building Capacity	985	985	985	985	985	985	985	985	985	985	985
Program Capacity	985	985	985	985	985	985	985	985	985	985	985
Enrollment (1)	726	806	798	841	851	883	844	743	860	788	
West Middle School											
Square feet	207,941	207,941	207,941	207,941	207,941	207,941	207,941	207,941	207,941	207,941	207,941
Building Capacity	896	896	896	896	896	896	896	896	896	896	896
Program Capacity	896	896	896	896	896	896	896	896	896	896	896
Enrollment (1)	925	976	968	978	1,065	1,144	1,148	1,169	964	895	
High School											
Shakopee High School											
Square feet	322,000	322,000	322,000	322,000	322,000	322,000	600,000	600,000	600,000	644,600	
Building Capacity	1,612	1,612	1,612	1,612	1,612	1,612	3,000	3,000	3,000	3,000	
Program Capacity	1,612	1,612	1,612	1,612	1,612	1,612	3,000	3,000	3,000	3,000	
Enrollment (1)	1,381	1,379	1,494	1,611	1,719	1,728	2,479	2,629	2,780	2,749	
Other											
Tokata Learning Center - ALC											
Square feet	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	12,351	17,798	
Enrollment (1)	56	43	74	85	91	184	186	205	90	81	
Central Family Center											
Square feet	64,197	64,197	64,197	64,197	64,197	64,197	64,197	64,197	64,197	64,197	
Enrollment (1)	50	63	66	68	82	82	75	61	-	-	
Total											
Square feet	1,345,665	1,345,665	1,385,984	1,385,984	1,385,984	1,385,984	1,663,984	1,663,984	1,663,984	1,714,031	
Building Capacity	7,807	7,807	7,807	7,807	7,807	7,807	9,195	9,195	9,195	9,195	
Program Capacity	7,807	7,807	7,807	7,807	7,807	7,807	9,195	9,195	9,195	9,195	
Enrollment	7,405	7,593	7,796	8,012	8,153	8,265	8,185	8,190	7,994	7,554	

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**Independent School District No. 720
Shakopee Public Schools
School Building Information
Last Ten Fiscal Years
(Unaudited)**

Continued

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021
<u>Athletics</u>										
Football fields	1	1	1	1	1	1	1	1	1	1
Running tracks	1	1	1	1	1	1	1	1	1	1
Baseball/softball	23	23	23	23	23	23	23	23	23	23
Tennis courts	14	14	14	14	14	14	14	14	14	14
Multi-purpose fields (lacrosse, soccer)	11	11	11	11	11	11	11	11	11	11
Multi-purpose gyms	13	13	13	13	13	13	18	18	18	18
Swimming pools	2	2	2	2	2	2	2	2	2	2
Playgrounds	8	8	8	8	8	8	8	8	8	8

Notes:

(1) Enrollment reflects average daily membership served by site. Resident students served under tuition agreements are excluded from this enrollment data.

**Independent School District No. 720
Shakopee, MN**

Communications Letter

June 30, 2022



Independent School District No. 720
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

To the School Board and Management
Independent School District No. 720
Shakopee, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2022, 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 basic 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. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control 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.

The material weakness identified is stated within this letter.

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

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated November 7, 2022, on such statements.

This communication, which is an integral part of our audit, is intended solely for the information and use of management, the School Board and others within the District, and state oversight agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 7, 2022

Independent School District No. 720
Material Weakness

Lack of Segregation of Accounting Duties

During the year ended June 30, 2022, the District had a lack of segregation of accounting duties. The lack of segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements. Adequate segregation exists when the following components of a transaction are separate: authorization, custody of the related asset, recording, and reconciliation.

This lack of segregation of accounting duties can be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- The Director of Finance and Operations has access to all areas of the accounting system.
- A single individual has the ability to receipt money, prepare the deposit, take the deposit to the bank, and record the receipt in the general ledger.
- The Accountant enters capital asset additions and disposals, monitors and reviews asset lives and depreciation in the system, and maintains the master asset listing.
- The Accounts Payable Specialist reviews invoices, enters invoices in the system, and prints checks.
- The Payroll Specialist has the ability to enter time for an employee, prepare the payroll checks, and print checks.
- There is no formal documentation of the review of monthly bank reconciliations.

The District has implemented periodic spot checks of accounts payable and payroll to review activity after checks have been run. This helps mitigate the risk associated with the lack of segregation of accounting duties, but it does not eliminate the risk.

Independent School District No. 720 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, 2022. 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 audited 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 as a whole.

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited and we do not express an opinion or provide any assurance on it.

Independent School District No. 720 Required Communication

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 – Overall Financial Statements including Internal Service Fund activity and General Fund balance– 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 government's operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.

**Independent School District No. 720
Required Communication**

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 fiscal year 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Depreciation – The District is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

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

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

Net Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB, and Deferred Inflows of Resources Related to OPEB – These balances are 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.

**Independent School District No. 720
Required Communication**

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

- Intergovernmental revenues and receivable

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

Independent School District No. 720 Required Communication

Other Significant Matters, Findings, or Issues

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

Other Information Included in Annual Reports

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

We applied certain limited procedures to the RSI that supplements the 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 financial statements. We did not audit the RSI and do not express an 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.

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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. 720
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.

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.

<u>Year</u>	<u>General Education Aid Formula Allowance</u>	
	<u>Amount</u>	<u>Percent Increase</u>
2013	5,224	1.0%
2014	5,302	1.0%
2015*	5,831	1.5%
2016	5,948	1.9%
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%

* 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.

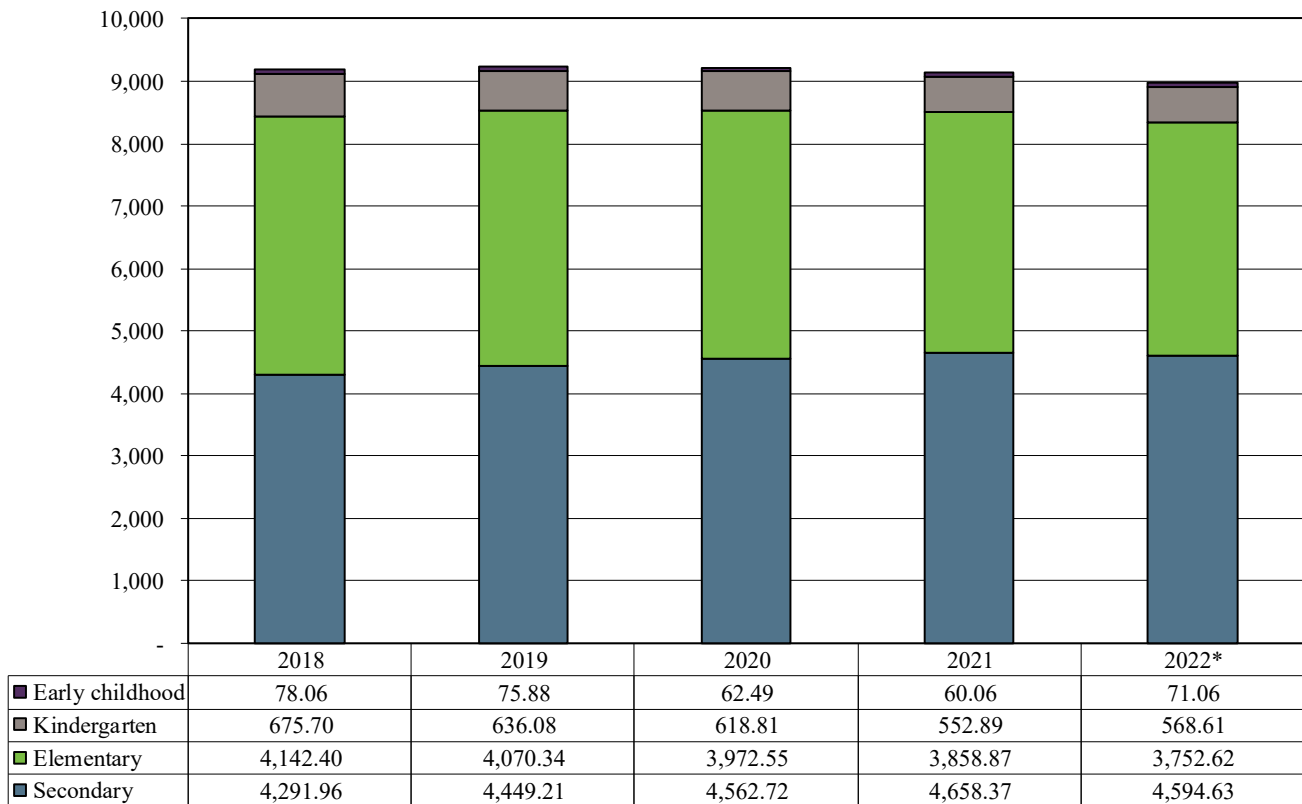
Independent School District No. 720 Financial Analysis

Average Daily Membership and Pupil Units (Continued)

Approximately 79% 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 for the past five years ended June 30.

Resident ADM	2018	2019	2020	2021	2022*
Early childhood	78.06	75.88	62.49	60.06	71.06
Kindergarten	675.70	636.08	618.81	552.89	568.61
Elementary	4,142.40	4,070.34	3,972.55	3,858.87	3,752.62
Secondary	4,291.96	4,449.21	4,562.72	4,658.37	4,594.63
Total Resident ADM	9,188.12	9,231.51	9,216.57	9,130.19	8,986.92

Resident ADM



*Estimate as of September 21, 2022

**Independent School District No. 720
Financial Analysis**

Average Daily Membership and Pupil Units (Continued)

The chart and graph on the previous page illustrate the resident ADM changes experienced by the District over the past five years. Total resident ADM has stayed consistent, decreasing 2.2% since 2018 and decreasing 1.6% between 2021 and 2022.

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 below.

	Pupil Units Weighting					
	Pre- Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
Fiscal years 2018-2022	1.000	1.000	1.000	1.000	1.000	1.200

The total pupil units are converted to adjusted pupil units, which also may be used to calculate the District's education aids. Adjusted pupil units are calculated by multiplying 77% of current year pupil units and 23% of prior year, or 100% of current year, whichever is greater. The adjusted pupil unit data is used for districts with declining enrollment to lessen the negative impact.

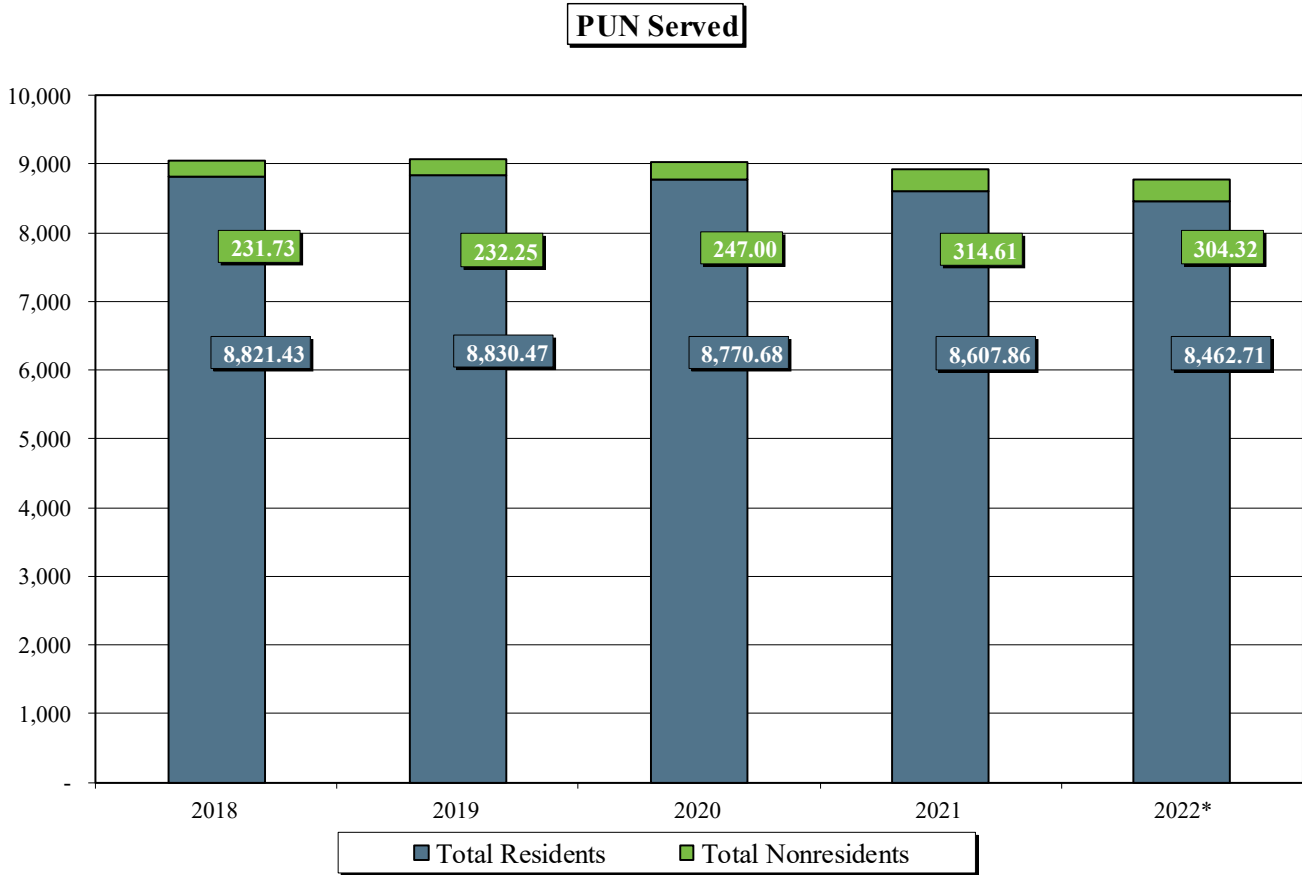
The pupil units (PUN) served table below and graph on the following page converts the resident ADM into weighted or adjusted pupil unit data for the past five years taking into consideration the above weighting factors and open enrollment.

PUN	2018	2019	2020	2021	2022*
Residents	10,046.17	10,121.36	10,128.91	10,061.85	9,905.45
Resident PUN loss	(1,224.74)	(1,290.89)	(1,358.23)	(1,453.99)	(1,442.74)
Nonresident PUN gain	231.73	232.25	247.00	314.61	304.32
Total PUN Served	9,053.16	9,062.72	9,017.68	8,922.47	8,767.03

*Estimate as of September 21, 2022

**Independent School District No. 720
Financial Analysis**

Average Daily Membership and Pupil Units (Continued)



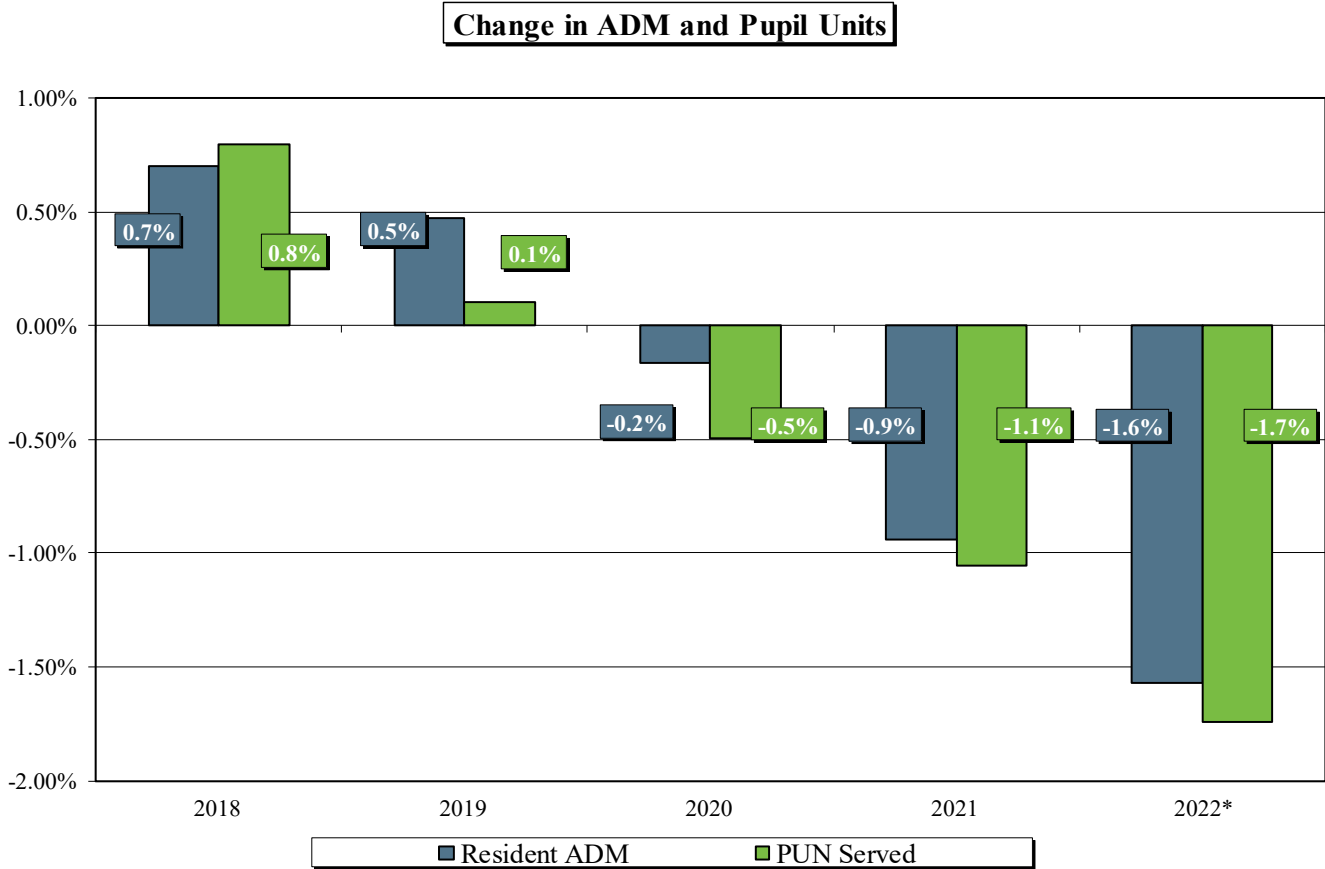
*Estimate as of September 21, 2022

Comparing 2021 to 2022, total PUN decreased 155.44, or 1.7%. Resident pupil units decreased 1.6% and the effects of open enrollment loss decreased 0.8%. Net losses in open enrollment totaled 1,138.42 in 2022, which was consistent with the net loss in 2021 of 1,139.38.

Independent School District No. 720 Financial Analysis

Average Daily Membership and Pupil Units (Continued)

The following graph illustrates the percentage change from year-to-year in resident ADM and PUN served.



*Estimate as of September 21, 2022

Independent School District No. 720 Financial Analysis

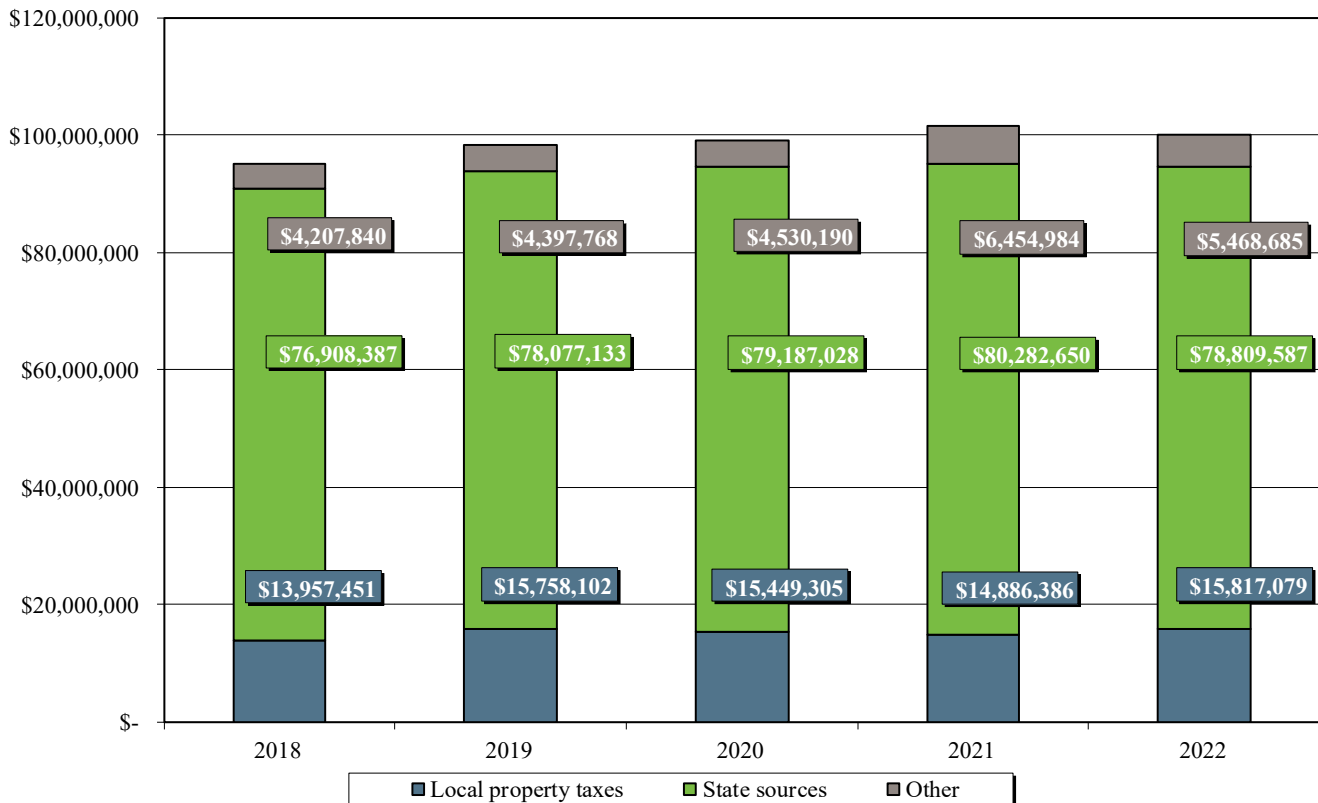
General Fund Sources of Revenue

General Fund sources of revenue are summarized as follows for the last five years:

	2018	2019	2020	2021	2022
Local property taxes	\$ 13,957,451	\$ 15,758,102	\$ 15,449,305	\$ 14,886,386	\$ 15,817,079
State sources	76,908,387	78,077,133	79,187,028	80,282,650	78,809,587
Other	4,207,840	4,397,768	4,530,190	6,454,984	5,468,685
Total	\$ 95,073,678	\$ 98,233,003	\$ 99,166,523	\$ 101,624,020	\$ 100,095,351

State revenue sources represent 78.7% of the General Fund total revenue, with local taxpayers contributing 15.8% of the funding and federal and other sources making up the remaining 5.5%.

General Fund Sources of Revenue



Overall, General Fund revenue decreased 1.5%, or \$1,528,669. Local property taxes increased \$930,693 or 6.3% in 2022 due to an increase in the General Fund's share of the property tax levy as well as a one-time negative adjustment to revenue to discontinue the early recognition of the lease levy revenue in fiscal year 2021. Revenue from state sources decreased \$1,473,063, or 1.8% in 2022 due to an increase of 2.5%, or \$161 per pupil unit, in the formula allowance for general education aid, offset by a decrease in PUN served of 1.7%. Other revenues, which include local, county, and federal revenue, decreased \$986,299, or 15.3% primarily due to less spending of pandemic related funding in fiscal year 2022.

Independent School District No. 720
Financial Analysis

General Fund Budget and Actual

The chart below outlines the District's original and final budget and actual results for the General Fund. In June 2021, the District approved a General Fund revenue budget of \$98,786,312 and expenditure budget of \$99,615,426. There was an amendment made to the budget in January 2022, which increased the General revenue to \$102,105,943 and increased the General Fund expenditures to \$100,189,271.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 15,364,676	\$ 15,557,159	\$ 15,817,079	\$ 259,920
Other local and county revenues	1,704,618	1,579,363	1,688,285	108,922
Revenue from state sources	78,200,339	81,561,190	78,809,587	(2,751,603)
Revenue from federal sources	3,360,640	3,332,171	3,587,047	254,876
Sales and other conversion of assets	156,039	76,060	193,353	117,293
Total revenues	98,786,312	102,105,943	100,095,351	(2,010,592)
Expenditures				
Administration	5,472,150	4,956,513	4,755,106	(201,407)
District support services	2,460,551	2,559,255	2,566,103	6,848
Regular instruction	42,400,202	43,349,890	42,573,412	(776,478)
Vocational education instruction	1,039,585	909,139	784,356	(124,783)
Special education instruction	20,027,594	20,033,511	19,653,903	(379,608)
Instructional support services	10,543,384	9,443,870	9,691,910	248,040
Pupil support services	8,517,037	8,637,117	7,958,440	(678,677)
Sites and buildings	6,221,068	7,364,291	7,356,706	(7,585)
Fiscal and other fixed cost programs	238,170	240,000	239,205	(795)
Debt service	2,695,685	2,695,685	2,981,354	285,669
Total expenditures	99,615,426	100,189,271	98,560,495	(1,628,776)
Excess of revenues over (under) expenditures	(829,114)	1,916,672	1,534,856	(381,816)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	75,000	-	227,246	227,246
Bond issuance	-	-	7,845,000	7,845,000
Bond premium	-	-	730,098	730,098
Issuance of capital leases	1,020,000	1,020,000	1,605,213	585,213
Insurance recovery	-	-	13,621	13,621
Payment of refunded long-term debt	-	-	(8,450,000)	(8,450,000)
Total other financing sources	1,095,000	1,020,000	1,971,178	951,178
Net change in fund balances	\$ 265,886	\$ 2,936,672	\$ 3,506,034	\$ 569,362

Independent School District No. 720
Financial Analysis

General Fund Budget and Actual (Continued)

In total, actual revenues were \$2,010,592, or 2.0%, under budget. State sources came in \$2,751,603 under budget after increasing the budget by \$3,360,851 with the budget amendment. The budget was increased in anticipation of higher ADM. General education aid was under budget due to students counts being less than anticipated.

In total, actual expenditures came in \$1,628,776, or 1.6%, under budget. Elementary and secondary regular instruction expenditures were under budget \$776,478 due to staffing budget cuts during the year. Pupil support services was under budget \$678,677 due to conservative budgeting for transportation costs.

**Independent School District No. 720
Financial Analysis**

Revenues Per Student (ADM) Served

General Fund revenues per student (ADM) served is summarized in the following table. In addition, tables for the seven county metro area (Anoka, Hennepin, Carver, Dakota, Scott, Ramsey, and Washington Counties), excluding charter schools, and state-wide averages are presented for comparative purposes:

Shakopee					
General Fund	2018*	2019*	2020*	2021*	2022**
Property taxes	\$ 1,661	\$ 1,870	\$ 1,847	\$ 1,816	\$ 1,971
Other local sources	243	272	289	175	234
State aid	9,178	9,329	9,512	9,843	9,821
Federal aid	273	277	274	636	447
Total General Fund Revenue	\$ 11,355	\$ 11,748	\$ 11,922	\$ 12,470	\$ 12,473

Seven-County Metro Area					
General Fund	2018*	2019*	2020*	2021*	2022**
Property taxes	\$ 2,638	\$ 2,796	\$ 3,100	\$ 3,411	N/A
Other local sources	433	454	417	323	N/A
State aid	9,625	9,885	10,127	10,517	N/A
Federal aid	474	499	499	956	N/A
Total General Fund Revenue	\$ 13,170	\$ 13,634	\$ 14,143	\$ 15,207	N/A

State-Wide					
General Fund	2018*	2019*	2020*	2021*	2022**
Property taxes	\$ 1,894	\$ 1,996	\$ 2,180	\$ 2,381	N/A
Other local sources	515	547	528	432	N/A
State aid	9,821	10,118	10,393	10,758	N/A
Federal aid	461	486	527	1,041	N/A
Total General Fund Revenue	\$ 12,691	\$ 13,147	\$ 13,628	\$ 14,612	N/A

* Source: *School District Profiles*

** Estimate as of September 21, 2022; seven county metro and state-wide averages are not available.

The mix of local and state revenues vary from year-to-year primarily based on funding formulas and the state's financial condition. The mix of revenue components from district to district varies due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

**Independent School District No. 720
Financial Analysis**

Expenditures Per Student (ADM) Served

General Fund expenditures by program per student (ADM) served is summarized in the following table. In addition, tables for the seven county metro area (Anoka, Hennepin, Carver, Dakota, Scott, Ramsey, and Washington Counties), excluding charter schools, and state-wide averages are presented for comparative purposes:

Shakopee					
General Fund	2018*	2019*	2020*	2021*	2022**
Administration and district support services	\$ 935	\$ 938	\$ 990	\$ 1,089	\$ 922
Elementary and secondary regular instruction	4,938	5,002	5,104	5,412	5,280
Vocational education instruction	76	103	110	114	97
Special education instruction	2,155	2,173	2,284	2,437	2,445
Instructional support services	846	861	923	867	911
Pupil support services	942	995	1,047	1,036	992
Sites, buildings, equipment and other	640	695	675	744	993
Capital expenditures	673	762	569	525	442
Total General Fund Expenditures	\$ 11,205	\$ 11,529	\$ 11,702	\$ 12,224	\$ 12,082

Seven-County Metro Area					
General Fund	2018*	2019*	2020*	2021*	2022**
Administration and district support services	\$ 1,045	\$ 1,078	\$ 1,100	\$ 1,205	N/A
Elementary and secondary regular instruction	5,976	6,112	6,231	6,527	N/A
Vocational education instruction	154	165	171	179	N/A
Special education instruction	2,418	2,505	2,626	2,792	N/A
Instructional support services	748	751	787	917	N/A
Pupil support services	1,209	1,282	1,316	1,285	N/A
Sites and buildings	896	907	910	1,052	N/A
Capital expenditures	636	675	717	815	N/A
Total General Fund Expenditures	\$ 13,082	\$ 13,475	\$ 13,858	\$ 14,772	N/A

State-Wide					
General Fund	2018*	2019*	2020*	2021*	2022**
Administration and district support services	\$ 1,091	\$ 1,123	\$ 1,154	\$ 1,245	N/A
Elementary and secondary regular instruction	5,602	5,743	5,830	6,140	N/A
Vocational education instruction	159	168	174	183	N/A
Special education instruction	2,315	2,403	2,510	2,641	N/A
Instructional support services	639	650	662	787	N/A
Pupil support services	1,122	1,182	1,205	1,210	N/A
Sites and buildings	924	950	941	1,061	N/A
Capital expenditures	743	806	838	900	N/A
Total General Fund Expenditures	\$ 12,595	\$ 13,025	\$ 13,314	\$ 14,167	N/A

* Source: *School District Profiles*

** Estimate as of September 21, 2022; seven county metro and state-wide averages are not available.

**Independent School District No. 720
Financial Analysis**

Expenditures Per Student (ADM) Served (Continued)

ADM served represents residents served in the District, residents attending elsewhere on tuition, and nonresidents served in the District both through open enrollment and tuition programs.

General Fund Expenditures by Program

General Fund expenditures by program are summarized in the following table:

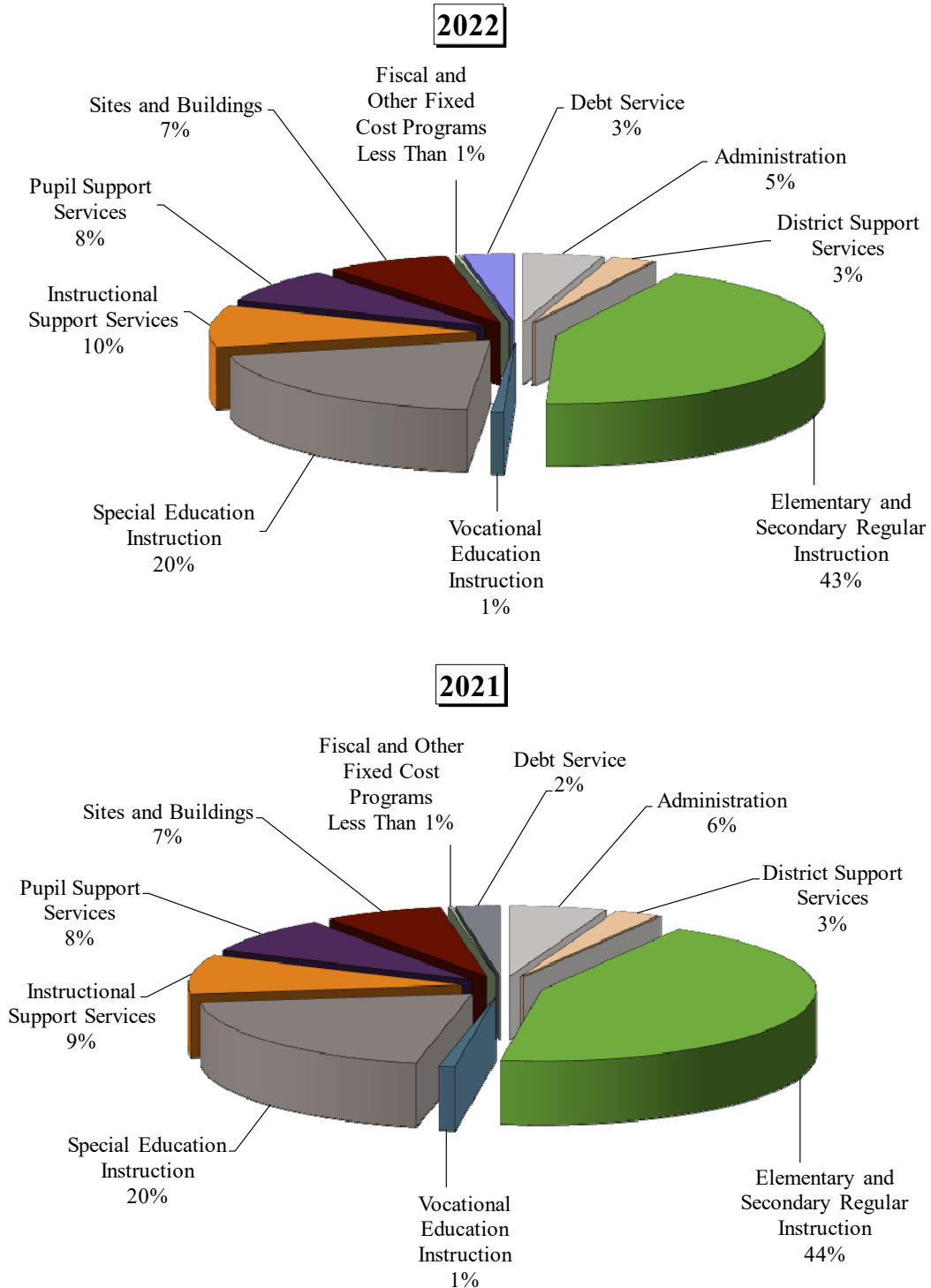
	2018	2019	2020	2021	2022
Administration	\$ 5,497,411	\$ 5,039,533	\$ 5,325,972	\$ 5,765,191	\$ 4,755,106
District Support Services	1,994,119	2,373,319	2,544,099	2,687,418	2,566,103
Elementary and Secondary Regular Instruction	41,670,362	42,107,757	42,682,471	44,479,672	42,573,412
Vocational Education Instruction	634,351	869,311	921,898	932,377	784,356
Special Education Instruction	18,072,758	18,189,490	19,019,489	19,876,023	19,653,903
Instructional Support Services	8,356,016	10,668,490	10,508,616	9,058,099	9,691,910
Pupil Support Services	7,871,201	8,303,685	8,688,532	8,419,350	7,958,440
Sites and Buildings	7,680,480	8,691,161	5,959,984	7,045,860	7,356,706
Fiscal and Other Fixed Cost Programs	199,020	172,683	353,795	174,026	239,205
Debt Service	2,257,700	2,477,570	2,692,512	2,613,783	2,981,354
Total	\$ 94,233,418	\$ 98,892,999	\$ 98,697,368	\$ 101,051,799	\$ 98,560,495

The District reported a \$2,491,304 decrease in General Fund expenditures from 2021 and 2022. The most significant decrease was in elementary and secondary regular instruction expenditures, which decreased \$1,906,260 and administration expenditures decreased \$1,010,085 both due to staffing budget cuts during the year. Instructional support services increased \$633,811 from the prior year primarily due to an increase in the Apple lease amount in 2022 as well as the purchase of additional technology equipment.

Independent School District No. 720 Financial Analysis

General Fund Expenditures

The graphs below depict the percentage of expenditures by program in the General Fund for 2021 and 2022. Expenditures decreased by \$2,520,350 from 2021 to 2022, as discussed previously, while the allocation of expenditures changed slightly as a result of the variances discussed on the previous page.



Independent School District No. 720
Financial Analysis

General Fund Operations

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

	2018	2019	2020	2021	2022
Revenues	\$ 95,073,678	\$ 98,233,003	\$ 99,166,523	\$ 101,624,020	\$ 100,095,351
Expenditures	94,233,448	98,892,999	98,697,368	101,051,799	98,560,495
Excess of revenues over (under) expenditures	840,230	(659,996)	469,155	572,221	1,534,856
Net other financing sources	926,149	2,662,538	2,629,095	1,842,330	1,971,178
Fund balance, July 1	1,067,254	2,833,633	4,836,175	8,478,517	10,893,068
Change in accounting principle	-	-	544,092	-	-
Fund Balance, June 30	\$ 2,833,633	\$ 4,836,175	\$ 8,478,517	\$ 10,893,068	\$ 14,399,102

Components of Fund Balance

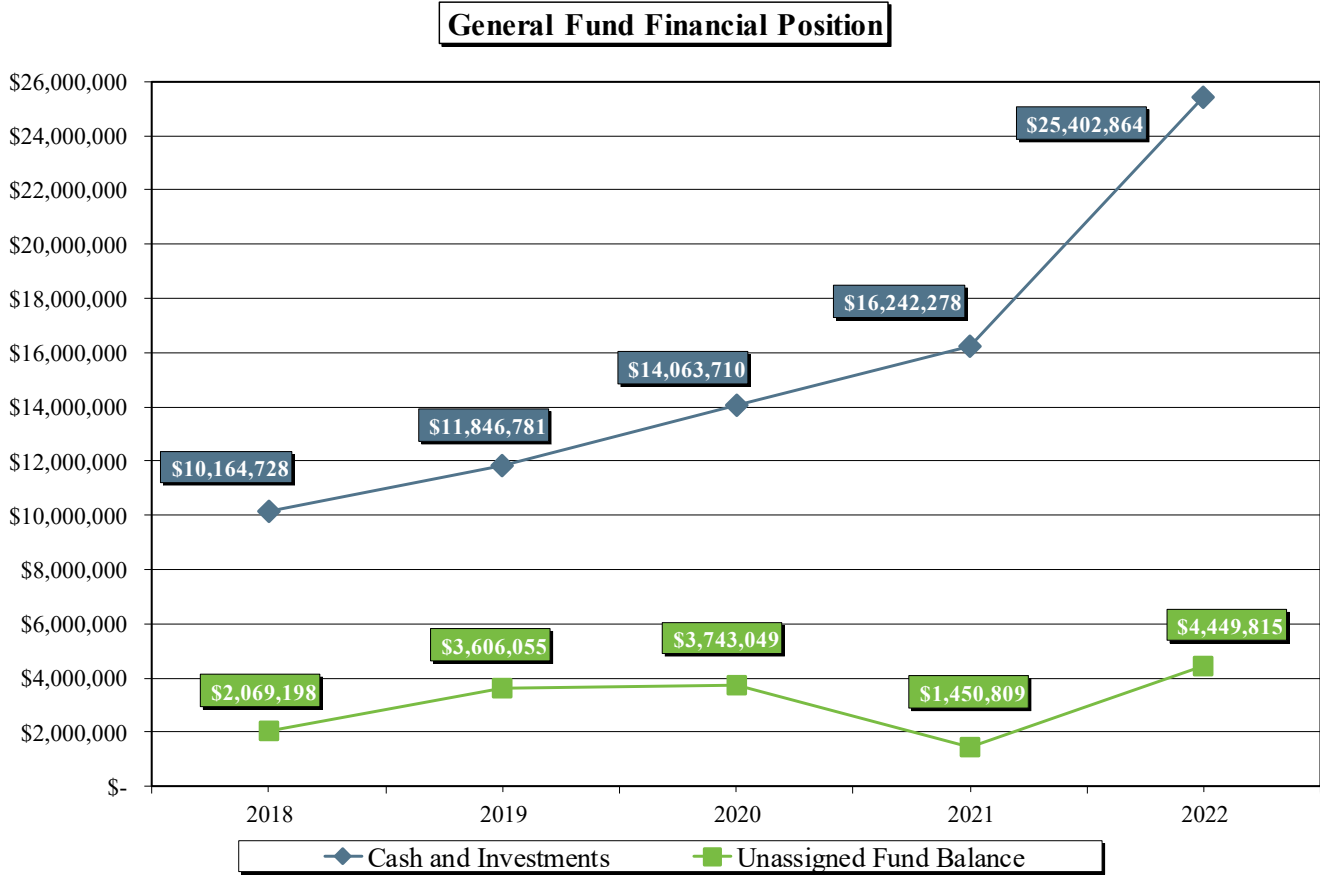
Nonspendable	\$ 208,934	\$ 245,117	\$ 26,816	\$ 1,011,456	\$ 758,345
Restricted for					
Student Activities	-	-	398,729	192,502	217,118
Capital projects levy*	(106,858)	112,719	-	995,412	1,482,985
Learning and development	-	-	-	912,377	107,155
Achievement and integration	-	288	-	-	-
Safe schools levy*	-	(7,172)	473,196	504,170	510,142
Long-term facilities maintenance*	(378,012)	(154,088)	2,076,566	3,581,499	4,226,355
Staff Development	-	-	-	-	160
Operating capital	702,109	728,530	1,550,096	2,009,460	2,147,479
Medical assistance	152,874	37,496	-	-	-
Assigned	185,388	267,230	210,065	235,383	499,548
Unassigned	2,069,198	3,606,055	3,743,049	1,450,809	4,449,815
Total	\$ 2,833,633	\$ 4,836,175	\$ 8,478,517	\$ 10,893,068	\$ 14,399,102

Unassigned Fund Balance as a Percentage of Expenditures	2.2%	3.6%	3.8%	1.4%	4.5%
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* The negative UFARS restrictions are reclassified to unassigned fund balance on the face of the basic financial statements to be in accordance with accounting principles generally accepted in the United States of America.

Independent School District No. 720 Financial Analysis

General Fund Financial Position



Over the course of the five year-ends presented, the General Fund cash and investment balance increased \$15,238,136, while total unassigned fund balance increased \$2,999,006.

Independent School District No. 720 Financial Analysis

Food Service Fund

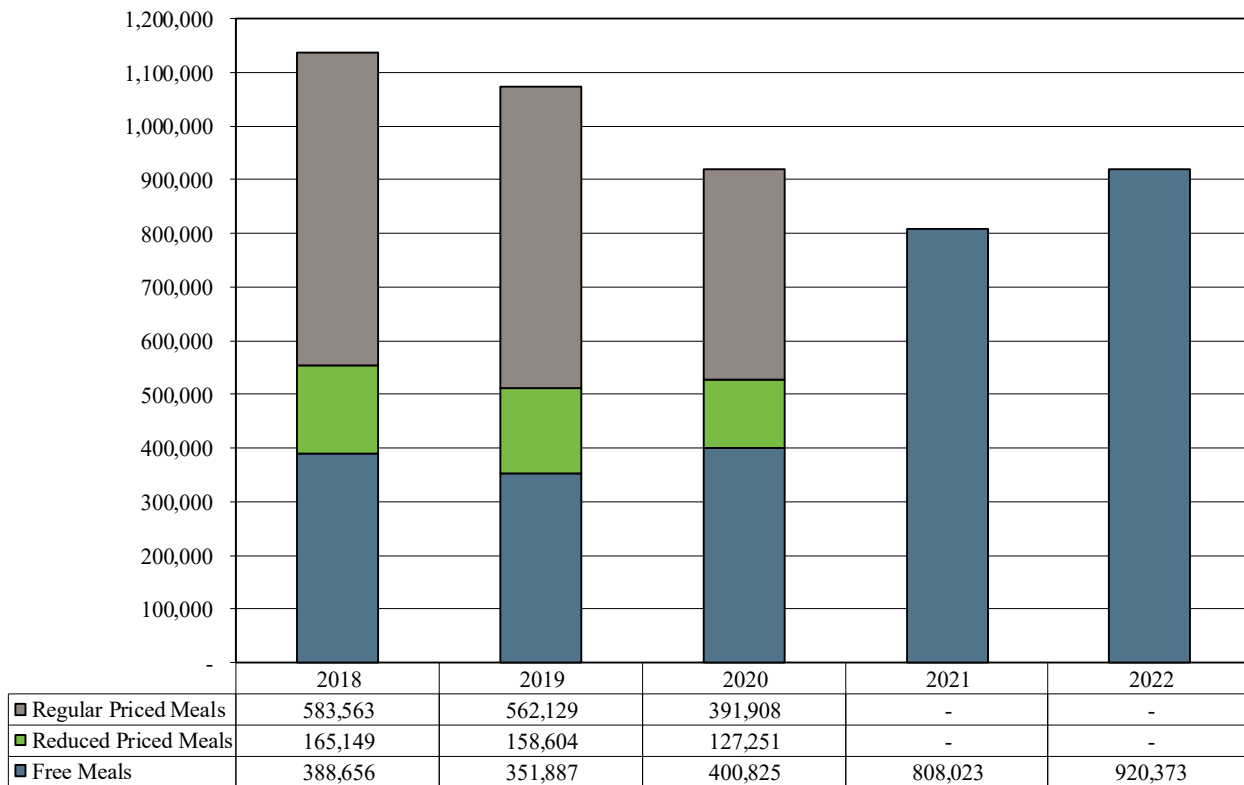
The following table presents five years of comparative operating results for the District's Food Service Fund:

Year Ended June 30,	2018	2019	2020	2021	2022
Revenues	\$ 4,477,075	\$ 4,381,114	\$ 4,087,377	\$ 3,369,107	\$ 5,997,690
Expenditures	4,454,642	4,298,637	4,331,833	3,387,371	4,590,533
Excess of revenues over (under) expenditures	22,433	82,477	(244,456)	(18,264)	1,407,157
Fund balance, July 1	652,122	674,555	757,032	512,576	494,312
Fund Balance, June 30	\$ 674,555	\$ 757,032	\$ 512,576	\$ 494,312	\$ 1,901,469

Food service revenues increased \$2,628,583 as a result of an increase in the number of meals served as well as reimbursement rates. Expenditures increased \$1,203,162 due to an increase in food and supplies costs with the increase in meals served as well as salaries and benefits related to contract settlements. The 2022 activity in the Food Service Fund resulted in a fund balance increase to \$1,901,469, which is 41.4% of expenditures or just over three and a half months of expenditures based on a nine-month operating year.

The chart below reflects the number and type of meals served to students over the past five years.

Meals Served to Students



* Source: *Food and Nutrition Services: District Financial Report* by the MDE

Note: 2020 free meals were restated to include meals served in March through June under the summer food service program.

**Independent School District No. 720
Financial Analysis**

Food Service Fund Revenues and Expenditures Per ADM Served

Food Service Fund expenditures and revenues per student (ADM) served are summarized in the following table. In addition, statistical data for the seven county metro area (Anoka, Hennepin, Carver, Dakota, Scott, Ramsey, and Washington Counties), excluding charter schools, and state-wide averages are presented for comparative purposes:

Revenues					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 536	\$ 526	\$ 493	\$ 415	\$ 747
State-wide	553	553	548	569	N/A
Seven county metro area	554	556	539	568	N/A

Expenditures					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 533	\$ 516	\$ 523	\$ 417	\$ 572
State-wide	550	559	554	529	N/A
Seven county metro area	546	556	548	522	N/A

* Source: *School District Profiles*

** Estimate as of September 21, 2022; seven county metro area and state-wide averages are not available.

Community Service Fund

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

	2018	2019	2020	2021	2022
Revenues	\$ 2,793,651	\$ 2,800,117	\$ 2,644,153	\$ 2,631,197	\$ 2,760,358
Expenditures	2,705,633	2,700,825	2,769,207	2,667,147	2,759,775
Excess of revenues over (under) expenditures	88,018	99,292	(125,054)	(35,950)	583
Fund balance, July 1	190,267	278,285	377,577	252,523	216,573
Fund Balance, June 30	\$ 278,285	\$ 377,577	\$ 252,523	\$ 216,573	\$ 217,156

Components of Fund Balance					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 180
Restricted for					
Community Education	(179,501)	(45,220)	(184,444)	(139,641)	(189,141)
ECFE	136,180	82,014	158,623	266,009	405,224
School Readiness	321,606	340,783	278,344	90,205	893
Total	\$ 278,285	\$ 377,577	\$ 252,523	\$ 216,573	\$ 217,156

Revenues exceeded expenditures for the third time in the five years presented. During 2022, revenues and expenditures increased \$129,161 and \$92,528, respectively. The increases were due to activities returning to more typical levels after suspensions in fiscal years 2020 and 2021 due to the pandemic.

**Independent School District No. 720
Financial Analysis**

Community Service Fund Revenues and Expenditures Per ADM Served

Community Service Fund expenditures and revenues per student (ADM) served are summarized in the following table. In addition, statistical data for the seven-county metro area (Anoka, Hennepin, Carver, Dakota, Scott, Ramsey, and Washington Counties), excluding charter schools, and state-wide averages are presented for comparative purposes:

Revenues					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 334	\$ 336	\$ 319	\$ 324	\$ 344
State-wide	607	638	595	571	N/A
Seven county metro area	752	797	732	684	N/A

Expenditures					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 323	\$ 324	\$ 334	\$ 328	\$ 344
State-wide	606	638	622	571	N/A
Seven county metro area	750	799	774	681	N/A

* Source: *School District Profiles*

** Estimate as of September 21, 2022; seven county metro area and state-wide averages are not available.

**Independent School District No. 720
Financial Analysis**

Debt Service Fund Revenues and Expenditures Per ADM Served

Debt Service Fund expenditures and revenues per student (ADM) served are summarized in the following table. In addition, statistical data for the seven county metro area (Anoka, Hennepin, Carver, Dakota, Scott, Ramsey, and Washington Counties), excluding charter schools, and state-wide averages are presented for comparative purposes:

Revenues					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 2,459	\$ 2,607	\$ 2,898	\$ 3,236	\$ 2,432
State-wide	1,056	1,146	1,229	1,466	N/A
Seven county metro area	1,120	1,287	1,386	1,549	N/A

Expenditures					
	2018*	2019*	2020*	2021*	2022**
Shakopee	\$ 4,579	\$ 2,579	\$ 2,747	\$ 3,299	\$ 2,461
State-wide	1,224	1,225	1,265	1,457	N/A
Seven county metro area	1,230	1,308	1,379	1,609	N/A

* Source: *School District Profiles*

** Estimate as of September 21, 2022; seven county metro area and state-wide averages are not available.

Independent School District No. 720 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).

State Aid Appropriations

The formula allowance for 2022 is set at \$6,728 and for 2023, the formula allowance is set at \$6,863.

Special Education

The special education hold harmless guarantee was limited to the sum of 80% in 2022 and 75% in 2023 and later, of current year special education program costs plus 100% of special transportation costs plus the tuition adjustment. The annual inflation adjustment used in the calculation of the hold harmless will be reduced by 0.2% per year from 4.4% in 2021 until the inflation adjustment reaches 2.0%.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Funding provided includes Governor's Emergency Education Relief (GEER) funding totaling \$38.1 million to MDE to be used for technology and summer school programming. Elementary and Secondary School Emergency Relief (ESSER) funding totaling \$140.1 million is 90% allocated based on 2020 Title I, part A allocations and 9.5% is allocated as grants, with the remaining 0.5% available for administration. Child Nutrition Grants to States funding totaled \$160.3 million. ESSER and GEER funds are eligible for spending through September 30, 2022.

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

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

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.

Property Tax Bill

Effective for taxes payable in 2018, there will be a property tax credit on all property classified as agricultural. The credit will be equal to 40% of the tax on the property attributable to school district bonded debt levies. The credit is increased to 50% for taxes payable in 2020, 55% for taxes payable in 2021, 60% for taxes payable in 2022, and 70% for taxes payable in 2023 and thereafter. Estimated property tax relief totals \$10.9 million for pay 2020, \$18.2 million for pay 2021, and \$27.2 million for pay 2022.

Independent School District No. 720
Legislative Summary

Voluntary Prekindergarten (VPK)/School Readiness Plus

For 2022 and 2023 only, the 4,000 seats currently expiring after 2021 will continue to be funded.

Pension Bill

Augmentation has been eliminated for TRA members after December 31, 2017, and early retirement subsidies have been phased out.

Post-retirement cost of living adjustments (COLAs) have been reduced –

- 1) TRA – lowers the COLA from 2% to 1% for five years; then the rate will increase by 0.1% each year until it reaches 1.5%
- 2) PERA – the increase will be 50% of the increase for Social Security announced January 1, but not less than 0.5% or more than 1.5%
- 3) Defers commencement of COLA for early retirees

The rate of interest paid on refunds of employee contributions to former employees has been reduced from 4% to 3%. TRA required contributions have increased to 7.75% for employees effective for fiscal year 2024. Required employer contributions will increase 0.21% for fiscal year 2019 to fiscal year 2023 and 0.2% in fiscal year 2024 until a required contribution rate of 8.75% is reached.

Pension adjustment revenue will increase to match the required contribution increases.

Independent School District No. 720 Emerging Issues

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. 96 – Subscription-Based Information Technology Arrangements**
GASB has issued GASB Statement No. 96 relating to accounting and financial reporting for subscription-based information technology arrangements. The requirements of this Statement will improve financial reporting by establishing a definition for subscription-based information technology arrangements and providing uniform guidance for accounting and financial reporting for transactions that meet that definition.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

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

Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

Independent School District No. 720
Emerging Issues

Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (Continued)*

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, – which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

Independent School District No. 720
Emerging Issues

Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (Continued)*

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

GASB Statement No. 96 is effective for reporting periods beginning after June 15, 2022. Earlier application is encouraged.

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

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

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

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

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

Independent School District No. 720
Emerging Issues

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

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

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

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

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

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

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

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

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

Independent School District No. 720
Emerging Issues

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

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. 100 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

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