

# SHAKOPEE PUBLIC SCHOOLS



SCHOOL BOARD AGENDA





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December 9, 2019  
6:00 PM

1. CALL TO ORDER AND ROLL CALL - TRUTH IN TAXATION HEARING - CHAIR BOWERMAN 6

Presentation of final levy

Presenter: Director of Finance & Operations Jeff Priess

2. ADJOURNMENT OF HEARING

3. CALL TO ORDER AND ROLL CALL - BOARD BUSINESS MEETING - CHAIR BOWERMAN

4. PLEDGE OF ALLEGIANCE

5. WE ARE SHAKOPEE SCHOOLS - GOOD NEWS ITEMS

Congratulations to John Oman, Shakopee Public Schools Mountain Bike Team coach, on being named the Minnesota High School Cycling League Coach of the Year. The award recognizes a head coach whose efforts and leadership have inspired their athletes, assistant coaches and parents to achieve their individual and team goals. The award is not about points or time, but about character and empathy and someone who drives their athletes to success on or off the bike. In 2015, Oman and another rider started the Shakopee Mountain Bike Team. He has worked in our school district for 15 years. Oman is a technology and engineering teacher at East Middle School. Congrats!

Presenter: Chairman Reggie Bowerman

Freshman Amelie Girard became the first Shakopee girls swimmer to qualify for state since 2011. Not only did she qualify for the Class 2A state meet, but she broke two school records in the process. She competed in the 200 IM and the 100 Back. At the University of Minnesota Aquatic Center, Girard swam 2:08.50; breaking her own school record to finish 3rd in her heat and 11th overall in the state! Congratulations!

Presenter: Girls Swim and Dive Head Coach Jenny Carlson

6. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS

7. CONSENT ITEMS

7. 1. Personnel Items

**7.1.1 Acceptance of Resignations**

Last Name, First Name, Position, Location, Effective Date

Cruz, Amy, Custodian, High School, 11/29/2019

Rico Garcia, Yolanda, Program Support Assistant, Sweeney Elementary School,

11/18/2019

Riesgraf, Linda, Program Support Assistant, Sweeney Elementary School,

12/02/2019

Villafana, Nicole, Program Support Assistant, Sweeney Elementary School,

12/06/2019

**Recommended Action**

Accept the resignations and thank them for their service to the district as presented.

**7.1.2 Approval of NonCertified Contracts for the 2019-20 School Year**

Last Name, First Name, Position, Location, Salary, Effective

Bardwell, Michael, Food Service Worker, High School, \$13.35/hr, 12/02/2019

Paliwal, Shweta, Program Support Assistant, Sweeney Elementary School,

\$14.59/hr, 12/09/2019

**Recommended Action**

Approve noncertified contracts as presented.

**7.1.3 Approval of Long Term Substitute Contract**

Name LTS, Replacing, Position, Location, Approx. Dates, Grade/Step, Approx.

Days, FTE, Salary

Lewis, Kelsie, Hyatt, Christine, Teacher, Stepping Stones, Central Family Center,

12/13/2019 through approx. 3/6/2020, BA Step 3, 1.0, \$214.35/day

**Recommended Action**

Approve long term substitute contract as presented.

**7.1.4 Approval of Assignment Change**

Last Name, First Name, Old Position, New Position, FTE, Salary, Effective

Benz, Jonathan, Lead Technology Assistant, Technology Support Specialist, 1.0,

\$61,500.00, 12/09/2019

**Recommended Action**

Approve the assignment change as presented.

7. 2. Approval of minutes of the November 18, 2019 School Board Business Meeting 19

**Recommended Action**

Approve the minutes of the November 18, 2019 School Board Business Meeting as presented.

7. 3. Consideration of bills and authorization to pay same 24

**Recommended Action**

Approve the bills and authorize to pay same as presented.

7. 4. Approval of Wires Report 33

**Recommended Action**

Approve the wires report as presented.

8. OLD BUSINESS

<p>8. 1. Informational Presentation: Monthly District Finance Update  Presentation of monthly budget update.  Presenter: Director of Finance &amp; Operations Jeff Priess  Time: 3 minutes</p>	<p>36</p>
<p>8. 2. Consideration to Approve: 2020-21 and 2021-22 School District Calendars  Superintendent Mike Redmond will present the 2020-21 and 2021-22 School District Calendars for final approval.  <b>Recommended Action</b>  Approve the 2020-21 and 2021-22 School District Calendars.  Presenter: Superintendent Mike Redmond  Time: 5 minutes</p>	<p>37</p>
<p>9. NEW BUSINESS</p>	
<p>9. 1. Consideration to Accept: 2018-19 School District Audit  Director of Finance &amp; Operations Jeff Priess and a representative from Bergan KDV will present the 2018-19 school district audit for final acceptance.  <b>Recommended Action</b>  Accept the Fiscal Year 2018-19 audit as presented.  Presenter: Director of Finance &amp; Operations Jeff Priess  Time: 30 minutes</p>	<p>41</p>
<p>9. 2. Consideration to Approve: Final 2019 Payable 2020 Levy  Following the Truth in Taxation Hearing, the 2019 Payable 2020 Levy will be presented for approval. Total Levy - \$40,071,272.42.  <b>Recommended Action</b>  Certify the 2019 Payable 2020 Levy as presented.  Presenter: Director of Finance &amp; Operations Jeff Priess  Time: 15 minutes</p>	<p>241</p>
<p>9. 3. Consideration to Approve: Bond Sale  School Board has previously approved a capital improvement plan for various energy modifications at district facilities. The sale of Capital Facilities Bonds will provide funding for these improvements. Attached resolution authorizes the Superintendent and Director of Finance and Operations to approve the sale provided that the principal amount does not exceed \$5,650,000 and the true interest rate does not exceed 3%. Principal and interest payments are Guaranteed from the energy savings that result from the facility modifications.  Presenter: Director of Finance &amp; Operations Jeff Priess  Time: 8 minutes</p>	<p>255</p>
<p>9. 4. Informational Presentation: Community Facilities Task Force Report  Members of the Community Facilities Task Force will share a report summarizing their experiences, findings and guiding statements.  Presenter: Members of the Community Facilities Task Force  Time: 20 minutes</p>	<p>261</p>
<p>9. 5. Informational Presentation: 2020-21 Summary of Course/Program Proposals</p>	<p>514</p>

Teaching and Learning will present an overview of proposed course or program changes for the 2020-21 school year.

Presenter: Nancy Thul, Director of Teaching & Learning, Nika Summer, Teaching & Learning Supervisor, Erin Heilman, HP & Innovative Programs Coordinator and Zach Eidelbes, Teaching & Learning/CAPS Coordinator

Time: 10 minutes

9. 6. Consideration to Approve: Middle School Attendance Areas 527

Assistant Superintendent Dave Orlowsky will provide a brief overview of the Middle School Attendance Area recommended proposals. Superintendent Mike Redmond and Dave Orlowsky recommend approval of Proposal #106-- Middle School Attendance Areas and approval of the Intra-District Transfer Plan, as outlined in the presentation.

Presenter: Assistant Superintendent Dave Orlowsky

Time: 8 minutes

9. 7. Consideration to Approve: Annual Resolution Establishing Combined Polling Places for Multiple Precincts 554

A 2017 law requires districts to pass a resolution every year if they want to combine polling places for a special election in 2020, and approve it every year beyond. The resolution must be approved by December 31 of each year for elections not held on the statewide General Election date. See the attached memo from the MN Secretary of State's Election Office for more info.

**Recommended Action**

Approve the Resolution Establishing Combined Polling Places for Multiple Precincts as presented.

Presenter: Superintendent Mike Redmond

Time: 5 minutes

9. 8. Selection of Finalists: School Board Applicants

Selection of School Board Applicants as finalists to be interviewed on Monday, December 16, 2019 beginning at 6:00PM.

Presenter: School Board Personnel Committee Chair Matt McKeand

Time: 15 minutes

10. OTHER

11. COMMITTEE REPORTS

12. RECOGNITION OF VISITORS TO BOARD MEETING

13. UPCOMING MEETINGS AND IMPORTANT DATES

December 16, 2019 5:00PM Personnel Committee Meeting District Office Boardroom

December 16, 2019 6:00PM Special School Board Meeting District Office Boardroom

January 6, 2020 6:00PM ReOrganization Meeting District Office Boardroom

January 11, 2020 9:00-2:00PM School Board Winter Retreat District Office Boardroom

January 15-17, 2020 All Day MSBA Winter Leadership Conference

January 27, 2020 6:00PM School Board Business Meeting District Office Boardroom

## 14. ADJOURNMENT



# Shakopee Public Schools

## Final Levy Approval

**Taxes Payable 2020**

**Funding for the 2020-21 school year**

**December 9, 2019**

# Overview

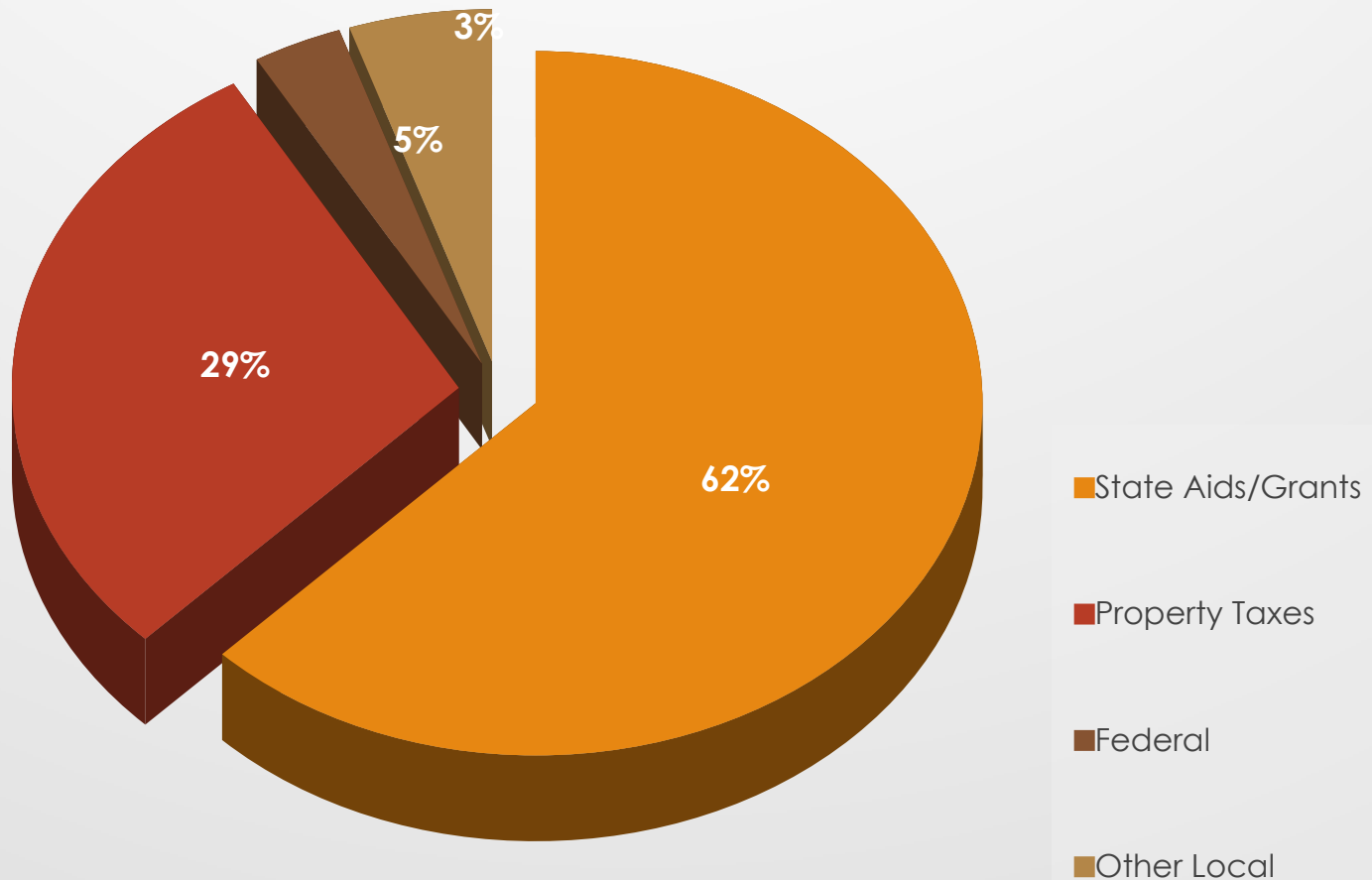
**Financing of public education in MN comes from a combination of state aid, federal allocations, locally generated fees**

**➤ *and:***

***property taxes***

# REVENUE SOURCES

## Governmental Funds 2019-20



# School District Property Taxes

Made up of voter approved levies:

Operating Referendum, Capital Projects and Building Bond  
Debt

and

Discretionary Levies:

For expenditures or levy limits in categories authorized in law-  
LTFM (Long-term Facilities Maintenance)

Safe Schools

Building Lease

(Not all inclusive)

# School District Funds

The district levies within three (3) funds	Proposed Levy	% of Total
<b>General Fund</b>	<b>\$15,312,171.88</b>	<b>38.21%</b>
<b>Community Education Fund</b>	<b>\$618,405.51</b>	<b>1.54%</b>
<b>Debt Service Fund</b>	<b>\$24,140,695.03</b>	<b>60.25%</b>
<b>Total</b>	<b><u>\$40,071,272.42</u></b>	<b><u>100%</u></b>

# Proposed Levy Change

Fund	Final Pay 2019 Levy	Proposed Pay 2020 Levy	Levy Change
General Fund	\$15,320,662.91	\$15,312,171.88	<b>-\$8,491.03</b>
Community Education Fund	\$591,469.02	\$618,405.51	\$26,936.49
Debt Service Fund	\$22,576,015.51	\$24,140,695.03	\$1,564,679.52
<b>Total</b>	<b><u>\$38,488,147.44</u></b>	<b><u>\$40,071,272.42</u></b>	<b><u>\$1,583,124.98</u></b>

# Tax Levies-General Fund

## Levy comparison

Category	Revenue Component(s)	Pay 19 Amount	Pay 20 Proposed
Voter approved:	Capital Projects (Rate * Tax Cap)	\$3,329,346.42	\$3,527,108.07
Legislative Formula Driven:	LTFM	\$1,836,071.64	\$1,991,849.29
Expenditure Limits:	Building Lease (Increase to ALC Lease)	\$1,677,428.89	\$1,993,889.45

# Tax rate calculation- NTC

8

	Pay 19	Est. Pay 20
Tax Capacity	\$64,749,757	\$71,090,027
* less TIF	(\$1,657,341)	(\$2,001,680)
** less Fiscal Disp.	(\$9,387,669)	(\$10,068,548)
Net Tax Capacity. (1)	\$53,704,747	\$59,019,799
Tax Capacity Levy	\$31,929,721.00	\$33,520,113.50
less Fical Disp. Dist.	(\$3,501,731)	(\$3,757,403)
Net Tax Levy. (2)	\$28,427,990.00	\$29,762,710.50
Tax Rate. (2)/(1)	52.93%	50.43%

# Tax rate calculation- Referendum MV

9

	Pay 19	Est. Pay 20
Referendum Mkt Value	\$5,184,000,500	\$5,665,999,300
less TIF*		
less Fiscal Disp.		
Net RMV (1)	\$5,184,000,500	\$5,665,999,300
Market Value Tax Levy	\$6,558,426.44	\$6,551,158.92
less Fiscal Disp. Dist.	(\$837,477)	(\$756,185)
Net Mkt Levy (2)	\$5,720,949.44	\$5,794,973.92
Tax Rate. (1)/(2)	.11036%	.10228%

## **Tax Increment Financing-**

**TIF is a public financing method used as a subsidy for redevelopment, infrastructure and other community improvement projects.**

**In general there is NO loss of revenue to a School District when a TIF district is established because revenue for school districts is determined by state set formulas based on enrollment and cost factors.**

**Capital project levies are an exception to the rule (because the revenue is determined by a formula) based on the tax base.**

## Residential Homestead (School Tax Examples)

Assume no increase in Market Value

ESTIMATE

### Taxes Payable 2019

Tax Capacity Rate	52.93%
Ref Mkt Value Rate	0.11%

### Taxes Payable 2020

Tax Capacity Rate	50.43%
Ref Mkt Value Rate	0.10%

Value	Tax Cap	Tax Amt	Value	Tax Cap	Tax Amt	\$Tax Incr	% Tax Incr
250,000	2,500	1,599	250,000	2,500	1,516	-83	-5.180%
375,000	3,750	2,399	375,000	3,750	2,275	-124	-5.180%
500,000	5,000	3,198	500,000	5,000	3,033	-166	-5.180%

## Residential Homestead (School Tax Examples)

Assume 9% increase in Market Value

ESTIMATE

Taxes Payable 2019			Taxes Payable 2020				
Tax Capacity Rate	52.93%		Tax Capacity Rate	50.43%			
Ref Mkt Value Rate	0.11%		Ref Mkt Value Rate	0.10%			
Value	Tax Cap	Tax Amt	Value	Tax Cap	Tax Amt	\$Tax Incr	% Tax Incr
250,000	2,500	1,599	272,500	2,725	1,653	54	3.354%
375,000	3,750	2,399	408,750	4,088	2,479	80	3.354%
500,000	5,000	3,198	545,000	5,450	3,306	107	3.354%

# Board Action

**Board approval of the Pay 20 School Tax Levy in the amount of \$40,071,272.42**

# Minutes of School Board Regular Business Meeting

## School Board Shakopee Public Schools

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A School Board Regular Business Meeting of the School Board of Shakopee Public Schools was held Monday, November 18, 2019, beginning at 6:00 PM in the District Office Board Room, 1200 Town Square, Shakopee.

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

PRESENT: Aldrich, Christiansen, McKeand, Peterson, Tomczik, Tucker and Bowerman

ABSENT: None

### 2. PLEDGE OF ALLEGIANCE

3. Moment of Reflection and Appreciation of School Board Member Mary Romansky

### 4. WE ARE SHAKOPEE SCHOOLS

Out of several hundred middle schoolers, nine of our students -- from West and East Middle schools - were selected to participate in the ACDA All-State Honor Choir. Cannon Miller, Bodie Hanninen, Noah Kauhane, Stellan Joyce, Jonas Gerold, Sarah Armstrong, Hailey Sauer, Hogan Vaupel, and Henry Hewitt. The event was held at Mahtomedi High School on November 16 and concluded with a late afternoon concert at St. Andrew's Lutheran Church.

Presenters: Teachers | Karen Van Sickle and Gary Butler

For the first time since 1981, the Shakopee Football Team qualified for state. The Sabers played in the Class 6A state football tournament on November 7 against Lakeville North. Congrats to all of our players and coaches on your hard work!

Presenter: Head Football Coach Ray Betton

### 5. CONSIDERATION OF AGENDA AS PRESENTED

Peterson/Christiansen moved to approve the agenda as presented; motion passed unanimously.

### 6. CONSENT ITEMS

McKeand/Aldrich moved to approve the consent agenda as presented; motion passed unanimously.

#### 6. 1. Personnel Items

##### **6.1.1 Acceptance of Resignations**

Last Name, First Name, Position, Location, Effective Date

Norton, Larry, Program Support Assistant, High School, 11/19/2019

Mazzara, Suzanne, Program Support Assistant, Jackson Elementary School, 10/29/2019

Schubbe, Connie, Program Support Assistant, High School, 12/01/2019

##### **Recommended Action**

Accepted the resignations and thanked them for their service to the district as presented.

### **6.1.2 Approval of Certified Contract for the 2019-20 School Year**

Last Name, First Name, Position, Location, Grade, Step, FTE, Effective, Salary Annual  
Adams, Emily, Teacher, ESL, High School, BA, 9, 1.0, 11/18/2019, \$31,068.07 (prorated)

#### **Recommended Action**

Approved certified contract as presented.

### **6.1.3 Approval of Long-Term Substitute Contracts**

Name LTS, Replacing, Position, Location, Approx. Dates, Grade/Step, FTE, Salary  
Garlock, Paul, Wagener, Tara, Teacher, Social Studies, West Middle School, 11/20/2019 through approx. 2/11/2020, MA + 30 Step 3, 1.0, \$288.76/day  
McManmon, Claire, Hales, Holly, Teacher, Social Studies, High School, 10/23/2019 through approx. 12/02/2019, BA Step 3, 1.0, \$214.35/day  
Jensen, Julia, N/A, Teacher, Special Services, Sweeney Elementary School, 12/02/2019 through approx. 6/05/2020, MA +10 Step 3, 1.0, \$267.51/day  
Nix, Jay, Fore, Ashley, Teacher, Technology Education, West Middle School, 11/11/2019 through approx. 1/20/2020, MA Step 3, 1.0, \$256.86/day

#### **Recommended Action**

Approved the long-term substitute contracts as presented.

### **6.1.4 Approval of Non-Certified Contracts for the 2019-20 School Year**

Last Name, First Name, Position, Location, Salary, Effective  
Ta, Ha, Program Support Assistant, Eagle Creek Elementary School, \$16.60/hr, 10/25/2019  
Yang, Vatoua, Technology Assistant, High School, \$18.30/hr, 11/04/2019  
Ruzek, Roger, Custodian, West Middle School, \$17.31/hr, 10/28/2019  
Fithar, Aden, Cultural Liaison, High School, \$18.28/hr, 11/04/2019  
Rodriguez, Bruce, Custodian, Red Oak Elementary School, \$16.41/hr, 11/06/2019  
Schroeder, Sarah, Program Support Assistant, Sweeney Elementary School, \$14.59/hr, 11/11/2019  
Marin Cuevas, Concepcion, Custodian, Red Oak Elementary School, \$16.41/hr, 11/13/2019  
Byrd, Stephanie, Program Support Assistant, Central Family Center, \$14.87/hr, 11/13/2019  
Hofius, Joshua, Program Support Assistant, Sun Path Elementary School, \$14.59/hr, 10/23/2019

#### **Recommended Action**

Approved non-certified contracts as presented.

### **6.1.5 Approval of Co-Curricular Assignments**

Last Name, First Name, Position Title  
Boeltl, Christopher, Assistant Boys Hockey Coach  
Weber, Jeff, Assistant Boys Hockey Coach  
Carlson, Jennifer, Assistant Boys Swim & Dive  
Kubes, Joseph, Assistant Boys Hockey Coach  
Huth, Christopher, Assistant Boys Hockey Coach  
Johnston, Matthew, Knowledge Bowl  
Bell Fleming, Liesl, Knowledge Bowl  
Amundsen, Thomas, One Act Play  
Brown, Andrew, One Act Play Assist  
Schultz, Heather, Yearbook Advisor  
Shampine, Wendy, Yearbook Advisor  
Stone, Jody, Youth in Government

#### **Recommended Action**

Approved the co-curricular assignments as presented.

6. 2. Approval of Minutes of the October 28, 2019 School Board Business Meeting

**Recommended Action**

Approved the minutes of the October 28, 2019 School Board Business Meeting as presented.

6. 3. Consideration of Bills and Authorization to Pay Same

**Recommended Action**

Approved the bills and authorized to pay same as presented.

6. 4. Approval of Wires Reports

**Recommended Action**

Approved the wires reports as presented.

7. OLD BUSINESS

7. 1. Approval of 2nd Reading School District Policies

The following School District policy updates will be presented for \*2nd Reading and final approval:

404 Employment Background Checks

414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse

419 Tobacco-Free Environment

421 Gifts to Employees and School Board Members

510 School Activities

516 Student Medication

524 Internet Acceptable Use and Safety Policy

534 Unpaid Meal Charges

613 Graduation Requirements

703 Annual Audit

707 Transportation of Public School Students

708 Transportation of Nonpublic School Students

802 Disposition of Obsolete Equipment and Material

414FRM Confidential Student Maltreatment Reporting Form

**Recommended Action**

Peterson/Christiansen moved to approve the school district policy updates as presented; motion passed unanimously.

\*Below is a link to the red-line versions of these policies that were discussed at the October 28, 2019 School Board Meeting.

<https://v3.boardbook.org/Public/PublicAgenda.aspx?ak=1000797&mk=50351313>

7. 2. Finance Update

Superintendent Mike Redmond presented a district financial update for the Board.

8. NEW BUSINESS

8. 1. Consideration to Approve: World's Best Workforce & Achievement and Integration 2018-19 Reports  
Assessment & Testing Supervisor Ford Rolfsrud and Excellence with Equity Supervisor Ray Betton presented the Board with results related to our 2018-2019 World's Best Workforce and Achievement & Integration goals as well as a preview of our 2019-2020 goals.

Tucker/Christiansen moved to accept the 2018-19 World's Best Workforce & Achievement and Integration reports as presented; motion passed unanimously.

8. 2. Informational Presentation: Merger of Equity and Teaching & Learning Teams

Sebastian Witherspoon, Executive Director of Equity Alliance MN, Ray Betton, Equity Supervisor and Nancy Thul, Director of Teaching and Learning presented an overview of our partnership with Equity Alliance MN including details for the upcoming Comprehensive Needs Assessment.

8. 3. Informational Presentation: EL Graduation Plans

Director of Teaching & Learning Nancy Thul and EL Coordinator Myrlene Schneck presented an overview of the plan to identify pathways to graduation for English Learners by service level (Newcomers to Level 4).

8. 4. Consideration to Approve: Memorandum of Understanding with SEA

School Board Personnel Chair Matt McKeand presented an MOU that was generated during contract negotiations between the district and the SEA. As this item has reached the status of tentative approval both sides of negotiations supported the creation of implementing the MOU.

McKeand/Tucker moved to approve the MOU with SEA authorizing teachers that shall be scheduled for a full day of planning time at the end of each of the four (4) marking periods. Teachers have the option to work remotely/tele-commute on these days provided they complete grading tasks by the building administrators' assigned deadlines quarterly teacher planning days as presented; motion passed unanimously. .

8. 5. 1st Reading: 2020-21 and 2021-22 School Calendar Drafts

Tomczik/Peterson moved to accept a draft the 2020-21 and 2021-22 school calendars for board review; motion passed unanimously.

8. 6. Consideration to Approve: Undeveloped Land-Shift of Elementary Attendance Area

Christiansen/Aldrich moved to designate the undeveloped land (no homes or residents) located near the corner located West of County Road 83 and North of County Road 17 to the Red Oak Elementary Attendance Area as presented; motion passed unanimously.

8. 7. Consideration to Approve: Shakopee High School Activity Leadership Positions

The High School Activities Director, High School Principal, and the Superintendent recommended the following positions become paid Activity Leadership positions for the 2019-20 school year: DECA/Coffee Shop-- two positions, Mountain Biking-- two positions, and Robotics-- addition of a third position.

Christiansen/McKeand moved to approve the Shakopee High School activity leadership positions to be paid positions as presented; motion passed unanimously.

9. OTHER

9. 1. Informational Update: School Board Vacancy

\*October 15, 2019 - November 27, 2019 at 4:30PM Candidate application window

\*December 9, 2019 School Board Business Meeting Discussion and selection of candidate finalist(s)

\*December 16, 2019 Special School Board Meeting Candidate finalist(s) interviews

\*January 6, 2020 School Board Business Meeting Selection of person to be appointed to board

\*Followed by 30-day waiting period

\*February 10, 2020 School Board Business Meeting Appointee seated on the Shakopee School Board

9. 2. Informational Update: 2020-21 Middle School Attendance Areas

9. 3. Informational Update: Community Facilities Task Force Update

10. RECOGNITION OF VISITORS TO BOARD MEETING

11. COMMITTEE REPORTS

## 12. UPCOMING MEETINGS AND IMPORTANT DATES

November 20, 2019	5:00PM	Facilities Committee Meeting	District Office Boardroom
December 2, 2019	5:00PM	Policy Committee Meeting	District Office Supt Office
December 9, 2019	5:00PM	Finance Committee Meeting	District Office Room 202
December 9, 2019	6:00PM	Truth in Taxation Hearing & School Board Business Meeting	District Office Boardroom
December 11, 2019	5:00PM	Facilities Committee Meeting	District Office Boardroom
December 16, 2019	5:00PM	Personnel Committee Meeting	District Office Boardroom
December 16, 2019	6:00PM	Special School Board Meeting	District Office Boardroom
January 6, 2020	6:00PM	ReOrganizational Meeting	District Office Boardroom
January 11, 2020	9:00-2:00PM	School Board Winter Retreat	District Office Boardroom
January 15-17, 2020	All Day	MSBA Winter Leadership Conference	
January 27, 2020	6:00PM	School Board Business Meeting	District Office Boardroom

## 13. ADJOURNMENT

At 8:26PM, Christiansen/Peterson moved to adjourn as presented; motion passed unanimously.

## Ultimate EDGE Account's Payable Check Register

Account: CASH

Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/18/2019 3:00:12 PM	EDG	105252057	744086	ADARA HOME HEALTH	1,023.75	Yes	No
11/18/2019 3:00:12 PM	EDG	105252057	744087	ADVANCED IMAGING SOLUTIONS	725.00	Yes	No
11/18/2019 3:00:12 PM	EDG	105252057	744088	ANCHOR PAPER	710.00	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744089	ANDERSON, JOHN A	400.00	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744090	ASCD	1,220.00	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744091	BSN SPORTS	1,519.87	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744092	BTU SERVICES, INC.	879.90	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744093	Capernaum Pediatric Therapy, Inc.	1,050.48	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744094	CDW GOVERNMENT	341.10	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744095	CHOICE ELECTRIC, INC	82.00	Yes	No
11/18/2019 3:00:13 PM	EDG	105252057	744096	Christopher Anderson	100.00	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744097	CITY OF SHAKOPEE	62,500.00	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744098	CLAUSEN, LINDA	11.00	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744099	CoachComm, LLC	5,442.00	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744100	COMMERCIAL KITCHEN SERVICES	3,022.50	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744101	CUB FOODS	34.06	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744102	CUSTER, SHANAN	400.00	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744103	Digital Insurance LLC	2,868.00	Yes	No
11/18/2019 3:00:14 PM	EDG	105252057	744104	DIVERSIFIED SNACK DISTRIBUTORS	1,775.86	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744105	EXPRESS PRESS, INC.	222.00	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744106	FRISCH, BENJAMIN	79.00	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744107	GROTH MUSIC	938.50	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744108	HALLETT, SHAWN	473.50	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744109	HALSETH, NATASHA	33.98	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744110	HUNT, RUSS	89.00	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744111	INNOVATIVE GRAPHICS	1,500.00	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744112	INNOVATIVE OFFICE SOLUTIONS	813.65	Yes	No
11/18/2019 3:00:15 PM	EDG	105252057	744113	JAGUAR COMMUNICATIONS INC	3,850.03	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744114	LACH, THEAVY	50.00	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744115	MCEA/MINNESOTA COMNTY ED ASSN	1,476.00	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744116	MINNESOTA COACHES, INC	1,248.50	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744117	MINNESOTA DEPARTMENT OF HEALTH	35.00	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744118	MSBA	50.00	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744119	MUSIC MART	867.35	Yes	No

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Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/18/2019 3:00:16 PM	EDG	105252057	744120	NORTHSTAR AV LLC	2,029.00	Yes	No
11/18/2019 3:00:16 PM	EDG	105252057	744121	NOVAK, HEATHER - PAY	150.53	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744122	NOVAK, HEATHER - SUPPLIES	98.96	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744123	UNIVERSITY OF MINNESOTA	32,915.00	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744124	Pat Geraghty	2,520.00	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744125	PEARSON EDUCATION	4,025.20	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744126	PITSCO INC	1,010.70	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744127	POOL, CAROLYN	400.00	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744128	PROCARE THERAPY	2,881.50	Yes	No
11/18/2019 3:00:17 PM	EDG	105252057	744129	Raptor Technologies, LLC	990.00	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744130	REGION 2AA	2,754.00	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744131	SCHOOL SPECIALTY	110.40	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744132	SCHULTZ, DAVID L	79.00	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744133	SFM MUTUAL INSURANCE CO	500.00	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744134	SHAKOPEE CHAMBER OF COMMERCE	75.00	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744135	SOURCEWELL	2,476.50	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744136	ST GERTRUDE'S HEALTH AND RHABILIT	154.70	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744137	SUNBELT STAFFING LLC	2,016.00	Yes	No
11/18/2019 3:00:18 PM	EDG	105252057	744138	US FOODS, INC.	258.92	Yes	No
11/18/2019 3:00:19 PM	EDG	105252057	744139	VERIZON WIRELESS	4,083.94	Yes	No
11/18/2019 3:00:19 PM	EDG	105252057	744140	WATER TO YOU	19.00	Yes	No
11/18/2019 3:00:19 PM	EDG	105252057	744141	YMCA OF THE GREATER TWIN CITIES	25,035.00	Yes	No

\*\*\* Totals

Total Documents: 56

Total Amount: 180,415.38

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Account: CASH

Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/25/2019 9:13:00 AM	EDG	105252057	744144	ADARA HOME HEALTH	4,095.00	Yes	No
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11/25/2019 9:13:00 AM	EDG	105252057	744146	ADVANCED IMAGING SOLUTIONS	10,280.60	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744147	ALICE TRAINING INSTITUTE	13,678.25	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744148	AM PEST CONTROL LLC	1,029.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744149	ANDERSON, CHRISTOPHER	50.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744150	ASCHEMAN, BRIAN	32.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744151	BAKKEN MUSEUM, THE	400.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744152	BAUMGARTNER, SARAH	32.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744153	BENITEZ, FREDMARIE ANDINO	100.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744154	BERNDT, NANCY	32.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744155	BERRY COFFEE COMPANY	222.00	Yes	No
11/25/2019 9:13:01 AM	EDG	105252057	744156	BESTGE, MONICA	45.00	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744157	SW NEWS MEDIA	96.15	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744158	BIX PRODUCE COMPANY	5,953.44	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744159	BREEDEN, JESSICA	50.00	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744160	BROHOLM, SUE	4,186.60	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744161	BROTHERTON JR, JAMES	79.00	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744162	BROZE, MIKE	75.00	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744163	BROZE, SARA	75.00	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744164	BURNSVILLE SCHOOL DISTRICT	200.00	Yes	No
11/25/2019 9:13:02 AM	EDG	105252057	744165	C.G.T. Limited	12,323.90	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744166	CAPFIRST EQUIPMENT FINANCE	750.00	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744167	CAROLINA BIOLOGICAL SUPPLY CO	700.33	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744168	CATALYST SOURCING SOLUTIONS	249.99	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744169	CDW GOVERNMENT	5,400.00	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744170	CENTER FOR EFFICIENT SCHOOL OPER	7,919.64	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744171	CHOICE ELECTRIC, INC	3,687.71	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744172	CHRISTENSEN GROUP INSURANCE	241,020.00	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744173	CUB FOODS	1,118.60	Yes	No
11/25/2019 9:13:03 AM	EDG	105252057	744174	DAHL, ERIK	1,000.00	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744175	DELL MARKETING LP	39.89	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744176	DEPARTMENT OF HUMAN SERVICES	588.00	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744177	DIGITAL IMPACT SOLUTIONS LLC	93.00	Yes	No

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Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/25/2019 9:13:04 AM	EDG	105252057	744178	DIVERSIFIED SNACK DISTRIBUTORS	4,421.51	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744179	DUNCAN, KEVIN	50.00	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744180	ECKROTH MUSIC	3.15	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744181	GOPHER SPORT	397.45	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744182	GRAINGER, INC.	972.63	Yes	No
11/25/2019 9:13:04 AM	EDG	105252057	744183	GROTH MUSIC	64.80	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744184	GUIDE K-12, LLC	14,974.20	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744185	HANSEN, MELISSA	35.00	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744186	HENNEN, DENISE	120.00	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744187	HEROLD, KIMBERLY	45.00	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744188	HILLYARD / HUTCHINSON	616.82	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744189	HO, ERIC	75.00	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744190	HOLIDAY STATION STORES LLC	1,170.51	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744191	Holte, Kelly	75.00	Yes	No
11/25/2019 9:13:05 AM	EDG	105252057	744192	HOLTE, TRAVIS	75.00	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744193	HORIZON COMMERCIAL POOL SUPPLY	965.79	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744194	HOUGHTON MIFFLIN HARCOURT	344.76	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744195	INNOVATIVE GRAPHICS	7,242.00	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744196	INNOVATIVE OFFICE SOLUTIONS	1,964.42	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744197	JOHNSON CONTROLS	453.77	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744198	JONCKOWSKI, DICK	65.00	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744199	JOSTENS INC	39.86	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744200	KLEINDL, CHRISTOPHER DAVID	75.00	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744201	KNOWLEDGE MATTERS INC	2,600.00	Yes	No
11/25/2019 9:13:06 AM	EDG	105252057	744202	KODELKA, NANCY	150.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744203	KRIEGL, PETER	50.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744204	KROLL, BRIAN	75.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744205	KULLY SUPPLY CO	25.20	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744206	LACH, THEAVY	50.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744207	LAGRO, APRIL	45.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744208	LAKEVILLE HIGH SCHOOL NORTH	220.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744209	LAURSEN PIANO SERVICE	101.00	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744210	LAVONNE WAGENER MUSIC	149.99	Yes	No
11/25/2019 9:13:07 AM	EDG	105252057	744211	LEININGER, CARRIE	45.00	Yes	No

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Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/25/2019 9:13:08 AM	EDG	105252057	744212	LIBERTY MUTUAL INSURANCE	5,000.00	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744213	LIEBL, MICHELLE	100.00	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744214	LUSIAN, CHRISTINE	75.00	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744215	MACKIN EDUCATIONAL RESOURCES	1,968.24	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744216	MALINSKI, EMILY - DO	8.75	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744217	MASSP	125.00	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744218	MCPHILLIPS BROS ROOFING CO	2,581.00	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744219	MEI TOTAL ELEVATOR SOLUTIONS	17.39	Yes	No
11/25/2019 9:13:08 AM	EDG	105252057	744220	MF IRRIGATION SERVICES	2,360.00	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744221	MINNEAPOLIS OXYGEN	184.14	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744222	MESPA	400.00	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744223	MINNESOTA SCHOOL OF BUSINESS	37,028.67	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744224	MN HARVEST, LLC	1,960.00	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744225	MN STATE HIGH SCHOOL LEAGUE	110.00	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744226	MUSIC MART	91.35	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744227	NASP	455.00	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744228	NATIVE PRIDE PRODUCTIONS, INC	2,500.00	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744229	NEOPOST	4,349.17	Yes	No
11/25/2019 9:13:09 AM	EDG	105252057	744230	NORMANDALE COMMUNITY COLLEGE	17,810.00	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744231	PAN O GOLD BAKING	2,602.22	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744232	PATTERSON, AMY	16.80	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744233	PERFORMANCE FOOD GROUP	3,638.68	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744234	PETERSON BROS. ROOFING	798.56	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744235	PHOENIX SCHOOL COUNSELING,LLC	7,278.14	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744236	PITSCO INC	595.03	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744237	PLASTIC BAGMART	406.00	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744238	PLONSKI, STEPHANIE	50.00	Yes	No
11/25/2019 9:13:10 AM	EDG	105252057	744239	PROCARE THERAPY	6,915.60	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744240	PROSSER, SCOTT	294.88	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744241	REGION 6AA - NANCY MANDERFELD	8,286.00	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744242	ROONEY SIGNS	160.00	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744243	RYAN MECHANICAL INC	1,275.00	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744244	SAFELINE MANAGEMENTSERVICES	8,300.00	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744245	SAFETY FIRST PLAYGROUND SURFAC	33,107.00	Yes	No

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Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
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11/25/2019 9:13:11 AM	EDG	105252057	744247	SCHOLASTIC, INC	309.93	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744248	SECURITY CONTROL SYSTEMS, INC	528.00	Yes	No
11/25/2019 9:13:11 AM	EDG	105252057	744249	SHAKOPEE PUBLIC UTILITY COMMIS	17,569.99	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744250	SHAW LUNDQUIST ASSOCIATES INC	1,806,187.95	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744251	SJOBORG, SUSAN	100.00	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744252	SOLANDER, GLEN	75.00	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744253	SW NEWS MEDIA	499.00	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744254	SPANIER GROUP LLC	849.54	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744255	STAATS	166.88	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744256	STAVEDAHL, LUKE	500.00	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744257	STILLWATER PRINTING COMPANY	684.00	Yes	No
11/25/2019 9:13:12 AM	EDG	105252057	744258	SUCCESS BEYOND THE CLASSROOM	980.00	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744259	SUNBELT STAFFING LLC	3,360.00	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744260	SWANSON MEATS INC	2,678.40	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744261	SWWC	24.00	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744262	TISCHENDORF, MICHAEL	150.00	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744263	TRIO SUPPLY COMPANY	3,026.53	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744264	UHL CO., INC	109,239.00	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744265	US FOODS, INC.	62,906.21	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744266	US FOODS, INC.	0.00	Yes	No
11/25/2019 9:13:13 AM	EDG	105252057	744267	WAYZATA PUBLIC SCHOOLS	240.00	Yes	No
11/25/2019 9:13:14 AM	EDG	105252057	744268	WIEBOLD, HANNAH	1,020.00	Yes	No
11/25/2019 9:13:14 AM	EDG	105252057	744269	WILTS, SCOTT	30.00	Yes	No
11/25/2019 9:13:14 AM	EDG	105252057	744270	WOLD ARCHITECTS & ENGINEERS	101.79	Yes	No
11/25/2019 9:13:14 AM	EDG	105252057	744271	YOUTH ENRICHMENT LEAGUE	1,264.50	Yes	No

\*\*\* Totals

Total Documents: 128

Total Amount: 2,517,431.02

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11/26/2019 5:09:26 PM	EDG	105252057	744282	ADVANCED IMAGING SOLUTIONS	615.21	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744283	AIRGAS USA, LLC	115.24	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744284	ANCHOR PAPER	2,304.25	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744285	ANDERSON, ALICE MARIE	168.00	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744286	ANDERSON, CHRISTOPHER	55.00	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744287	ARCH LANGUAGE NETWORK INC	2,236.25	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744288	ATX LEARNING	16,549.00	Yes	No
11/26/2019 5:09:26 PM	EDG	105252057	744289	BARNHART PERCUSSION SERVICES	300.00	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744290	BIFFS INC	1,558.81	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744291	BIX PRODUCE COMPANY	3,838.63	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744292	BRADFORD, LINDA R	300.00	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744293	BROADWAY AWARDS INC	106.50	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744294	BROZE, SARA	75.00	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744295	BTU SERVICES, INC.	879.90	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744296	BUCKEYE CLEANING CENTER	1,607.58	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744297	BURNSIDE, LOGAN	672.00	Yes	No
11/26/2019 5:09:27 PM	EDG	105252057	744298	CANON FINANCIAL SERVICES	2,563.44	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744299	Capernaum Pediatric Therapy, Inc.	7,072.22	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744300	CENTERPOINT ENERGY MINNEGASCO	2,331.03	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744301	CITY OF SHAKOPEE	4,410.00	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744302	COOL AIR MECHANICAL, INC.	437.25	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744303	CUB FOODS	455.53	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744304	DEARLY, JERRY M	200.00	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744305	DIVERSIFIED SNACK DISTRIBUTORS	614.12	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744306	E WEINBERG SUPPLY & EQUIPMENT	287.00	Yes	No
11/26/2019 5:09:28 PM	EDG	105252057	744307	ELMI, FARTUN	50.00	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744308	EXPRESS PRESS, INC.	124.90	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744309	FERNDALE MARKET LLC	4,991.60	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744310	FULTON, LISA	325.00	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744311	GENERAL PARTS , INC	632.50	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744312	GERAGHTY, PAT	3,920.00	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744313	GOPHER SPORT	94.35	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744314	GRAINGER, INC.	425.48	Yes	No

# Ultimate EDGE Account's Payable Check Register

Account: CASH

Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/26/2019 5:09:29 PM	EDG	105252057	744315	GRILL, KELLY	336.00	Yes	No
11/26/2019 5:09:29 PM	EDG	105252057	744316	GROTH MUSIC	16.60	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744317	HANCE LOCATING SERVICES, INC.	290.00	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744318	HENNEN, DENISE	75.00	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744319	HERNANDEZ, ANGELO	63.05	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744320	HILLMAN, ANGELA	75.00	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744321	HILLMAN, LOGAN	75.00	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744322	HILLMAN, ROBERT	75.00	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744323	HILLYARD / HUTCHINSON	1,591.21	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744324	HORIZON COMMERCIAL POOL SUPPLY	226.29	Yes	No
11/26/2019 5:09:30 PM	EDG	105252057	744325	INHARVEST	140.68	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744326	INNOVATIONAL CONCEPTS	276.00	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744327	INNOVATIVE GRAPHICS	4,927.00	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744328	INNOVATIVE OFFICE SOLUTIONS	4,747.12	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744329	INSTITUTE FOR ENVIRON ASSESS	6,019.42	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744330	JOHNSON, JOAN	29.96	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744331	LACH, THEAVY	50.00	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744332	LOFFLER	7,092.62	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744333	LOUIS DEGIDIO SERVICES INC	6,137.68	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744334	MEDICAL DISPOSAL SYSTEMS	195.00	Yes	No
11/26/2019 5:09:31 PM	EDG	105252057	744335	MEI TOTAL ELEVATOR SOLUTIONS	220.00	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744336	MF IRRIGATION SERVICES	150.00	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744337	MINNESOTA CLAY	624.30	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744338	MINNESOTA HIGHWAY SAFETY & RESE	576.00	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744339	MURPHY CONSTRUCTION SERVICES	3,442.00	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744340	NAC BUILDING SOLUTIONS	82.23	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744341	NITTI SANITATION, INC.	513.80	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744342	PALMER BUS SERVICES	472,810.33	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744343	RIVER VALLEY YMCA	16,389.71	Yes	No
11/26/2019 5:09:32 PM	EDG	105252057	744344	RYAN MECHANICAL INC	2,098.50	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744345	SOUTHWEST METRO EDUCATIONAL CO	651.88	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744346	SUNBELT STAFFING LLC	3,360.00	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744347	TDS METROCOM	3,812.55	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744348	TOMASCHKO, JENNIFER	294.88	Yes	No

# Ultimate EDGE Account's Payable Check Register

Account: CASH

Print Date/Time	Oper	Account Number	Check Number	Payee	Amount	Imaged	Reprint
11/26/2019 5:09:33 PM	EDG	105252057	744349	TRANE COMPANY	3,233.00	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744350	TRANG, KRIS	70.00	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744351	UNESCO, INC.	1,368,232.00	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744352	VERIZON WIRELESS	2,065.37	Yes	No
11/26/2019 5:09:33 PM	EDG	105252057	744353	WASTE MANAGEMENT	5,274.63	Yes	No

\*\*\* Totals

Total Documents: 73

Total Amount: 1,979,060.60

### Bank Account - Wires Out

Date	Description	Amount
7/1/2019	HealthPartners premium	3,736.00
7/2/2019	Payroll voluntary deductions	21,227.37
7/3/2019	Payroll direct deposit	1,395,976.76
7/5/2019	Community Education credit card fees	1,277.80
7/5/2019	Employee expense reimbursement	45.00
7/8/2019	IRS federal tax ACH	485,708.02
7/8/2019	Credit card processing fees	64.50
7/9/2019	State of MN taxes ACH	84,009.00
7/9/2019	Payroll voluntary deductions	11,607.74
7/9/2019	Food Service fees	985.61
7/9/2019	Credit card processing fees	12.15
7/11/2019	TRA ACH	263,303.55
7/11/2019	PERA ACH	53,724.22
7/12/2019	Employee expense reimbursement	73.78
7/15/2019	Payroll voluntary deductions	51,856.92
7/16/2019	Payroll voluntary deductions	8,093.27
7/18/2019	Payroll direct deposit	1,315,722.27
7/18/2019	Employee expense reimbursement	7,738.67
7/22/2019	IRS federal tax ACH	458,583.41
7/23/2019	State of MN taxes ACH	79,242.00
7/23/2019	Payroll voluntary deductions	10,734.71
7/23/2019	State of MN garnishment ACH	211.25
7/24/2019	Payroll voluntary deductions	3,583.85
7/26/2019	Employee retirement account distribution	127,061.63
7/29/2019	TRA ACH	251,568.47
7/29/2019	PERA ACH	50,004.81
7/30/2019	Employee retirement account distribution	128,511.02
7/30/2019	Payroll voluntary deductions	10,034.13
7/30/2019	IRS federal tax ACH	54.52
7/31/2019	Payroll voluntary deductions	54,873.70
7/31/2019	Bank service charge	832.52
		4,880,458.65

### Bank Account - Wires Out

Date	Description	Amount
8/1/2019	Payroll direct deposit	1,356,836.31
8/1/2019	HealthPartners premium	3,736.00
8/5/2019	IRS federal tax ACH	472,412.54
8/6/2019	TRA ACH	257,875.13
8/6/2019	State of MN taxes ACH	81,415.00
8/6/2019	PERA ACH	51,147.75
8/6/2019	Payroll voluntary deductions	5,533.12
8/6/2019	Credit card processing fees	777.24
8/6/2019	Miscellaneous service charge	41.40
8/7/2019	Food Service fees	258.55
8/8/2019	Credit card processing fees	9.90
8/9/2019	Payroll voluntary deductions	53,344.49
8/13/2019	Payroll voluntary deductions	15,339.69
8/15/2019	Payroll direct deposit	1,286,154.64
8/16/2019	Payroll garnishments	1,657.00
8/19/2019	Payroll voluntary deductions	128,624.56
8/19/2019	IRS federal tax ACH	452,724.61
8/19/2019	Employee expense reimbursement	14,154.69
8/20/2019	State of MN taxes ACH	78,651.00
8/20/2019	Payroll voluntary deductions	7,151.88
8/21/2019	TRA ACH	248,741.21
8/21/2019	PERA ACH	47,827.62
8/22/2019	Payroll voluntary deductions	128,458.85
8/23/2019	Payroll voluntary deductions	53,224.57
8/27/2019	Payroll voluntary deductions	3,967.15
8/27/2019	Employee expense reimbursement	36.08
8/29/2019	Payroll direct deposit	1,380,624.83
8/30/2019	Bank service charge	711.09
		6,131,436.90

### Bank Account - Wires Out

Date	Description	Amount
11/1/2019	TRA ACH	269,206.24
11/1/2019	PERA ACH	69,079.47
11/1/2019	Health Partners premium	3,856.00
11/1/2019	Employee expense reimbursement	788.29
11/5/2019	403(b) contributions	138,328.53
11/5/2019	Payroll voluntary deductions	2,910.75
11/5/2019	Miscellaneous service charge	28.20
11/6/2019	Payroll voluntary deductions	68,920.68
11/6/2019	Community Ed service fees	1,870.50
11/7/2019	Payroll direct deposit	1,451,460.60
11/7/2019	Miscellaneous service charge	7,353.01
11/8/2019	Payroll voluntary deductions	352.77
11/8/2019	Miscellaneous service charge	54.58
11/12/2019	IRS federal tax ACH	510,131.95
11/13/2019	State of MN taxes ACH	88,062.00
11/13/2019	Payroll voluntary deductions	12,868.22
11/14/2019	403(b) contributions	139,210.44
11/14/2019	TRA ACH	270,593.13
11/14/2019	PERA ACH	76,746.26
11/14/2019	Payroll voluntary deductions	54.17
11/18/2019	Payroll voluntary deductions	69,352.63
11/19/2019	Employee expense reimbursement	13,537.59
11/19/2019	Payroll voluntary deductions	8,995.90
11/21/2019	Payroll direct deposit	1,452,796.18
11/21/2019	Miscellaneous service charge	57.90
11/22/2019	Payroll voluntary deductions	3,854.35
11/25/2019	IRS federal tax ACH	505,316.58
11/26/2019	Transfer to Hometown Bank - Activities	4,700.00
11/26/2019	State of MN taxes ACH	87,124.00
11/26/2019	Payroll voluntary deductions	13,576.23
11/26/2019	State of MN taxes ACH	165.60
11/27/2019	TRA ACH	271,565.99
11/27/2019	PERA ACH	74,222.22
11/29/2019	MN UI Fund	14,651.90
11/29/2019	Bank service charge	1,181.24
		5,632,974.10



**General Fund -  
November 30, 2019**

REVENUE & EXPENDITURE  
SUMMARY BY SOURCE,  
OBJECT SERIES

**REVENUE**

REVENUE CATEGORIES	6/30/2018	6/30/2019	FY 20 Revised Budget	FY19 Received YTD	Budget Remaining	11/30/2019	11/30/2018	11/30/2017
						% Budget Received	% Actuals Received	% Actuals Received
STATE	76,908,386	78,077,132	79,743,410	18,811,914	(18,811,914)	23.59%	22.45%	22.79%
FEDERAL	2,279,034	2,304,972	2,258,755	596,757	(596,757)	26.42%	4.46%	4.51%
PROPERTY TAXES	13,957,451	15,758,101	15,379,882	13,694,470	1,685,412	89.04%	92.45%	104.38%
LOCAL (FEES, INTEREST, ETC.)	2,437,477	2,281,038	3,098,977	841,604	2,257,373	27.16%	42.47%	39.75%
<b>TOTALS</b>	<b>92,331,715</b>	<b>98,421,243</b>	<b>100,481,024</b>	<b>33,944,745</b>	<b>(15,465,886)</b>	<b>33.78%</b>	<b>33.70%</b>	<b>27.39%</b>

**EXPENDITURES**

OBJECT SERIES	6/30/2018	6/30/2019	Revised Budget	Expended YTD	Budget Remaining	11/30/2019	11/30/2018	11/30/2017
						% Budget Received	% Actuals Received	% Actuals Received
SALARIES & WAGES	56,092,989	56,766,186	59,189,690	17,241,987	41,947,703	29.13%	29.83%	29.67%
EMPLOYEE BENEFITS	16,557,655	17,222,473	18,220,423	5,324,215	12,896,208	29.22%	31.11%	31.28%
PURCHASED SERVICES	12,287,716	13,040,604	12,460,713	4,913,346	7,547,367	39.43%	24.30%	30.16%
SUPPLIES	2,734,909	2,544,216	3,007,991	1,436,229	1,571,762	47.75%	49.27%	48.50%
EQUIPMENT	5,405,096	6,124,193	5,732,764	4,478,242	1,254,522	78.12%	39.50%	69.02%
DEBT SERVICE	-	-	-	-	-			
OTHER EXPENDITURES	737,601	721,030	673,918	169,210	504,708	25.11%	21.53%	29.21%
<b>TOTALS</b>	<b>93,785,468</b>	<b>96,418,701</b>	<b>99,285,499</b>	<b>33,563,230</b>	<b>65,722,269</b>	<b>33.80%</b>	<b>30.38%</b>	<b>32.84%</b>

Revenue over (under) Expenditures: 1,195,525

	Actual June 30, 2018	Actual 6/30/2019	Projected June 30, 2020
Non Spendable Fund Balance	208,934	245,117	245,117
Restricted Fund Balance	370,113	717,773	1,842,773
Assigned Fund Balance	185,388	267,230	267,230
Unassigned Fund Balance	2,069,198	3,606,058	3,676,583
<b>Total Fund Balance</b>	<b>2,833,633</b>	<b>4,836,178</b>	<b>6,031,703</b>



# Shakopee PS | SEA | 2020-2021 School Calendar

BALANCED QTRS - Start after Labor Day - Out in 2nd week of June



## JULY 2020

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

## AUGUST 2020

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

August 24-27.....New Teacher Fall Workshop  
 August 31-September 3.....Teacher Fall Workshop

## SEPTEMBER 2020

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

September 4,7.....No School - Labor Day Weekend  
 September 8-9.....Elementary Asses/Connect Days  
 September 8.....Student 1st Day of School (Gr. 6-12)  
 September 10.....Student 1st Day of School (Gr. E-5)

## OCTOBER 2020

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

October 2.....Early Release - Teacher PD/PLC (K-12)  
 October 14.....No School - Staff Development Day  
 October 15-16.....No School - Fall Break

## NOVEMBER 2020

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

November 3.....Election Day (Presidential)  
 November 6.....Early Release - Teacher PD/PLC (K-12)  
 November 12.....1st Quarter Ends  
 November 13.....No School - Teacher Planning Day  
 November 16.....2nd Quarter Begins  
 November 25-27.....No School - Thanksgiving Break

## DECEMBER 2020

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

Dec 18.....No School for Early Childhood only - PD Day\*  
 December 23 - January 1.....No School - Winter Break

## JANUARY 2021

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

December 23 - January 1.....No School - Winter Break  
 January 15.....Early Release - Teacher PD/PLC (K-12)  
 January 18.....No School - Martin Luther King, Jr. Day  
 January 28.....1st Semester/2nd Quarter Ends  
 January 29.....No School - Teacher Planning Day

## FEBRUARY 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

February 1.....2nd Semester/3rd Quarter Begins  
 February 12.....No School - Staff Development Day  
 February 15.....No School - Presidents' Day

## MARCH 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

March 26.....Early Release - Teacher PD/PLC (K-12)

## APRIL 2021

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

April 1.....Last Day of Q3  
 April 2.....No School - Teacher Planning Day  
 April 5-9.....No School - Spring Break  
 April 12.....1st Day of 4th Quarter

## MAY 2021

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

May 7.....No School - E-5 Teachers Off  
 May 7.....No School - 6-12 Staff Development Day  
 May 31.....No School - Memorial Day

## JUNE 2021

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

June 10.....Student Last Day of School  
 June 11.....No School - Teacher Work Day

\*EC - December 18 is in place of the 4 early release days

KEY	
#	No School - Students and Staff
#	No School - Students only
#	Early Release Days for Teacher PD
#	1st Quarter Student Contact Days
#	2nd Quarter Student Contact Days
#	3rd Quarter Student Contact Days
#	4th Quarter Student Contact Days

Student Contact Days			
Q1	Q2	Q3	Q4
45	42	42	42
S1		S2	
87		84	
Year			
171			

6-12	E-5	
5	4	Staff Development Days
6	6	Work/Planning/Grading Days
2	3	Parent/Teacher Conference Days
171	171	Student Contact Days
184	184	TOTAL CONTRACT DAYS (Tenured)
4	4	New Teacher Workshop Days
188	188	TOTAL CONTRACT DAYS (Prob)



# Shakopee PS | SEA | 2021-2022 School Calendar

BALANCED QTRS - Start after Labor Day - Out in 2nd week of June



## JULY 2021

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

## JANUARY 2022

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

December 22 - January 2.....No School - Winter Break  
 January 14.....Early Release - Teacher PD/PLC (K-12)  
 January 17.....No School - Martin Luther King, Jr. Day  
 January 27.....1st Semester/2nd Quarter Ends  
 January 28.....No School - Teacher Planning Day  
 January 31.....2nd Semester/3rd Quarter Begins

## AUGUST 2021

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

August 23-26.....New Teacher Fall Workshop  
 August 30-September 2.....Teacher Fall Workshop

## FEBRUARY 2022

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28				

February 18.....No School - Staff Development Day  
 February 21.....No School - Presidents' Day

## SEPTEMBER 2021

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

September 3,6.....No School - Labor Day Weekend  
 September 7-8.....Elementary Asses/Connect Days  
 September 7.....Student 1st Day of School (Gr. 6-12)  
 September 9.....Student 1st Day of School (Gr. E-5)

## MARCH 2022

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

March 25.....Early Release - Teacher PD/PLC (K-12)  
 March 31.....3rd Quarter Ends

## OCTOBER 2021

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

October 1.....Early Release - Teacher PD/PLC (K-12)  
 October 20.....No School - Staff Development Day  
 October 21-22.....No School - Fall Break

## APRIL 2022

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

April 1.....No School - Teacher Planning Day  
 April 4-8.....No School - Spring Break  
 April 11.....4th Quarter Begins

## NOVEMBER 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

November 2.....Election Day  
 November 5.....Early Release - Teacher PD/PLC (K-12)  
 November 11.....1st Quarter Ends  
 November 12.....No School - Teacher Planning Day  
 November 15.....2nd Quarter Begins  
 November 24-26.....No School - Thanksgiving Break

## MAY 2022

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

May 6.....No School - E-5 Teachers Off  
 May 6.....No School - 6-12 Staff Development Day  
 May 30.....No School - Memorial Day

## DECEMBER 2021

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

Dec 17.....No School for Early Childhood only - PD Day\*  
 December 22 - January 2.....No School - Winter Break

## JUNE 2022

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

June 9 Last Day of School  
 June 10.....No School - Teacher Work Day

\*EC - December 17 is in place of the 4 early release days

KEY	
#	No School - Students and Staff
#	No School - Students only
#	Early Release Days for Teacher PD
#	1st Quarter Student Contact Days
#	2nd Quarter Student Contact Days
#	3rd Quarter Student Contact Days
#	4th Quarter Student Contact Days

Student Contact Days			
Q1	Q2	Q3	Q4
45	42	42	42
S1		S2	
87		84	
Year			
171			

6-12	E-5	
5	4	Staff Development Days
6	6	Work/Planning/Grading Days
2	3	Parent/Teacher Conference Days
171	171	Student Contact Days
184	184	TOTAL CONTRACT DAYS (Tenured)
4	4	New Teacher Workshop Days
188	188	TOTAL CONTRACT DAYS (Prob)



# Shakopee Public Schools 2020-21 School Calendar

## August 2020

August 24-27.....New Teacher Fall Workshop  
 August 31-September 3.....Teacher Fall Workshop

## September 2020

September 7.....No School - Students & Staff - Labor Day  
 September 8-9.....Elementary Assess/Connect Days (Gr. E-5)  
 September 8.....Student 1st Day of School (Gr. 6-12)  
 September 10.....Student 1st Day of School (Gr. E-5)

## October 2020

October 2.....Student 2-Hour Early Release (Gr. K-12)  
 October 14.....No School - Students  
 October 15-16.....No School - Students & Staff - Fall Break

## November 2020

November 3.....General Election Day  
 November 6.....Student 2-Hour Early Release (Gr. K-12)  
 November 12.....1st Quarter Ends  
 November 13.....No School - Students  
 November 16.....2nd Quarter Begins  
 November 25-27.....No School - Students & Staff - Thanksgiving Break

## December 2020

December 18.....No School for Early Childhood students only  
 December 23-January 1.....No School - Students & Staff - Winter Break

## January 2021

December 23-January 1.....No School - Students & Staff - Winter Break  
 January 15.....Student 2-Hour Early Release (Gr. K-12)  
 January 18.....No School - Students & Staff - Martin Luther King, Jr. Day  
 January 28.....1st Semester/2nd Quarter Ends  
 January 29.....No School - Students

## February 2021

February 1.....2nd Semester/3rd Quarter Begins  
 February 12.....No School - Students  
 February 15.....No School - Students & Staff - Presidents' Day

## March 2021

March 26.....Student 2-Hour Early Release (Gr. K-12)

## April 2021

April 1.....3rd Quarter Ends  
 April 2.....No School - Students  
 April 5-9.....No School - Students & Staff - Spring Break  
 April 12.....4th Quarter Begins

## May 2021

May 7.....No School - Students & Staff - (Gr. E-5)  
 May 7.....No School - Students - (Gr. 6-12)  
 May 31.....No School - Students & Staff - Memorial Day

## June 2021

June 10.....Student Last Day of School  
 June 11.....No School - Students

## August 2020

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

## September 2020

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

## October 2020

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

## November 2020

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

## December 2020

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

## January 2021

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

## February 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

## March 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

## April 2021

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

## May 2021

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

## June 2021

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

### Key

	No School - Students and Staff
	No School - Students
	First/Last Day of School
	Student Early Release 2-Hours before Dismissal



# Shakopee Public Schools 2021-22 School Calendar

August 2021	
August 23-26.....	New Teacher Fall Workshop
August 30-September 2.....	Teacher Fall Workshop

September 2021	
September 6.....	No School - Students & Staff - Labor Day
September 7-8.....	Elementary Assess/Connect Days (Gr. E-5)
September 7.....	Student 1st Day of School (Gr. 6-12)
September 9.....	Student 1st Day of School (Gr. E-5)

October 2021	
October 1.....	Student 2-Hour Early Release (Gr. K-12)
October 20.....	No School - Students
October 21-22.....	No School - Students & Staff - Fall Break

November 2021	
November 2....	General Election Day
November 5.....	Student 2-Hour Early Release (Gr. K-12)
November 11.....	1st Quarter Ends
November 12.....	No School - Students
November 15.....	2nd Quarter Begins
November 24-26.....	No School - Students & Staff - Thanksgiving Break

December 2021	
December 17.....	No School for Early Childhood students only
December 22-January 2.....	No School - Students & Staff - Winter Break

January 2022	
December 22-January 2.....	No School - Students & Staff - Winter Break
January 14.....	Student 2-Hour Early Release (Gr. K-12)
January 17.....	No School - Students & Staff - Martin Luther King, Jr. Day
January 27.....	1st Semester/2nd Quarter Ends
January 28.....	No School - Students
January 31.....	2nd Semester/3rd Quarter Begins

February 2022	
February 18.....	No School - Students
February 21.....	No School - Students & Staff - Presidents' Day

March 2022	
March 25.....	Student 2-Hour Early Release (Gr. K-12)
March 31.....	3rd Quarter Ends

April 2022	
April 1.....	No School - Students
April 4-8.....	No School - Student & Staff - Spring Break
April 11.....	4th Quarter Begins

May 2022	
May 6.....	No School - Students & Staff (Gr. E-5)
May 6.....	No School - Students (Gr. 6-12)
May 30.....	No School - Students & Staff - Memorial Day

June 2022	
June 9.....	Student Last Day of School
June 10.....	No School - Students

August 2021				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

January 2022				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

September 2021				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

February 2022				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28				

October 2021				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

March 2022				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

November 2021				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

April 2022				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

December 2021				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

May 2022				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

June 2022				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

Key	
Black	No School - Students & Staff
Grey	No School - Students
Blue	First/Last Day of School
Yellow	Student 2-Hour Early Release 2-Hour before Dismiss



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**Superintendent:** Dr. Mike Redmond  
**Finance Director:** Jeffrey Priess

**To:** School Board

**From:** Jeff Priess

**Date:** December 9, 2019

**Re:** Audit Report

**Administration recommends that the School Board approve the Comprehensive Annual Financial Report for the year ending June 30, 2019. The District has received an “Unmodified Opinion” on it’s financial statements. An “Unmodified Opinion” is the highest audit opinion an entity can receive.**

**Matt Mayer from BerganKDV will be on hand to review the June 30, 2019 CAFR.**



**DO  
MORE.**

Independent School District No. 720  
Shakopee, Minnesota

Financial Statement Presentation

December 9, 2019

# Components of the Audit

- Independent Auditor's Report
  - Unmodified Opinion on the District's Financial Statements for the year ended June 30, 2019
- 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*
  - Old outstanding checks

# General Fund

## Budget to Actual

### Original Budget:

- General Fund Revenue budgeted at \$98.1 million
- General Fund Expenditures budgeted at \$98.4 million
- Net Other Financing Sources of \$2.1 million
- \$1.8 million increase in fund balance

### Final Budget:

- General Fund Revenue budgeted at \$98.1 million
- General Fund Expenditures budgeted at \$99.9 million
- Net Other Financing Sources of \$2.4 million
- \$639 thousand increase in fund balance

# General Fund

## Budget to Actual

### Actual:

- General Fund Revenues actually \$98.2 million; \$156 thousand over final budget or 0.2% variance – Other Local and County Revenue
- General Fund Expenditures actually \$98.9 million; \$995 thousand under final budget
  - Conservative execution of budget in instructional categories for wages and newer staff at lower pay scales
  - New software implementation budgeted; implementing in FY 2020 (Skyward)
  - LTFM projects caused overage on sites/buildings line item
- Fund Balance increased \$2.83 million to \$4.84 million

# Average Daily Membership and Pupil Units

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2011	\$ 5,124	0.0%
2012	5,174	1.0%
2013	5,224	1.0%
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%

\* 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.

# Resident ADM

<b>Resident ADM</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019*</b>
Early childhood	67.84	68.41	74.58	78.06	75.87
Kindergarten	670.67	665.87	651.93	675.70	635.08
Elementary	4,323.90	4,300.88	4,285.72	4,142.40	4,060.09
Secondary	3,707.99	3,892.88	4,107.89	4,291.96	4,378.19
<b>Total Resident ADM</b>	<b>8,770.40</b>	<b>8,928.04</b>	<b>9,120.12</b>	<b>9,188.12</b>	<b>9,149.23</b>

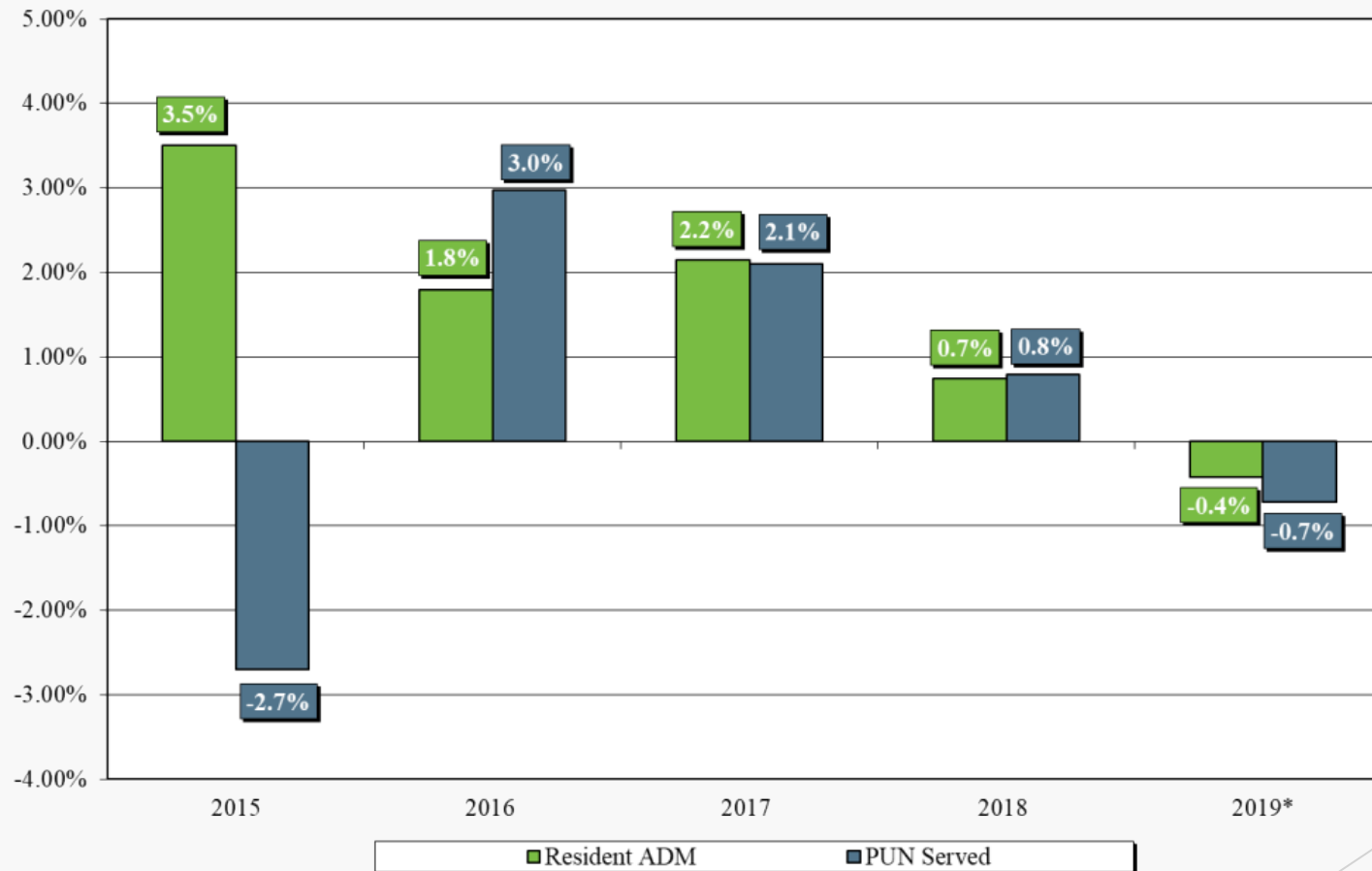
# Pupil Units Weighting

Pupil Units Weighting						
	Pre- Kindergarten	Handicapped Kindergarten	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
Fiscal years 2015-2019	1.000	1.000	1.000	1.000	1.000	1.200

# Total PUN Served

<b>PUN</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019*</b>
Residents	9,511.53	9,706.63	9,941.69	10,046.17	10,024.86
Resident PUN loss	(1,109.35)	(1,081.44)	(1,182.07)	(1,224.74)	(1,290.65)
Nonresident PUN gain	141.09	171.60	222.38	231.73	254.20
<b>Total PUN Served</b>	<b>8,543.27</b>	<b>8,796.79</b>	<b>8,982.00</b>	<b>9,053.16</b>	<b>8,988.41</b>

# Change in ADM and Pupil Units



# General Fund

## Sources of Revenue

	2015	2016	2017	2018	2019
Local property taxes	\$ 9,285,838	\$ 9,136,670	\$ 13,303,806	\$ 13,957,451	\$ 15,758,102
State sources	67,134,751	70,787,830	74,409,197	76,908,387	78,077,133
Other	3,442,487	3,695,491	4,614,690	4,207,840	4,397,768
<b>Total</b>	<b>\$ 79,863,076</b>	<b>\$ 83,619,991</b>	<b>\$ 92,327,693</b>	<b>\$ 95,073,678</b>	<b>\$ 98,233,003</b>

# Revenues Per Student

(ADM) Served

Shakopee					
General Fund	2015*	2016*	2017*	2018*	2019**
Property taxes	\$ 1,158	\$ 1,108	\$ 1,587	\$ 1,661	\$ 1,906
Other local sources	220	220	255	243	253
State aid	8,496	8,702	8,916	9,178	9,442
Federal aid	233	250	314	273	279
<b>Total General Fund Revenue</b>	<b>\$ 10,107</b>	<b>\$ 10,280</b>	<b>\$ 11,072</b>	<b>\$ 11,355</b>	<b>\$ 11,880</b>

Seven-County Metro Area					
General Fund	2015*	2016*	2017*	2018*	2019**
Property taxes	\$ 2,187	\$ 2,342	\$ 2,516	\$ 2,638	N/A
Other local sources	387	392	423	433	N/A
State aid	9,030	9,357	9,387	9,625	N/A
Federal aid	447	447	480	474	N/A
<b>Total General Fund Revenue</b>	<b>\$ 12,051</b>	<b>\$ 12,538</b>	<b>\$ 12,806</b>	<b>\$ 13,170</b>	<b>N/A</b>

State-Wide					
General Fund	2015*	2016*	2017*	2018*	2019**
Property taxes	\$ 1,564	\$ 1,673	\$ 1,815	\$ 1,894	N/A
Other local sources	485	498	512	515	N/A
State aid	9,115	9,435	9,577	9,821	N/A
Federal aid	450	442	462	461	N/A
<b>Total General Fund Revenue</b>	<b>\$ 11,614</b>	<b>\$ 12,048</b>	<b>\$ 12,366</b>	<b>\$ 12,691</b>	<b>N/A</b>

# Expenditures Per Student (ADM) Served

Shakopee					
General Fund	2015*	2016*	2017*	2018*	2019**
Administration and district support services	\$ 954	\$ 1,007	\$ 967	\$ 935	\$ 886
Elementary and secondary regular instruction	4,877	5,008	4,971	4,938	5,062
Vocational education instruction	87	92	104	76	105
Special education instruction	1,941	2,109	2,199	2,155	2,188
Instructional support services	686	742	979	846	790
Pupil support services	851	893	916	942	1,004
Sites and buildings	625	620	560	640	970
Capital expenditures	424	454	553	673	954
<b>Total General Fund Expenditures</b>	<b>\$ 10,445</b>	<b>\$ 10,925</b>	<b>\$ 11,249</b>	<b>\$ 11,205</b>	<b>\$ 11,959</b>

Seven-County Metro Area					
General Fund	2015*	2016*	2017*	2018*	2019**
Administration and district support services	\$ 936	\$ 958	\$ 996	\$ 1,045	N/A
Elementary and secondary regular instruction	5,535	5,849	5,887	5,976	N/A
Vocational education instruction	133	146	153	154	N/A
Special education instruction	2,159	2,330	2,334	2,418	N/A
Instructional support services	677	725	765	748	N/A
Pupil support services	1,051	1,104	1,165	1,209	N/A
Sites and buildings	816	847	871	896	N/A
Capital expenditures	484	532	592	636	N/A
<b>Total General Fund Expenditures</b>	<b>\$ 11,791</b>	<b>\$ 12,491</b>	<b>\$ 12,763</b>	<b>\$ 13,082</b>	<b>N/A</b>

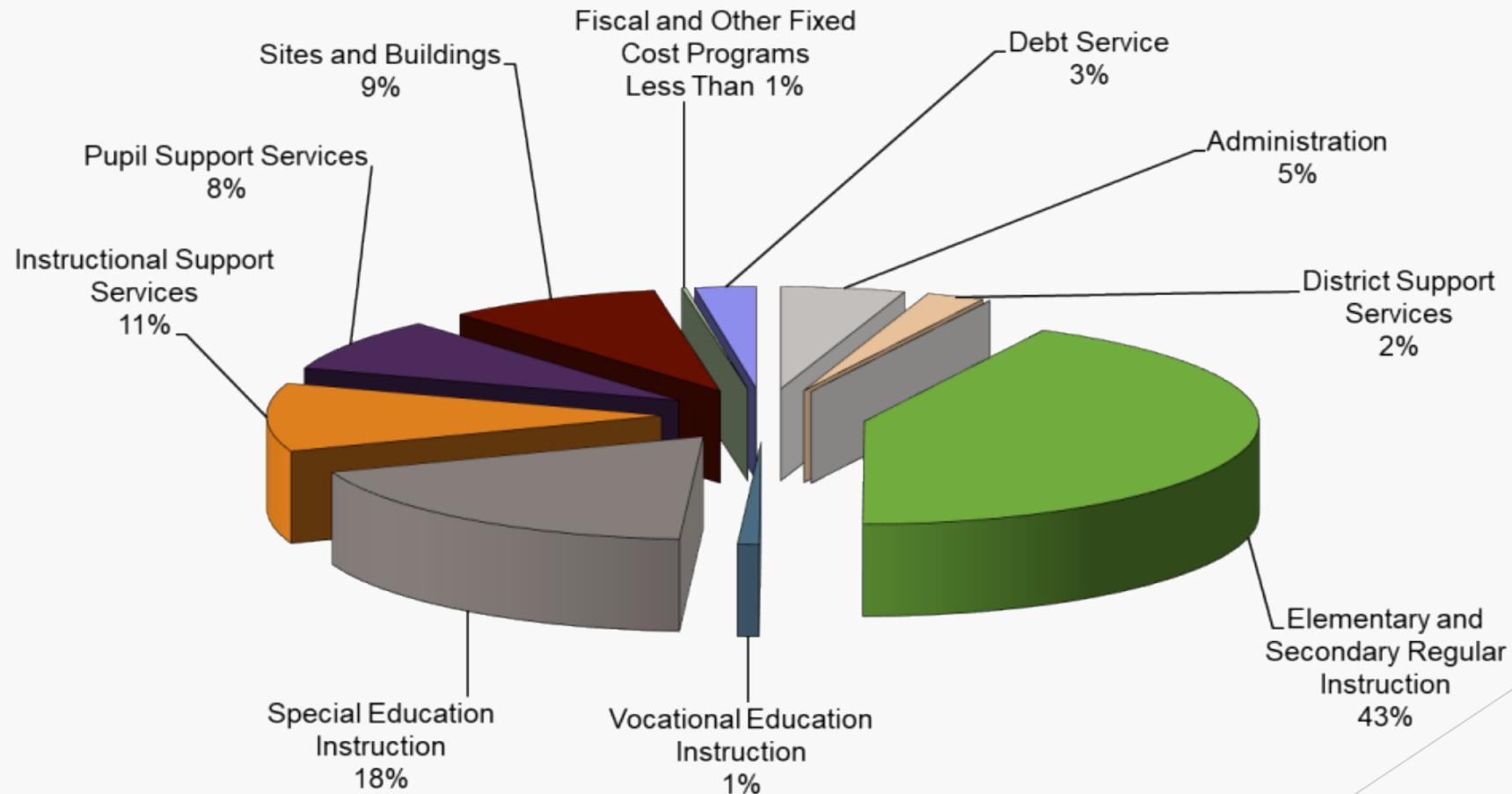
State-Wide					
General Fund	2015*	2016*	2017*	2018*	2019**
Administration and district support services	\$ 991	\$ 1,016	\$ 1,049	\$ 1,091	N/A
Elementary and secondary regular instruction	5,266	5,428	5,499	5,602	N/A
Vocational education instruction	140	149	156	159	N/A
Special education instruction	2,050	2,179	2,231	2,315	N/A
Instructional support services	572	606	643	639	N/A
Pupil support services	989	1,021	1,076	1,122	N/A
Sites and buildings	868	879	894	924	N/A
Capital expenditures	649	677	701	743	N/A
<b>Total General Fund Expenditures</b>	<b>\$ 11,525</b>	<b>\$ 11,955</b>	<b>\$ 12,249</b>	<b>\$ 12,595</b>	<b>N/A</b>

# General Fund

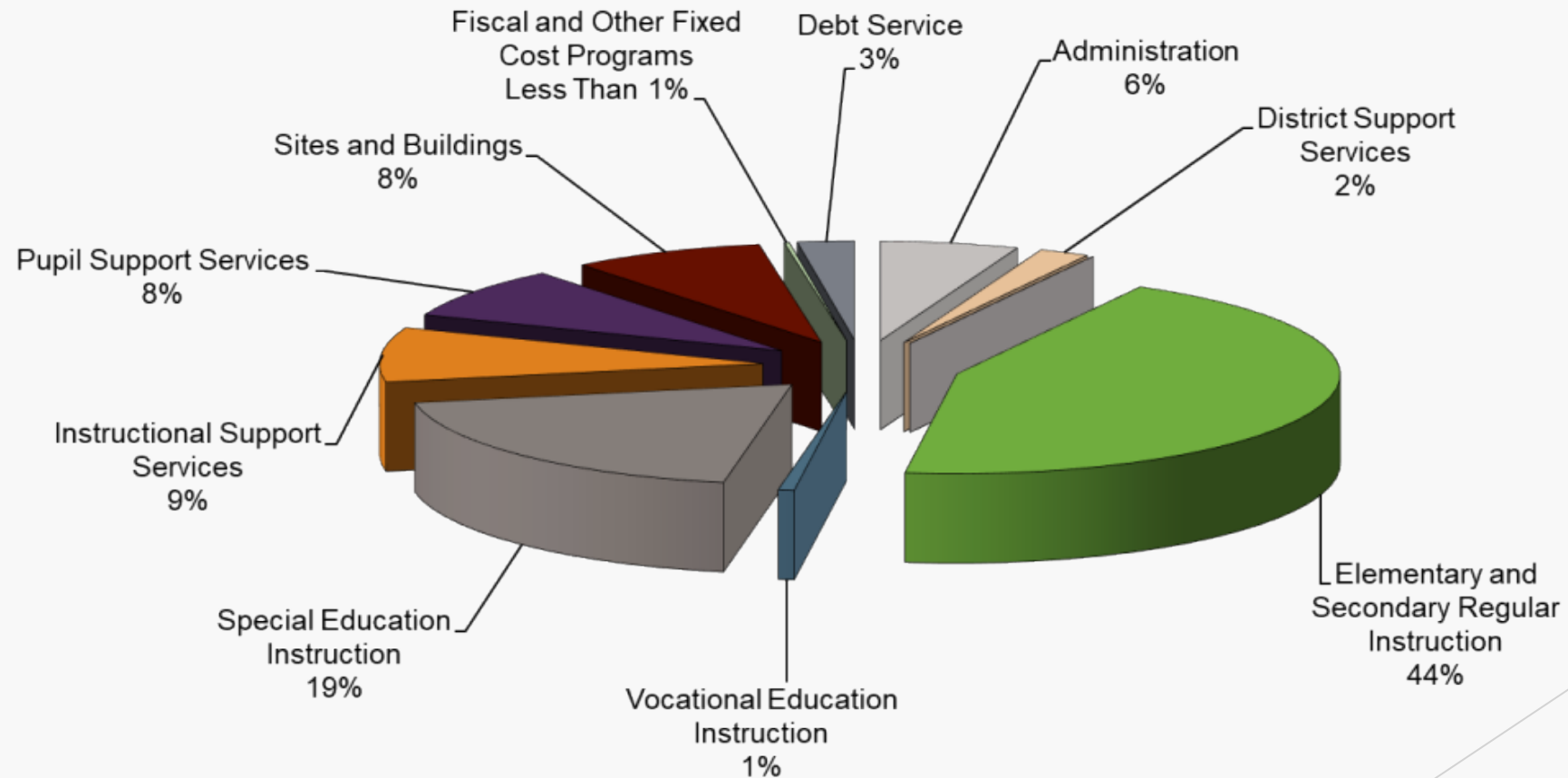
## Expenditures by Program

	2015	2016	2017	2018	2019
Administration	\$ 5,537,421	\$ 5,827,880	\$ 5,730,782	\$ 5,497,411	\$ 5,039,533
District Support Services	1,792,791	2,079,390	2,178,543	1,994,119	2,373,319
Elementary and Secondary Regular Instruction	38,675,988	41,008,818	41,747,541	41,670,362	42,107,757
Vocational Education Instruction	695,927	749,015	870,273	634,351	869,311
Special Education Instruction	15,373,634	17,206,868	18,441,870	18,072,758	18,189,490
Instructional Support Services	6,443,763	8,824,679	12,323,870	8,356,016	10,668,490
Pupil Support Services	6,770,050	7,260,151	7,614,151	7,871,201	8,303,685
Sites and Buildings	5,847,498	5,937,614	6,252,053	7,680,480	8,691,161
Fiscal and Other Fixed Cost Programs	215,914	211,184	191,091	199,020	172,683
Debt Service	1,186,067	1,007,414	1,882,902	2,257,700	2,477,570
<b>Total</b>	<b>\$ 82,539,053</b>	<b>\$ 90,113,013</b>	<b>\$ 97,233,076</b>	<b>\$ 94,233,418</b>	<b>\$ 98,892,999</b>

# General Fund 2019 Expenditures



# General Fund 2018 Expenditures



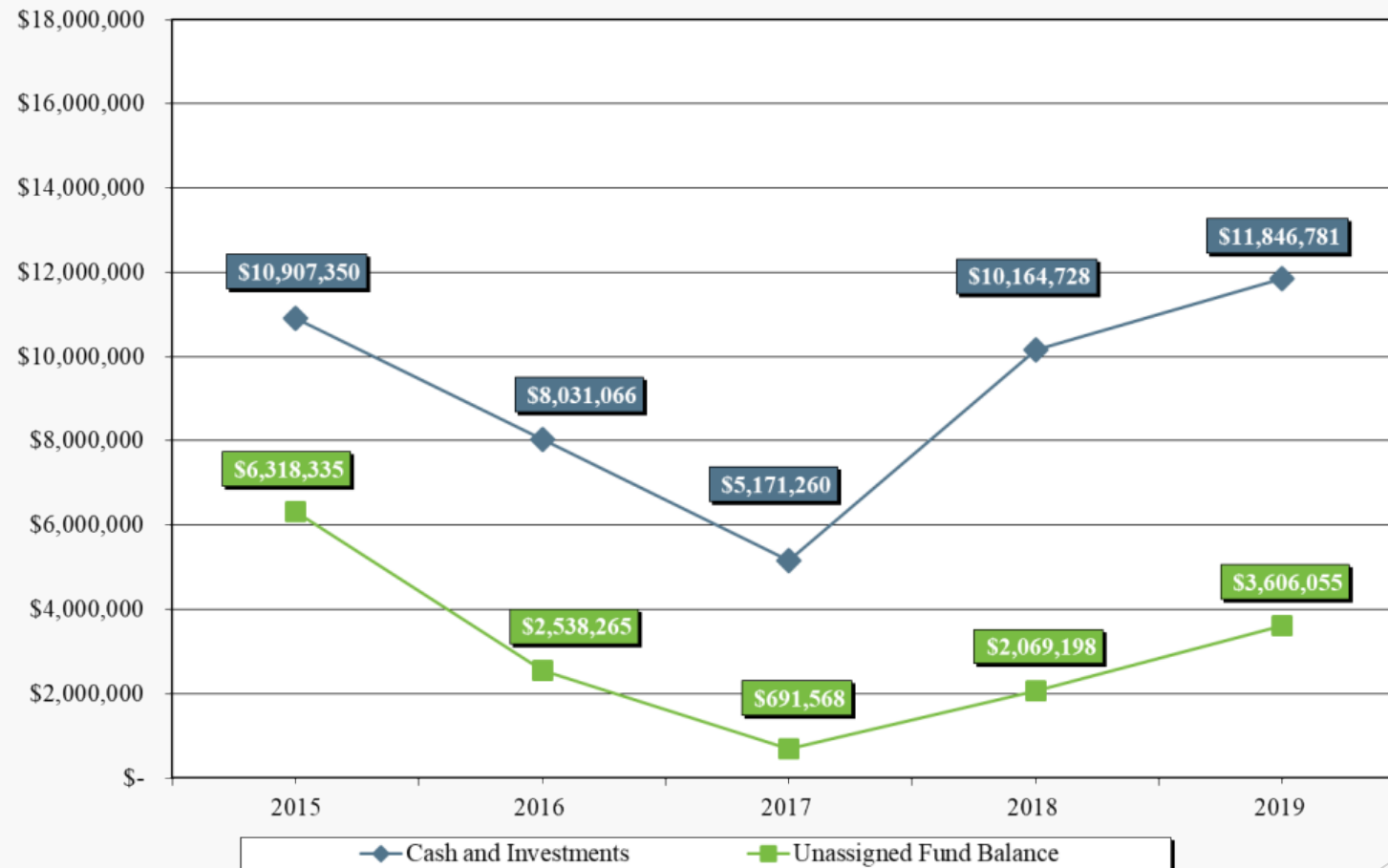
# General Fund Operations

	2015	2016	2017	2018*	2019*
Revenues	\$ 79,863,076	\$ 83,619,991	\$ 92,327,693	\$ 95,073,678	\$ 98,233,003
Expenditures	82,539,053	90,113,013	97,233,076	94,233,448	98,892,999
Excess of revenues over (under) expenditures	(2,675,977)	(6,493,022)	(4,905,383)	840,230	(659,996)
Transfers/other financing sources	13,580	1,239,504	3,451,632	926,149	2,662,538
Fund balance, July 1	10,436,920	7,774,523	2,521,005	1,067,254	2,833,633
<b>Fund Balance, June 30</b>	<b>\$ 7,774,523</b>	<b>\$ 2,521,005</b>	<b>\$ 1,067,254</b>	<b>\$ 2,833,633</b>	<b>\$ 4,836,175</b>

## Components of Fund Balance

Nonspendable	\$ 68,261	\$ 115,556	\$ 657,884	\$ 208,934	\$ 245,117
Restricted for					
Capital projects levy <sup>†</sup>	-	(479,477)	(303,080)	(106,858)	112,719
Health and safety <sup>†</sup>	(770,198)	(894,373)	-	-	-
Achievement and integration	-	-	-	-	288
Safe schools levy <sup>†</sup>	-	-	-	-	(7,172)
Long-term facilities maintenance <sup>†</sup>	-	-	-	(378,012)	(154,088)
Operating capital	2,158,125	1,241,034	-	702,109	728,530
Medical assistance	-	-	-	152,874	37,496
Assigned	-	-	20,882	185,388	267,230
Unassigned	6,318,335	2,538,265	691,568	2,069,198	3,606,055
<b>Total</b>	<b>\$ 7,774,523</b>	<b>\$ 2,521,005</b>	<b>\$ 1,067,254</b>	<b>\$ 2,833,633</b>	<b>\$ 4,836,175</b>

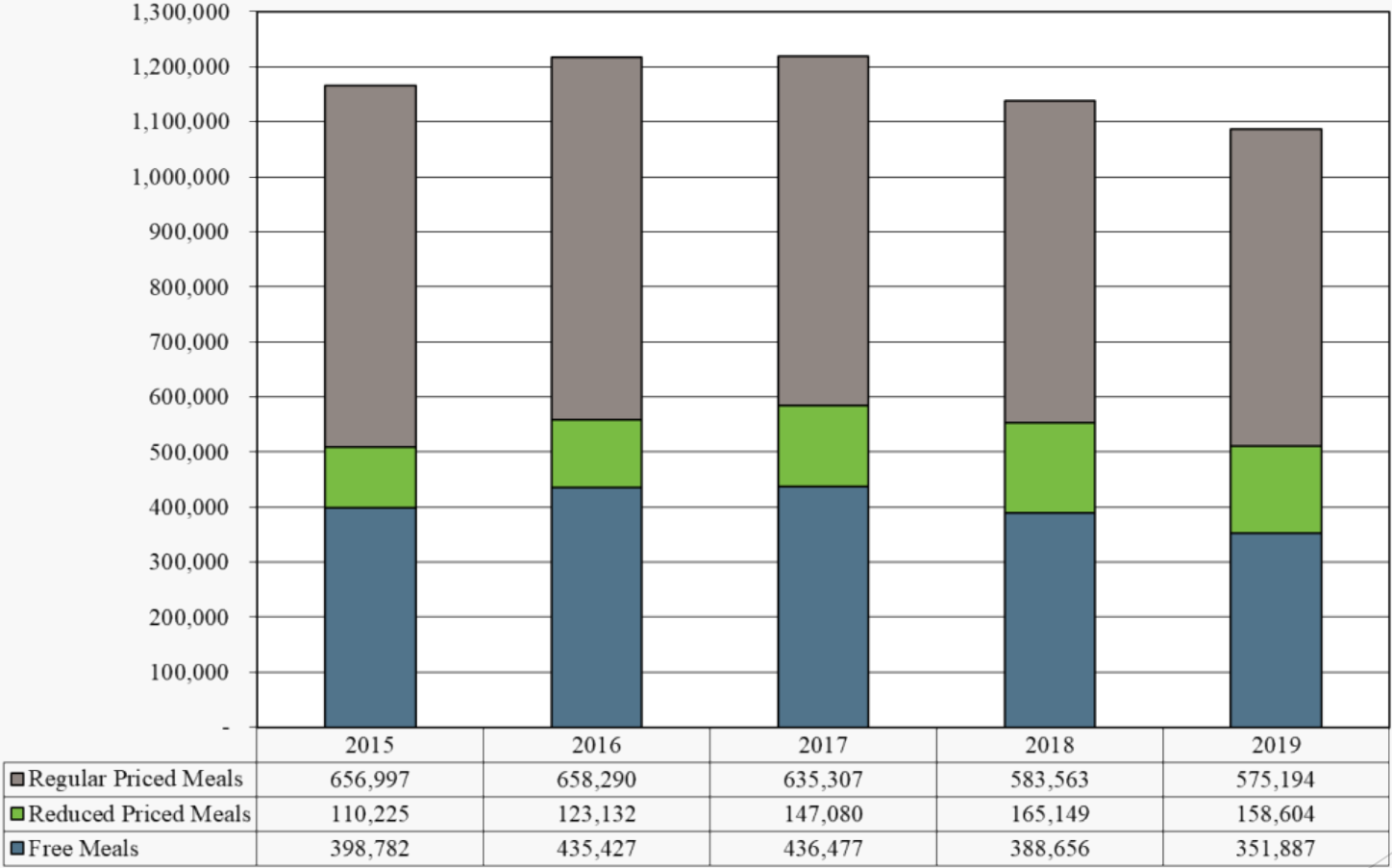
# General Fund Financial Position



# Food Service Fund

<b>Year Ended June 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Revenues	\$ 3,927,153	\$ 4,409,632	\$ 4,544,864	\$ 4,477,075	\$ 4,381,114
Expenditures	3,899,796	4,186,026	4,566,784	4,454,642	4,298,637
Excess of revenues over (under) expenditures	27,357	223,606	(21,920)	22,433	82,477
Fund balance, July 1	423,079	450,436	674,042	652,122	674,555
<b>Fund Balance, June 30</b>	<b>\$ 450,436</b>	<b>\$ 674,042</b>	<b>\$ 652,122</b>	<b>\$ 674,555</b>	<b>\$ 757,032</b>

# Meals Served to Students



# Food Service Fund

## Revenues and Expenditures Per ADM Served

Revenues					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 497	\$ 542	\$ 547	\$ 536	\$ 530
State-wide	517	543	554	553	N/A
Seven county metro area	516	545	557	554	N/A

Expenditures					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 494	\$ 515	\$ 550	\$ 533	\$ 520
State-wide	525	539	546	550	N/A
Seven county metro area	515	539	545	546	N/A

# Community Service Fund

	2015	2016	2017	2018	2019
Revenues	\$ 1,915,937	\$ 2,338,577	\$ 2,760,027	\$ 2,793,651	\$ 2,800,117
Expenditures	1,976,362	2,250,884	2,670,134	2,705,633	2,700,825
Excess of revenues over (under) expenditures	(60,425)	87,693	89,893	88,018	99,292
Fund balance, July 1	73,106	12,681	100,374	190,267	278,285
<b>Fund Balance, June 30</b>	<b>\$ 12,681</b>	<b>\$ 100,374</b>	<b>\$ 190,267</b>	<b>\$ 278,285</b>	<b>\$ 377,577</b>

## Components of Fund Balance

Restricted for					
Community Education	\$ (75,851)	\$ (17,867)	\$ (153,567)	\$ (179,501)	\$ (45,220)
ECFE	15,277	55,576	120,562	136,180	82,014
School Readiness	73,255	62,665	223,272	321,606	340,783
<b>Total</b>	<b>\$ 12,681</b>	<b>\$ 100,374</b>	<b>\$ 190,267</b>	<b>\$ 278,285</b>	<b>\$ 377,577</b>

# Community Service Fund

## Revenues and Expenditures Per ADM Served

Revenues					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 242	\$ 287	\$ 332	\$ 334	\$ 339
State-wide	525	562	595	607	N/A
Seven county metro area	651	692	733	752	N/A

Expenditures					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 250	\$ 277	\$ 321	\$ 323	\$ 327
State-wide	521	550	579	606	N/A
Seven county metro area	632	676	713	750	N/A

# Debt Service Fund

## Revenues and Expenditures Per ADM Served

Revenues					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 1,677	\$ 1,601	\$ 2,452	\$ 2,459	\$ 2,627
State-wide	1,002	991	1,050	1,056	N/A
Seven county metro area	1,127	1,084	1,118	1,120	N/A

Expenditures					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 8,748	\$ 1,916	\$ 2,381	\$ 4,579	\$ 2,599
State-wide	1,406	1,433	1,275	1,224	N/A
Seven county metro area	1,680	1,453	1,323	1,230	N/A

# Questions?

Matthew Mayer

952-563-6873

[Matt.Mayer@berganKDV.com](mailto:Matt.Mayer@berganKDV.com)

DO  
MORE.



**THANK**  
LET'S DO MORE, TOGETHER.  
**YOU**

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

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

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**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**OF THE**  
**SHAKOPEE PUBLIC SCHOOLS**  
**INDEPENDENT SCHOOL DISTRICT NO. 720**  
**SHAKOPEE, MINNESOTA**

**For the Year Ended**

**June 30, 2019**

Prepared by

THE FINANCE DEPARTMENT

Jeff Priess

*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, 2019**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Reggie Bowerman	Chairperson	December 31, 2020
Judith Tomczik	Vice Chairperson	December 31, 2022
Angela Tucker	Clerk	December 31, 2020
Joe Aldrich	Treasurer	December 31, 2022
Matt McKeand	Director	December 31, 2020
Kristi Peterson	Director	December 31, 2022
Paul Christiansen	Director	December 31, 2022
<u>Administration</u>		
Dr. Mike Redmond	Superintendent	
Dave Orłowsky	Assistant Superintendent	
Jeff Priess	Director of Finance and Operations	
Julie Fred	Director of Special Services	
Bryan Drozd	Director of Instructional Technology	
Bob Greeley	Director of Community Education	
Keith Gray	Director of Human Resources	
Nancy Thul	Director of Teaching and Learning	
	Data and Assessment Administrator	

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**[CLIENT PREPARED DOCUMENT – Letter of Transmittal]**

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

## **Shakopee Public School District**

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

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



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

---

**Tom Wohlleber, CSR**  
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

---

**David J. Lewis**  
Executive Director

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[CLIENT PREPARED DOCUMENT – **Organizational Chart**]

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## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the financial statements referred to in the first paragraph 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, Shakopee, Minnesota, as of June 30, 2019, 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.

## **Other Matters**

### *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 the Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (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.

### *Other 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 Introductory and Statistical sections of this report and the accompanying supplementary information identified in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, 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 the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

**Report on Summarized Comparative Information**

The financial statements include partial year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District’s financial statements for the year ended June 30, 2018, from which such partial information was derived.

We also have previously audited the District’s 2018 basic financial statements and our report, dated November 13, 2018, expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Minneapolis, Minnesota  
December 9, 2019

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**[CLIENT PREPARED DOCUMENT – Management’s Discussion and Analysis]**

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## **BASIC FINANCIAL STATEMENTS**

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**Independent School District No. 720**  
**Statement of Net Position**  
**June 30, 2019**  
**(with Comparative Totals as of June 30, 2018)**

	Governmental Activities	
	2019	2018
<b>Assets</b>		
Cash and investments	\$ 33,919,010	\$ 42,717,612
Current property taxes receivable	18,561,974	17,471,653
Delinquent property taxes receivable	85,536	82,648
Accounts receivable	128,327	40,705
Interest receivable	-	51,981
Due from Department of Education	7,580,904	7,048,622
Due from Federal Government through Department of Education	949,743	853,319
Due from other Minnesota school districts	140,877	115,955
Due from other governmental units	528	-
Inventory	48,294	45,582
Prepaid items	245,117	208,934
Capital assets not being depreciated		
Land	14,627,269	14,627,269
Construction in progress	97,336,838	88,992,061
Capital assets, net of accumulated depreciation		
Site improvements	8,891,321	9,566,109
Buildings	110,190,325	112,897,804
Furniture and equipment	9,181,387	7,899,455
Total assets	301,887,450	302,619,709
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	79,278,018	105,764,967
Total assets and deferred outflows of resources	\$381,165,468	\$408,384,676
<b>Liabilities</b>		
Accounts payable	\$ 2,183,312	\$ 2,259,509
Contracts payable	3,411,552	5,723,477
Salaries and benefits payable	7,517,932	7,506,959
Interest payable	2,883,426	3,161,608
Due to other Minnesota school districts	381,428	362,001
Due to other governmental units	278,133	27,766
Unearned revenue	186,342	270,247
Bonds payable, net		
Payable within one year	16,255,000	14,315,000
Payable after one year	153,050,858	171,052,299
Certificates of participation payable, net		
Payable within one year	610,000	590,000
Payable after one year	9,865,705	10,485,758
Capital lease payable		
Payable within one year	1,627,943	1,575,993
Payable after one year	2,151,604	1,144,789
Compensated absences payable		
Payable within one year	380,169	311,493
Net other post employment benefit (OPEB) liability	4,976,416	8,587,967
Net pension liability	61,805,136	182,699,935
Total liabilities	267,564,956	410,074,801
<b>Deferred Inflows of Resources</b>		
Property taxes levied for subsequent year's expenditures	36,897,513	34,969,346
Deferred amount on refunding	427,172	506,724
Deferred inflows of resources related to pensions	102,450,586	29,500,575
Deferred inflows of resources related to OPEB	3,714,313	672,407
Total deferred inflows of resources	143,489,584	65,649,052
<b>Net Position</b>		
Net investment in capital assets	58,261,573	45,526,236
Restricted		
Debt service	388,700	-
Food service	757,032	674,555
Community service	421,268	440,705
Other purposes	879,033	854,983
Unrestricted	(90,596,678)	(114,835,656)
Total net position	(29,889,072)	(67,339,177)
Total liabilities, deferred inflows of resources, and net position	\$381,165,468	\$408,384,676

See notes to financial statements.

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**Independent School District No. 720**  
**Statement of Activities**  
**Year Ended June 30, 2019**  
**(with Comparative Totals for the Year Ended June 30, 2018)**

Functions/Programs	Program Revenues			Net Revenues (Expense) and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
					2019	2018
<b>Governmental activities</b>						
Administration	\$ 3,607,620	\$ 9,477	\$ 197	\$ -	\$ (3,597,946)	\$ (7,323,731)
District support services	2,374,571	55,730	974,708	-	(1,344,133)	(1,098,417)
Elementary and secondary regular instruction	30,458,137	544,335	7,567,907	-	(22,345,895)	(55,561,874)
Vocational education instruction	528,644	527	51,580	-	(476,537)	(840,348)
Special education instruction	12,698,736	1,844	11,521,154	-	(1,175,738)	(13,269,385)
Instructional support services	6,601,313	-	164,718	-	(6,436,595)	(9,460,282)
Pupil support services	7,691,554	235,796	273,130	-	(7,182,628)	(8,174,307)
Sites and buildings	8,818,447	61,668	9,754	965,654	(7,781,371)	(7,052,834)
Fiscal and other fixed cost programs	172,683	-	-	-	(172,683)	(199,020)
Food service	4,173,484	2,110,636	2,265,820	-	202,972	(19,516)
Community education and services	2,282,557	1,333,572	873,960	-	(75,025)	(1,107,764)
Unallocated depreciation	1,713,784	-	-	-	(1,713,784)	(1,589,799)
Interest and fiscal charges on long-term debt	5,533,037	-	-	-	(5,533,037)	(6,559,035)
<b>Total governmental activities</b>	<b>\$ 86,654,567</b>	<b>\$ 4,353,585</b>	<b>\$ 23,702,928</b>	<b>\$ 965,654</b>	<b>(57,632,400)</b>	<b>(112,256,312)</b>
<b>General revenues</b>						
Taxes						
Property taxes, levied for general purposes					15,759,624	13,953,937
Property taxes, levied for community service					586,578	580,326
Property taxes, levied for debt service					19,994,879	18,817,481
State aid-formula grants					57,877,841	60,765,061
Other general revenues					36,109	101,787
Investment income					639,236	750,641
Gain on sale of capital assets					188,238	304,669
Total general revenues					<u>95,082,505</u>	<u>95,273,902</u>
Change in net position					37,450,105	(16,982,410)
Net position - beginning					(67,339,177)	(50,356,767)
Net position - ending					<u>\$ (29,889,072)</u>	<u>\$ (67,339,177)</u>

37 See notes to financial statements.

**Independent School District No. 720**  
**Balance Sheet - Governmental Funds**  
**June 30, 2019**  
(with Comparative Totals as of June 30, 2018)

	General	Debt Service	Capital Projects	Nonmajor Funds
<b>Assets</b>				
Cash and investments	\$ 11,846,781	\$ 14,804,393	\$ 5,142,212	\$ 1,753,327
Current property taxes receivable	7,389,522	10,886,598	-	285,854
Delinquent property taxes receivable	35,810	48,267	-	1,459
Accounts receivable	41,048	-	41,826	34,947
Interest receivable	-	-	-	-
Due from Department of Education	7,336,141	142,403	-	102,360
Due from Federal Government through Department of Education	909,566	-	-	40,177
Due from other Minnesota school districts	140,877	-	-	-
Due from other governmental units	528	-	-	-
Inventory	-	-	-	48,294
Prepaid items	245,117	-	-	-
<b>Total assets</b>	<b><u>\$ 27,945,390</u></b>	<b><u>\$ 25,881,661</u></b>	<b><u>\$ 5,184,038</u></b>	<b><u>\$ 2,266,418</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 1,121,218	\$ -	\$ 85,340	\$ 95,155
Contracts payable	335,643	-	3,075,909	-
Salaries and benefits payable	7,261,450	-	-	256,482
Due to other Minnesota school districts	381,428	-	-	-
Due to other governmental units	277,357	-	74	702
Unearned revenue	2,000	-	-	184,342
<b>Total liabilities</b>	<b><u>9,379,096</u></b>	<b><u>-</u></b>	<b><u>3,161,323</u></b>	<b><u>536,681</u></b>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for subsequent year's expenditures	13,694,309	22,609,535	-	593,669
Unavailable revenue - delinquent property taxes	35,810	48,267	-	1,459
<b>Total deferred inflows of resources</b>	<b><u>13,730,119</u></b>	<b><u>22,657,802</u></b>	<b><u>-</u></b>	<b><u>595,128</u></b>
<b>Fund Balances</b>				
Nonspendable	245,117	-	-	48,294
Restricted	879,033	3,223,859	2,022,715	1,131,535
Assigned	267,230	-	-	-
Unassigned	3,444,795	-	-	(45,220)
<b>Total fund balances</b>	<b><u>4,836,175</u></b>	<b><u>3,223,859</u></b>	<b><u>2,022,715</u></b>	<b><u>1,134,609</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 27,945,390</u></b>	<b><u>\$ 25,881,661</u></b>	<b><u>\$ 5,184,038</u></b>	<b><u>\$ 2,266,418</u></b>

See notes to financial statements.

Total Governmental Funds

2019	2018
\$ 33,546,713	\$ 42,192,371
18,561,974	17,471,653
85,536	82,648
117,821	40,705
-	51,981
7,580,904	7,048,622
949,743	853,319
140,877	115,955
528	-
48,294	45,582
245,117	208,934
<u>\$ 61,277,507</u>	<u>\$ 68,111,770</u>
\$ 1,301,713	\$ 1,180,288
3,411,552	5,723,477
7,517,932	7,506,959
381,428	362,001
278,133	27,766
186,342	270,247
<u>13,077,100</u>	<u>15,070,738</u>
36,897,513	34,969,346
85,536	82,648
<u>36,983,049</u>	<u>35,051,994</u>
293,411	254,516
7,257,142	16,144,307
267,230	185,388
3,399,575	1,404,827
<u>11,217,358</u>	<u>17,989,038</u>
<u>\$ 61,277,507</u>	<u>\$ 68,111,770</u>

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**Independent School District No. 720**  
**Reconciliation of the Balance Sheet to**  
**the Statement of Net Position - Governmental Funds**  
**June 30, 2019**  
**(with Comparative Totals as of June 30, 2018)**

	2019	2018
Total fund balances - governmental funds	\$ 11,217,358	\$ 17,989,038
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.		
Cost of capital assets	320,450,439	308,957,946
Less accumulated depreciation	(80,223,299)	(74,975,248)
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	(155,315,000)	(169,630,000)
Certificates of participation payable	(10,340,000)	(10,930,000)
Premium on bonds and certificates of participation payable	(14,126,563)	(15,883,057)
Deferred amount on refunding	(427,172)	(506,724)
Capital lease payable	(3,779,547)	(2,720,782)
Compensated absences payable	(380,169)	(311,493)
Net OPEB liability	(4,976,416)	(8,587,967)
Net pension liability	(61,805,136)	(182,699,935)
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	79,278,018	105,764,967
Deferred inflows of resources related to pensions	(102,450,586)	(29,500,575)
Deferred inflows of resources related to OPEB	(3,714,313)	(672,407)
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.		
	85,536	82,648
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.		
	(498,796)	(553,980)
Governmental funds do not report a liability for accrued interest on bonds and certificates of participation until due and payable.		
	(2,883,426)	(3,161,608)
Total net position - governmental activities	\$ (29,889,072)	\$ (67,339,177)

**Independent School District No. 720**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended June 30, 2019**  
**(with Comparative Totals for the Year Ended June 30, 2018)**

	General	Debt Service	Capital Projects	Nonmajor Funds
<b>Revenues</b>				
Local property taxes	\$ 15,758,102	\$ 19,993,534	\$ -	\$ 586,557
Other local and county revenues	1,881,846	301,364	414,663	1,373,580
Revenue from state sources	78,077,133	1,430,727	-	1,086,624
Revenue from federal sources	2,304,973	-	-	2,023,834
Sales and other conversion of assets	210,949	-	-	2,110,636
Total revenues	<u>98,233,003</u>	<u>21,725,625</u>	<u>414,663</u>	<u>7,181,231</u>
<b>Expenditures</b>				
Current				
Administration	4,967,825	-	-	-
District support services	2,368,148	-	-	-
Elementary and secondary regular instruction	41,850,504	-	-	-
Vocational education instruction	867,839	-	-	-
Special education instruction	18,184,600	-	-	-
Instructional support services	7,624,820	-	-	-
Pupil support services	8,303,551	-	-	-
Sites and buildings	6,260,628	-	201,587	-
Fiscal and other fixed cost programs	172,683	-	-	-
Food service	-	-	-	4,184,109
Community education and services	-	-	-	2,699,409
Capital outlay				
Administration	71,708	-	-	-
District support services	5,171	-	-	-
Elementary and secondary regular instruction	257,253	-	-	-
Vocational education instruction	1,472	-	-	-
Special education instruction	4,890	-	-	-
Instructional support services	3,043,670	-	-	-
Pupil support services	134	-	-	-
Sites and buildings	2,430,533	-	9,404,462	-
Food service	-	-	-	114,528
Community education and services	-	-	-	1,416
Debt service				
Principal	2,005,536	14,315,000	-	-
Interest and fiscal charges	472,034	7,175,230	-	-
Total expenditures	<u>98,892,999</u>	<u>21,490,230</u>	<u>9,606,049</u>	<u>6,999,462</u>
Excess of revenues over (under) expenditures	(659,996)	235,395	(9,191,386)	181,769
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	188,238	-	-	-
Issuance of capital leases	2,474,300	-	-	-
Total other financing sources	<u>2,662,538</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,002,542	235,395	(9,191,386)	181,769
<b>Fund Balances</b>				
Beginning of year	<u>2,833,633</u>	<u>2,988,464</u>	<u>11,214,101</u>	<u>952,840</u>
End of year	<u>\$ 4,836,175</u>	<u>\$ 3,223,859</u>	<u>\$ 2,022,715</u>	<u>\$ 1,134,609</u>

See notes to financial statements.

Total Governmental Funds	
2019	2018
\$ 36,338,193	\$ 33,363,243
3,971,453	4,005,832
80,594,484	79,556,814
4,328,807	4,425,124
2,321,585	2,309,279
<u>127,554,522</u>	<u>123,660,292</u>
4,967,825	5,452,115
2,368,148	1,992,860
41,850,504	41,375,223
867,839	633,155
18,184,600	18,062,751
7,624,820	7,276,861
8,303,551	7,869,648
6,462,215	6,225,856
172,683	199,020
4,184,109	4,301,406
2,699,409	2,701,273
71,708	45,326
5,171	1,259
257,253	295,139
1,472	1,196
4,890	10,007
3,043,670	1,079,155
134	1,553
11,834,995	44,401,182
114,528	153,236
1,416	4,360
16,320,536	31,546,121
7,647,264	8,915,088
<u>136,988,740</u>	<u>182,543,790</u>
(9,434,218)	(58,883,498)
188,238	508,669
2,474,300	417,480
<u>2,662,538</u>	<u>926,149</u>
(6,771,680)	(57,957,349)
<u>17,989,038</u>	<u>75,946,387</u>
<u>\$ 11,217,358</u>	<u>\$ 17,989,038</u>

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**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, 2019**  
**(with Comparative Totals for the Year Ended June 30, 2018)**

	<u>2019</u>	<u>2018</u>
Net change in fund balances - total governmental funds	\$ (6,771,680)	\$ (57,957,349)
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	13,361,694	44,442,198
Depreciation expense	(7,117,252)	(6,904,270)
Book value of disposed capital assets	-	(206,833)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(68,676)	(20,083)
Governmental funds recognize OPEB contributions as expenditures at the time of payment whereas the Statement of Activities recognizes when the expenses are incurred.	569,645	(981,084)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but has no impact on net position in the Statement of Activities.	16,320,536	31,546,121
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.	278,182	520,007
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.	1,836,045	1,836,046
Issuance of bonds and leases 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.	(2,474,300)	(417,480)
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	21,457,839	(27,977,136)
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	55,184	(851,048)
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.	2,888	(11,499)
Change in net position - governmental activities	<u>\$ 37,450,105</u>	<u>\$ (16,982,410)</u>

See notes to financial statements.

**Independent School District No. 720**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance -**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2019**  
**(with Comparative Actual Amounts for the Year Ended June 30, 2018)**

	2019		
	Budgeted Amounts		Actual Amounts
	Original	Final	
<b>Revenues</b>			
Local property taxes	\$ 15,769,200	\$ 15,769,200	\$ 15,758,102
Other local and county revenues	1,742,938	1,742,938	1,881,846
Revenue from state sources	78,185,014	78,149,997	78,077,133
Revenue from federal sources	2,258,755	2,258,755	2,304,973
Sales and other conversion of assets	155,874	155,874	210,949
Total revenues	<u>98,111,781</u>	<u>98,076,764</u>	<u>98,233,003</u>
<b>Expenditures</b>			
Current			
Administration	5,277,099	5,477,616	4,967,825
District support services	2,641,153	2,551,587	2,368,148
Elementary and secondary regular instruction	43,096,648	43,063,202	41,850,504
Vocational education instruction	573,305	856,806	867,839
Special education instruction	18,497,015	18,075,316	18,184,600
Instructional support services	7,421,357	7,737,685	7,624,820
Pupil support services	8,196,736	8,096,956	8,303,551
Sites and buildings	6,137,288	6,177,586	6,260,628
Fiscal and other fixed cost programs	215,000	215,000	172,683
Capital outlay			
Administration	64,252	64,252	71,708
District support services	4,500	4,500	5,171
Elementary and secondary regular instruction	282,906	282,906	257,253
Vocational education instruction	1,500	3,944	1,472
Special education instruction	1,500	1,500	4,890
Instructional support services	1,921,100	3,201,100	3,043,670
Pupil support services	-	-	134
Sites and buildings	1,881,240	1,881,240	2,430,533
Debt service			
Principal	1,725,149	1,725,149	2,005,536
Interest and fiscal charges	471,465	471,465	472,034
Total expenditures	<u>98,409,213</u>	<u>99,887,810</u>	<u>98,892,999</u>
Excess of revenues over (under) expenditures	(297,432)	(1,811,046)	(659,996)
<b>Other Financing Sources</b>			
Proceeds from sale of capital assets	1,150,000	50,000	188,238
Issuance of capital leases	1,000,000	2,400,000	2,474,300
Total other financing sources	<u>2,150,000</u>	<u>2,450,000</u>	<u>2,662,538</u>
Net change in fund balance	<u>\$ 1,852,568</u>	<u>\$ 638,954</u>	2,002,542
<b>Fund Balance</b>			
Beginning of year			<u>2,833,633</u>
End of year			<u>\$ 4,836,175</u>

See notes to financial statements.

2019	2018
Variance with Final Budget - Over (Under)	Actual Amounts
\$ (11,098)	\$ 13,957,451
138,908	1,663,954
(72,864)	76,908,387
46,218	2,279,035
55,075	264,851
<u>156,239</u>	<u>95,073,678</u>
(509,791)	5,452,115
(183,439)	1,992,860
(1,212,698)	41,375,223
11,033	633,155
109,284	18,062,751
(112,865)	7,276,861
206,595	7,869,648
83,042	5,824,702
(42,317)	199,020
7,456	45,326
671	1,259
(25,653)	295,139
(2,472)	1,196
3,390	10,007
(157,430)	1,079,155
134	1,553
549,293	1,855,778
280,387	1,766,121
569	491,579
<u>(994,811)</u>	<u>94,233,448</u>
1,151,050	840,230
138,238	508,669
74,300	417,480
<u>212,538</u>	<u>926,149</u>
<u>\$ 1,363,588</u>	1,766,379
	<u>1,067,254</u>
	<u>\$ 2,833,633</u>

**Independent School District No. 720**  
**Statement of Net Position - Proprietary Funds**  
**As of June 30, 2019**

	<u>Governmental Activities - Internal Service Funds</u>
<b>Assets</b>	
Current	
Cash and cash equivalents	\$ 372,297
Accounts receivable	<u>10,506</u>
Total assets	<u><u>\$ 382,803</u></u>
<b>Liabilities</b>	
Current	
Accounts payable	\$ 1,250
Incurred but not reported claims	<u>880,349</u>
Total liabilities	<u>881,599</u>
<b>Net Position</b>	
Unrestricted	<u>(498,796)</u>
Total liabilities and net position	<u><u>\$ 382,803</u></u>

**Independent School District No. 720**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Proprietary Funds**  
**Year Ended June 30, 2019**

	<u>Governmental Activities - Internal Service Funds</u>
<b>Operating Revenue</b>	
Charges for services	<u>\$ 9,105,897</u>
<b>Operating Expenses</b>	
Insurance	<u>9,061,472</u>
Operating income	44,425
<b>Nonoperating Revenue</b>	
Investment income	<u>10,759</u>
Change in net position	55,184
<b>Net Position</b>	
Beginning of year	<u>(553,980)</u>
End of year	<u><u>\$ (498,796)</u></u>

**Independent School District No. 720**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended June 30, 2019**

	Governmental Activities - Internal Service Funds
<b>Cash Flows - Operating Activities</b>	
Receipts from District contributions	\$ 9,095,391
Employee claims paid	<u>(9,259,094)</u>
Net cash flows - operating activities	<u>(163,703)</u>
<b>Cash Flows - Investing Activities</b>	
Interest received	<u>10,759</u>
Net change in cash and cash equivalents	(152,944)
<b>Cash and Cash Equivalents</b>	
Beginning of year	<u>525,241</u>
End of year	<u><u>\$ 372,297</u></u>
<b>Reconciliation of Operating Income to</b>	
<b>Net Cash Flows - Operating Activities</b>	
Operating income	\$ 44,425
Adjustments to reconcile operating loss to net cash	
flows - operating activities	
Accounts payable	(767)
Incurred but not reported claims	(196,855)
Accounts receivable	<u>(10,506)</u>
Net adjustments	<u>(208,128)</u>
Net cash flows - operating activities	<u><u>\$ (163,703)</u></u>

**Independent School District No. 720**  
**Statement of Fiduciary Net Position**  
**June 30, 2019**

	OPEB Trust Fund	Private Purpose Trust Fund
<b>Assets</b>		
Cash and cash equivalents	\$ -	\$ 29,673
Investments		
Brokered money markets	10,700	-
Mutual funds - fixed income	2,357,092	-
Mutual funds - equity	2,495,142	-
Due from other governments	79,374	-
Total assets	4,942,308	29,673
<b>Liabilities</b>		
Accounts payable	-	13,240
<b>Net Position</b>		
Held in trust for OPEB	4,942,308	-
Held in trust for scholarships	-	16,433
Total net position held in trust	\$ 4,942,308	\$ 16,433

**Statement of Changes in Fiduciary Net Position**  
**Year Ended June 30, 2019**

	OPEB Trust Fund	Private Purpose Trust Fund
<b>Additions</b>		
Contributions	\$ -	\$ 8,040
Investment income	300,541	573
Total additions	300,541	8,613
<b>Deductions</b>		
Health insurance benefits	201,489	-
Scholarships	-	9,240
Total deductions	201,489	9,240
Change in net position	99,052	(627)
<b>Net Position</b>		
Beginning of year	4,843,256	17,060
End of year	\$ 4,942,308	\$ 16,433

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**Independent School District No. 720**  
**Notes to 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 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 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 not under the School Board's control; therefore, separate audited financial statements have been issued. As of July 1, 2019, these accounts have been taken under board control and will not be reported separately.

**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 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 Trust Funds 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.

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

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

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

**2. Recording of Expenditures (Continued)**

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.

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.

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

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

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

**Description of Funds (Continued):**

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.

Fiduciary Funds:

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

Private Purpose Trust Fund – The Scholarship Trust 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 cash on hand, 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.

Cash and investments at June 30, 2019, were comprised of deposits and shares in the Minnesota School District Liquid Asset Fund (MSDLAF) including certificates of deposit, U.S. Treasury securities, U.S. government agencies, and commercial paper and shares in MNTrust. MSDLAF and MNTrust securities are valued at amortized cost, which approximates fair value.

**Independent School District No. 720**  
**Notes to 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 costs, which approximates fair value. There are no restrictions or limitations on withdrawals from the MSDLAF or MNTrust. 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. MSDLAF+ Term investments have a maturity of 60 days to one year and early withdrawal may result in substantial early redemption penalties. Seven days' notice of redemption is required for withdrawals of investments in the MNTrust Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

**OPEB Trust Fund**

These funds represent investments administered by the District's OPEB Fund Investment Managers. As of June 30, 2019, they were comprised of 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.

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

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

**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 2018, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2019. The remaining portion of the levy will be recognized when measurable and available.

**G. Inventories**

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

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

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

**J. Capital Assets (Continued)**

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 50 years for site improvements and buildings and 5 to 15 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.

**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 position 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 one item that qualifies 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.

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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has 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 relating 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 that 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 on the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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

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

**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.

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 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, 2019.

**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 Finance Director. 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 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 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 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. Comparative Data/Reclassifications**

Comparative total data for the prior year has been presented by fund types and in total in the fund financial statements and government-wide statements in order to provide an understanding of the changes in financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with this year's presentation.

**V. Budgetary Information**

The District follows these procedures in establishing the budgetary data reflected in the 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.

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

**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.

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, 2019, the District’s bank balance was not exposed to custodial credit risk because it was insured by FDIC insurance or fully collateralized.

As of June 30, 2019, the District had the following deposits:

Checking - District funds other than trust funds	\$ 1,785,682
Checking - Private Purpose Trust Fund	<u>29,673</u>
Total Deposits	<u><u>\$ 1,815,355</u></u>

**B. Investments**

**District Funds Other than OPEB Trust Fund**

As of June 30, 2019, 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	\$ 167	\$ 167	\$ -	N/A
MNTrust	4,248,048	4,248,048	-	AAAf
MSDLAF+ Liquid Class	17,790,059	17,790,059	-	AAAm
MSDLAF+ MAX Class	<u>10,093,314</u>	<u>10,093,314</u>	<u>-</u>	AAAm
Total investments	<u><u>\$ 32,131,588</u></u>	<u><u>\$ 32,131,588</u></u>	<u><u>\$ -</u></u>	

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

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

**B. Investments (Continued)**

**District Funds Other than OPEB Trust Fund (Continued)**

**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.

**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, 2019, 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.

\$32,131,588 of \$32,131,588 are not valued under Level 1 or 2, as they are not applicable to those fair value measurements.

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

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

**B. Investments (Continued)**

**OPEB Trust Fund**

As of June 30, 2019, the District’s OPEB Trust Fund had the following investments:

Investment Type	Fair Value	S&P Rating
Brokered money markets	\$ 10,700	N/A
Mutual funds - fixed income	2,357,092	N/A
Mutual funds - equity	2,495,142	N/A
Total investments	\$ 4,862,934	

The District’s OPEB Trust Fund investments have the following recurring fair value measurements as of June 30, 2019:

- \$4,852,234 of \$4,862,934 are valued using quoted market prices (Level 1 inputs)

\$10,700 of \$4,844,423 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.)	\$ 1,785,682
Investments (Note 2.B.)	32,131,588
Petty cash	1,740
Private purpose trust fund	
Deposits (Note 2.A.)	29,673
OPEB trust fund	
Investments (Note 2.B.)	4,862,934
Total deposits and investments	\$ 38,811,617

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

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

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

Deposits and investments are presented in the June 30, 2019 basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 33,919,010
Statement of Fiduciary Net Position	
Private purpose trust fund	29,673
OPEB trust fund	4,862,934
	4,892,607
Total deposits and investments	\$ 38,811,617

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 14,627,269	\$ -	\$ -	\$ 14,627,269
Construction in progress	88,992,061	9,600,442	1,255,665	97,336,838
Total capital assets not being depreciated	103,619,330	9,600,442	1,255,665	111,964,107
Capital assets Being depreciated				
Site improvements	14,644,375	-	-	14,644,375
Buildings	169,600,549	1,192,598	-	170,793,147
Furniture and equipment	21,093,692	3,824,319	1,869,201	23,048,810
Total capital assets being depreciated	205,338,616	5,016,917	1,869,201	208,486,332
Less accumulated depreciation for				
Site improvements	5,078,266	674,788	-	5,753,054
Buildings	56,702,745	3,900,077	-	60,602,822
Furniture and equipment	13,194,237	2,542,387	1,869,201	13,867,423
Total accumulated depreciation	74,975,248	7,117,252	1,869,201	80,223,299
Total capital assets being depreciated, net	130,363,368	(2,100,335)	-	128,263,033
Governmental activities capital assets, net	\$ 233,982,698	\$ 7,500,107	\$ 1,255,665	\$ 240,227,140

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

**NOTE 3 – CAPITAL ASSETS (CONTINUED)**

Depreciation expense of \$7,117,252 for the year ended June 30, 2019, was charged to the following governmental functions.

Administration	\$ 576
District support services	30,164
Elementary and secondary regular instruction	3,804,477
Special education instruction	701
Instructional support services	278
Pupil support	55,798
Sites and buildings	1,367,412
Food service	49,235
Community service	94,827
Unallocated	<u>1,713,784</u>
Total depreciation expense	<u><u>\$ 7,117,252</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						
2012A Crossover Refunding Bonds	02/01/12	3.00%-5.00%	\$ 39,000,000	02/01/25	\$ 24,295,000	\$ 3,755,000
2013A Crossover Refunding Bonds	02/21/13	3.00%-5.00%	38,325,000	02/01/26	28,470,000	3,085,000
2014A Crossover Refunding Bonds	12/16/14	3.00%-5.00%	12,055,000	02/01/22	3,325,000	1,065,000
2015A School Building Bonds	07/20/15	3.00%-5.00%	85,030,000	02/01/34	72,775,000	7,590,000
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	<u>14,320,000</u>	<u>760,000</u>
Total G.O. bonds					<u>155,315,000</u>	<u>16,255,000</u>
Certificates of participation						
2013B certificates of participation	12/30/13	2.00-4.50%	13,175,000	02/01/33	10,340,000	610,000
Unamortized bond premium/discount					14,126,563	-
Capital lease payable					3,779,547	1,627,943
Compensated absences payable					<u>380,169</u>	<u>380,169</u>
Total all long-term liabilities					<u><u>\$ 183,941,279</u></u>	<u><u>\$ 18,873,112</u></u>

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 and capital leases are liquidated from the General Fund. Other long-term liabilities, such as compensated absences, are also typically liquidated through the General Fund.

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

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

**B. Minimum Debt Payments for Bonds and Certificate of Participation**

Minimum annual principal and interest payments required to retire bond and certificate of participation liabilities:

Year Ending June 30,	G.O. Bonds		
	Principal	Interest	Total
2020	\$ 16,255,000	\$ 6,512,675	\$ 22,767,675
2021	18,140,000	5,773,975	23,913,975
2022	12,665,000	4,882,975	17,547,975
2023	13,380,000	4,315,275	17,695,275
2024	14,010,000	3,686,475	17,696,475
2025-2029	44,260,000	10,923,075	55,183,075
2030-2034	24,475,000	4,819,750	29,294,750
2035-2036	12,130,000	680,675	12,810,675
Total	<u>\$ 155,315,000</u>	<u>\$ 41,594,875</u>	<u>\$ 196,909,875</u>

Year Ending June 30,	Certificates of Participation		
	Principal	Interest	Total
2020	\$ 610,000	\$ 426,369	\$ 1,036,369
2021	625,000	408,069	1,033,069
2022	655,000	383,069	1,038,069
2023	680,000	356,868	1,036,868
2024	660,000	329,669	989,669
2025-2029	3,715,000	1,229,019	4,944,019
2030-2033	3,395,000	383,731	3,778,731
Total	<u>\$ 10,340,000</u>	<u>\$ 3,516,794</u>	<u>\$ 13,856,794</u>

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

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

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

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. bonds	\$ 169,630,000	\$ -	\$ 14,315,000	\$ 155,315,000
Certificates of participation	10,930,000	-	590,000	10,340,000
Premium/discount	15,883,057	-	1,756,494	14,126,563
Capital leases payable	2,720,782	2,474,300	1,415,535	3,779,547
Compensated absences payable	311,493	605,009	536,333	380,169
	<u>\$ 199,475,332</u>	<u>\$ 3,079,309</u>	<u>\$ 18,613,362</u>	<u>\$ 183,941,279</u>

**D. Capital Lease Obligations**

The District entered into two lease purchase option agreements commencing on July 20, 2015, with Apple Inc. for computers. The capital lease obligations totaled \$1,239,504. The capital lease agreements include annual principal and interest payments of \$69,151 and \$264,622 through July 20, 2017 and July 20, 2018, respectively. The book value of the computer equipment was \$371,851 at June 30, 2019.

The District entered into two lease purchase option agreements on July 15, 2016, with Apple Inc. for computers. The capital lease obligations totaled \$2,011,500. The capital lease agreements include annual principal and interest payments of \$78,615 and \$453,594 through July 15, 2018 and July 15, 2019, respectively. The book value of the computer equipment was \$1,005,750 at June 30, 2019.

The District entered into two lease purchase option agreements on April 12, 2017, with Apple Inc. for computers. The capital lease obligations totaled \$1,436,110. The capital lease agreements include annual principal and interest payments of \$199,906 and \$165,807 through July 15, 2020. The book value of the computer equipment was \$718,055 at June 30, 2019.

The District entered into a lease purchase option agreement on June 11, 2018, with Apple Inc. for computers. The capital lease obligations totaled \$417,480. The capital lease agreement includes annual principal and interest payments of \$141,425 through July 15, 2020. The book value of the computer equipment was \$292,236 at June 30, 2019.

The District entered into a lease purchase option agreement on July 15, 2018, with Apple Inc. for computers. The capital lease obligations totaled \$546,000. The capital lease agreement includes annual principal and interest payments of \$139,543 through July 15, 2021. The book value of the computer equipment was \$491,400 at June 30, 2019.

The District entered into a lease purchase option agreement on March 15, 2019, with Apple Inc. for iPads and Apple TV's. The capital lease obligations totaled \$742,700. The capital lease agreement includes annual principal and interest payments of \$252,488 through July 15, 2021. The book value of the computer equipment was \$668,430 at June 30, 2019.

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

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

**D. Capital Lease Obligations (Continued)**

The District entered into a lease purchase option agreement on June 15, 2019, with Apple Inc. for computers. The capital lease obligations totaled \$1,185,600. The capital lease agreement includes annual principal and interest payments of \$303,379 through July 15, 2022. The book value of the computer equipment was \$1,067,040 at June 30, 2019.

The future minimum lease obligations and the net present value of these minimum lease payments are listed below.

Year Ending June 30,		
2020		\$ 1,656,143
2021		1,202,549
2022		695,410
2023		303,379
Total minimum lease payments		3,857,481
Less amount representing interest		(77,934)
Present value of minimum lease payments		\$ 3,779,547

**E. Operating Lease Obligations**

The District leases space for the Area Learning Center and is classified as an operating lease, which expires in 2019. Total lease expenditures for 2019 were \$249,175.

The District also has two three year options after the lease expires on July 31, 2019. One year of the Option Term 1 was initiated during fiscal year 2019, extending the lease through July 31, 2020. The remaining two years of Option Term 1 and all years of Option Term 2 are not included in the payment schedule on the following page.

**Option Term 1**

Annual rent per square foot – \$6.00  
 Monthly base rent – \$6,175.50

**Option Term 2**

Annual rent per square foot – \$7.00  
 Monthly base rent – \$7,204.75

Beginning on November 1, 2014, the District began leasing space for the District Office and is classified as an operating lease, the last of which expires in 2019. Total lease expenditures for 2019 were \$266,729.

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

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

**E. Operating Lease Obligations (Continued)**

The District also has two three year options after the lease expires on October 31, 2019. One year of the Option Term 1 was initiated during fiscal year 2019, extending the lease through October 31, 2020. The remaining two years of Option Term 1 and all years of Option Term 2 are not included in the payment schedule below.

Option Term 1

Annual rent per square foot – \$9.50  
 Monthly base rent – \$20,134.46

Option Term 2

Annual rent per square foot – \$10.50  
 Monthly base rent – \$22,253.88

Beginning December 1, 2016, the District has an agreement with the City of Shakopee for use of the ice rink and it is classified as an operating lease, which expires March 31, 2027. Total lease expenditures for 2019 were \$125,000.

Minimum future rental payments under the non-cancelable operating leases are:

Year Ending June 30,	
2020	\$ 428,003
2021	211,714
2022	125,000
2023	125,000
2024	125,000
2025-2027	<u>375,000</u>
Total	<u>\$ 1,389,717</u>

**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.

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

**NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)**

**A. Fund Balances (Continued)**

	General Fund	Debt Service	Capital Projects	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ -	\$ -	\$ -	\$ 48,294	\$ 48,294
Prepaid items	245,117	-	-	-	245,117
Total nonspendable	<u>245,117</u>	<u>-</u>	<u>-</u>	<u>48,294</u>	<u>293,411</u>
Restricted for					
Operating Capital	728,530	-	-	-	728,530
Capital Projects Levy	112,719	-	-	-	112,719
Achievement and Integration	288	-	-	-	288
Medical Assistance	37,496	-	-	-	37,496
Early Childhood and Family Education	-	-	-	82,014	82,014
School Readiness	-	-	-	340,783	340,783
Debt Service	-	3,223,859	-	-	3,223,859
Capital Projects	-	-	2,022,715	-	2,022,715
Food Service	-	-	-	708,738	708,738
Total restricted	<u>879,033</u>	<u>3,223,859</u>	<u>2,022,715</u>	<u>1,131,535</u>	<u>7,257,142</u>
Assigned for					
One-to-One Insurance	267,230	-	-	-	267,230
Unassigned	3,444,795	-	-	(45,220)	3,399,575
Total fund balance	<u>\$ 4,836,175</u>	<u>\$ 3,223,859</u>	<u>\$ 2,022,715</u>	<u>\$ 1,134,609</u>	<u>\$ 11,217,358</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.

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 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.

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

**NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)**

**A. Fund Balances (Continued)**

Restricted/Reserved for Achievement and Integration Revenue – This balance represents unspent resources available from the achievement and integration program.

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

Restricted/Reserved for Safe Schools Levy – The unspent resources available from the safe schools levy must be restricted in this account for future use. The balance as of June 30, 2019, is a deficit (negative) \$7,172 which is presented within unassigned fund balance in the General Fund for the purposes of reporting in accordance with generally accepted accounting principles.

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). The balance as of June 30, 2019, is a deficit (negative) \$154,088 which is presented within unassigned fund balance in the General Fund for the purposes of reporting in accordance with generally accepted accounting principles.

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, 2019, is a deficit (negative) \$45,220, 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.

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.

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

**NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)**

**A. Fund Balances (Continued)**

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

**B. Net Position**

Net Investment in Capital Assets – This amount represent 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, 2019, was \$(20,295,775). 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 educational institutions maintained by the state are required to be TRA members (except those teachers employed by the cities of Duluth and St. Paul Public Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through Minnesota State’s Individual Retirement Account Plan (IRAP) within one year of eligible employment.

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

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

**Teachers’ Retirement Association (Continued)**

**B. Benefits Provided**

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

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

*Tier I Benefits*

Tier 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.

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

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

**Teachers’ Retirement Association (Continued)**

**B. Benefits Provided (Continued)**

*Tier II Benefits (Continued)*

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

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

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

**C. Contribution Rate**

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2017, June 30, 2018, and June 30, 2019, were:

	<u>June 30, 2017</u>		<u>June 30, 2018</u>		<u>June 30, 2019</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.0%	11.5%	11.0%	11.5%	11.0%	11.71%
Coordinated	7.5%	7.5%	7.5%	7.5%	7.5%	7.71%

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

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

**Teachers’ Retirement Association (Continued)**

**C. Contribution Rate (Continued)**

The following is a reconciliation of employer contributions in TRA’s CAFR “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 CAFR Statement of Changes in Fiduciary Net Position	\$ 378,728
Deduct employer contributions not related to future contribution efforts	522
Deduct TRA's contributions not included in allocation	<u>(471)</u>
Total employer contributions	378,779
Total non-employer contributions	<u>35,588</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 414,367</u></u>

Amounts reported in the allocation schedules may not precisely agree with 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.

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

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

**Teachers’ Retirement Association (Continued)**

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2018, 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

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**Actuarial Information**

Valuation date	July 1, 2018
Experience study	June 5, 2015
	November 6, 2017 (economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.50%
Price inflation	2.50%
Wage growth rate	2.85% for ten years and 3.25% thereafter
Projected salary increase	2.85% to 8.85% for ten years and 3.25% to 9.25% thereafter
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

**Mortality Assumptions**

Pre-retirement	RP 2014 white collar employee table, male rates set back six years and female rates set back five 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 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>Allocations as of June 30, 2018</u>	<u>Final Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic stocks	33 %	36 %	5.10 %
International stocks	16	17	5.30
Private markets	25	25	5.90
Fixed income	16	20	0.75
Treasuries	8	0	0.50
Unallocated cash	2	2	0.00
Total	<u>100 %</u>	<u>100 %</u>	

The TRA actuary has determined the average of the expected remaining services lives of all members for fiscal year 2016 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 2017 valuation:

- 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.

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

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

**Teachers' Retirement Association (Continued)**

**D. Actuarial Assumptions (Continued)**

- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0.0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

**E. Discount Rate**

The discount rate used to measure the total pension liability was 7.5%. This is an increase from the discount rate at the prior measurement date of 5.12%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2018 contribution rate, contributions from school Districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in determination of the Single Equivalent Interest Rate (SEIR).

**F. Net Pension Liability**

On June 30, 2019, the District reported a liability of \$51,547,642 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.8207% at the end of the measurement period and 0.8541% 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	\$ 51,547,642
State's proportionate share of the net pension liability associated with the District	4,843,020

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

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

**Teachers’ Retirement Association (Continued)**

**F. Net Pension Liability (Continued)**

For the year ended June 30, 2019, the District recognized pension expense of \$(20,703,835). It recognized \$(3,380,115) as an increase to pension expense for the support provided by direct aid.

On June 30, 2019, 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	\$ 539,901	\$ 1,076,888
Net difference between projected and actual earnings on plan investments	-	4,252,228
Changes of assumptions	67,394,385	88,642,304
Changes in proportion	5,457,154	5,556,038
Contributions to TRA subsequent to the measurement date	3,550,680	-
Total	\$ 76,942,120	\$ 99,527,458

\$3,550,680 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

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

Year Ended June 30,	Pension Expense Amount
2020	\$ 5,677,269
2021	3,340,696
2022	63,525
2023	(20,175,321)
2024	(15,042,187)
Total	\$ (26,136,018)

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

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

**Teachers’ Retirement Association (Continued)**

**G. Pension Liability Sensitivity**

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.5% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.5%) and 1 percent higher (8.5%) than the current rate.

District proportionate share of NPL		
1% decrease (6.50%)	Current (7.50%)	1% increase (8.50%)
\$ 81,805,899	\$ 51,547,642	\$ 26,584,779

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

**H. Pension Plan Fiduciary Net Position**

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

**Public Employees’ Retirement Association**

**A. Plan Description**

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

**General Employees Retirement Plan**

All full-time and certain part-time employees of the District other than teachers are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

**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.

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

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

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

**B. Benefits Provided (Continued)**

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the annuity accrual rate is 1.7% for Coordinated Plan members 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.

Beginning January 1, 2019, benefit recipients will receive a future annual increase equal to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age (not applicable to Rule of 90 retirees, disability benefit recipients, or survivors). A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

**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 2019 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, 2019, were \$913,064. The District's contributions were equal to the required contributions as set by state statute.

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

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

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

**D. Pension Costs**

General Employees Fund Pension Costs

At June 30, 2019, the District reported a liability of \$10,257,494 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 \$336,349. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERA’s participating employers. At June 30, 2018, the District’s proportionate share was 0.1849% at the end of the measurement period and 0.1912% for the beginning of the period.

District's proportionate share of net pension liability	\$ 10,257,494
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>336,349</u>
Total	<u><u>\$ 10,593,843</u></u>

For the year ended June 30, 2019, the District recognized pension expense of \$408,061 for its proportionate share of the General Employees Plan’s pension expense. Included in this amount, the District recognized \$78,436 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 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, 2019, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 280,335	\$ 312,434
Changes in actuarial assumptions	1,023,301	1,179,419
Difference between projected and actual investments earnings	-	1,052,498
Change in proportion	119,198	378,777
Contributions paid to PERA subsequent to the measurement date	<u>913,064</u>	<u>-</u>
Total	<u><u>\$ 2,335,898</u></u>	<u><u>\$ 2,923,128</u></u>

\$913,064 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Pension Expense</u>
2020	\$ 359,675
2021	(695,949)
2022	(949,930)
2023	<u>(214,090)</u>
Total	<u><u>\$ (1,500,294)</u></u>

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

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

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

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2018, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50 % Per year
Active member payroll growth	3.25 % Per year
Investment rate of return	7.50 %

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA’s experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year.

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2015. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions occurred in 2018:

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.

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

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

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

**E. Actuarial Assumptions (Continued)**

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	36 %	5.10 %
International stocks	17	5.30
Bonds	20	0.75
Alternative assets	25	5.90
Cash	2	0.00
Total	100 %	

**F. Discount Rates**

The discount rate used to measure the total pension liability in 2018 was 7.5%. 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.

**G. 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%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
District's proportionate share of the PERA net pension liability	\$ 16,669,741	\$ 10,257,494	\$ 4,964,367

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

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

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

**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 financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**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, 2018, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	20
Active employees	<u>1,012</u>
Total	<u><u>1,032</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 with PreferredOne. The required contributions are on projected pay-as-you-go financing requirements. For fiscal year 2019, the District contributed \$286,001 to the plan.

**Independent School District No. 720**  
**Notes to 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, 2018, 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

Investment rate of return	4.30%, net of investment expense
Salary increases	3.00%
Inflation	2.50%
Healthcare cost trend increases	6.50% initially in 2019, grading to 5.0% over 6 years
Mortality Assumption	RP-2014 White Collar Mortality Tables with MP- 2017 Generational Improvement Scale

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2014.

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

- 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 4.20%

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 on the following page.

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

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**E. Actuarial Assumptions (Continued)**

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	50.00 %	3.40 %
Domestic equity	33.00	5.20
International equity	17.00	5.20
Real estate	0.00	0.00
Other	<u>0.00</u>	0.00
Total	<u><u>100.00 %</u></u>	

The details of the investments and the investment policy are described in Note 2. of the District’s financial statements. For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 6.3%. 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 3.2%. 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.

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

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**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, 2018	\$ 13,433,020	\$ 4,845,053	\$ 8,587,967
Changes for the year			
Service cost	661,857	-	661,857
Interest	489,794	-	489,794
Assumption changes	(466,086)	-	(466,086)
Differences between expected and actual economic experience	(2,941,709)	-	(2,941,709)
Employer contributions	-	-	-
Projected investment return	-	303,542	(303,542)
Benefit payments	(203,286)	(203,286)	-
Administrative expense	-	(3,000)	3,000
Plan changes	(1,054,865)	-	(1,054,865)
Net changes	(3,514,295)	97,256	(3,611,551)
Balances at June 30, 2019	\$ 9,918,725	\$ 4,942,309	\$ 4,976,416

Plan fiduciary net position as a percentage of the total OPEB liability 49.83%

**H. OPEB Liability Sensitivity**

The following presents the District's net OPEB liability calculated using the discount rate of 3.2% as well as the liability measured using 1 percent lower and 1 percent higher than the current discount rate.

	1% decrease (2.2%)	Current (3.2%)	1% increase (4.2%)
Net OPEB liability (asset)	\$ 5,790,164	\$ 4,976,416	\$ 4,197,917

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.

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

**NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

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

	(5.50% decreasing to 4.0%)	(6.50% decreasing to 5.0%)	(7.50% decreasing to 6.0%)
Net OPEB liability (asset)	\$ 3,685,480	\$ 4,976,416	\$ 6,509,440

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

For the year ended June 30, 2019, the District recognized OPEB expense of \$569,645. At June 30, 2019, 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	\$ -	\$ 172,205
Differences between expected and actual economic experience	-	2,647,538
Changes of assumptions	-	894,570
Total	\$ -	\$ 3,714,313

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
2020	\$ (461,094)
2021	(461,093)
2022	(444,042)
2023	(423,396)
2024	(404,355)
Thereafter	(1,520,333)
Total	\$ (3,714,313)

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

**NOTE 8 – COMMITMENTS**

As of June 30, 2019, the District had the following construction commitments:

<u>Project</u>	<u>Project Authorization</u>	<u>Work Completed</u>	<u>Remaining Commitment</u>
High School Building Addition	\$94,316,401	\$94,296,479	\$ 19,922
South Site Fields	2,996,567	2,686,002	310,565
Sweeney Roof	1,549,120	335,643	1,213,477

**NOTE 9 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED**

GASB Statement No. 84, Fiduciary Activities establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This statement will be effective for the year ending June 30, 2020.

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement will be effective for the year ending June 30, 2021.

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**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	(299,365)	(290,672)	(203,286)
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.

**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.

**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 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%

\* 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 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%

\* 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%

\* 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%

\* 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**

**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%.
- 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.

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

**TRA Retirement Fund (Continued)**

**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.

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**

**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.

**2016 Changes**

Changes in Actuarial Assumptions

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

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

**General Employees Fund (Continued)**

**2015 Changes**

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.

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.

**Post Employment Health Care Plan**

**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.

Assumption Changes

- 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%.

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**SUPPLEMENTARY INFORMATION**

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**GOVERNMENTAL FUNDS**

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**Independent School District No. 720**  
**Combining Balance Sheet -**  
**Nonmajor Governmental Funds**  
**June 30, 2019**

	Special Revenue		
	Food Service	Community Service	Total
<b>Assets</b>			
Cash and investments	\$ 912,808	\$ 840,519	\$ 1,753,327
Current property taxes receivable	-	285,854	285,854
Delinquent property taxes receivable	-	1,459	1,459
Accounts receivable	-	34,947	34,947
Due from Department of Education	18,954	83,406	102,360
Due from Federal Government			
through Department of Education	40,177	-	40,177
Inventory	48,294	-	48,294
	<u>\$ 1,020,233</u>	<u>\$ 1,246,185</u>	<u>\$ 2,266,418</u>
Total assets			
<b>Liabilities</b>			
Accounts payable	\$ 40,784	\$ 54,371	\$ 95,155
Salaries and benefits payable	94,625	161,857	256,482
Due to other governmental units	-	702	702
Unearned revenue	127,792	56,550	184,342
Total liabilities	<u>263,201</u>	<u>273,480</u>	<u>536,681</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for subsequent year's expenditures	-	593,669	593,669
Unavailable revenue - delinquent property taxes	-	1,459	1,459
Total deferred inflows of resources	<u>-</u>	<u>595,128</u>	<u>595,128</u>
<b>Fund Balances</b>			
Nonspendable	48,294	-	48,294
Restricted for			
Early Childhood and Family Education Programs	-	82,014	82,014
School Readiness	-	340,783	340,783
Food Service	708,738	-	708,738
Unassigned	-	(45,220)	(45,220)
Total fund balances	<u>757,032</u>	<u>377,577</u>	<u>1,134,609</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,020,233</u>	<u>\$ 1,246,185</u>	<u>\$ 2,266,418</u>

**Independent School District No. 720  
Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Year Ended June 30, 2019**

	Special Revenue		
	Food Service	Community Service	Total
<b>Revenues</b>			
Local property taxes	\$ -	\$ 586,557	\$ 586,557
Other local and county revenues	12,911	1,360,669	1,373,580
Revenue from state sources	233,733	852,891	1,086,624
Revenue from federal sources	2,023,834	-	2,023,834
Sales and other conversion of assets	2,110,636	-	2,110,636
Total revenues	<u>4,381,114</u>	<u>2,800,117</u>	<u>7,181,231</u>
<b>Expenditures</b>			
Current			
Food service	4,184,109	-	4,184,109
Community education and services	-	2,699,409	2,699,409
Capital outlay			
Food service	114,528	-	114,528
Community education and services	-	1,416	1,416
Total expenditures	<u>4,298,637</u>	<u>2,700,825</u>	<u>6,999,462</u>
Excess of revenues over expenditures	82,477	99,292	181,769
<b>Fund Balances</b>			
Beginning of year	<u>674,555</u>	<u>278,285</u>	<u>952,840</u>
End of year	<u>\$ 757,032</u>	<u>\$ 377,577</u>	<u>\$ 1,134,609</u>

**Independent School District No. 720**  
**Balance Sheet - General Fund**  
**June 30, 2019**  
(with Comparative Totals as of June 30, 2018)

	2019	2018
<b>Assets</b>		
Cash and investments	\$ 11,846,781	\$ 10,164,728
Current property taxes receivable	7,389,522	7,468,082
Delinquent property taxes receivable	35,810	34,288
Accounts receivable	41,048	33,293
Due from Department of Education	7,336,141	6,813,476
Due from Federal Government through Department of Education	909,566	823,039
Due from other Minnesota school districts	140,877	115,955
Due from other governmental units	528	-
Prepaid items	245,117	208,934
	<u>\$ 27,945,390</u>	<u>\$ 25,661,795</u>
<b>Liabilities</b>		
Accounts payable	\$ 1,121,218	\$ 889,791
Contracts payable	335,643	131,859
Salaries and benefits payable	7,261,450	7,245,564
Due to other Minnesota school districts	381,428	362,001
Due to other governmental units	277,357	27,341
Unearned revenue	2,000	100,000
Total liabilities	<u>9,379,096</u>	<u>8,756,556</u>
<b>Deferred Inflows of Resources</b>		
Property taxes levied for subsequent year's expenditures	13,694,309	14,037,318
Unavailable revenue - delinquent property taxes	35,810	34,288
Total deferred inflows of resources	<u>13,730,119</u>	<u>14,071,606</u>
<b>Fund Balance</b>		
Nonspendable	245,117	208,934
Restricted	879,033	854,983
Assigned	267,230	185,388
Unassigned	3,444,795	1,584,328
Total fund balance	<u>4,836,175</u>	<u>2,833,633</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 27,945,390</u>	<u>\$ 25,661,795</u>

**Independent School District No. 720**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance -**  
**Budget and Actual - General Fund**  
**Year Ended June 30, 2019**  
**(with Comparative Actual Amounts for the Year Ended June 30, 2018)**

	2019		
	Budgeted Amounts		Actual
	Original	Final	Amounts
<b>Revenues</b>			
Local property taxes	\$ 15,769,200	\$ 15,769,200	\$ 15,758,102
Other local and county revenues	1,742,938	1,742,938	1,881,846
Revenue from state sources	78,185,014	78,149,997	78,077,133
Revenue from federal sources	2,258,755	2,258,755	2,304,973
Sales and other conversion of assets	155,874	155,874	210,949
Total revenues	<u>98,111,781</u>	<u>98,076,764</u>	<u>98,233,003</u>
<b>Expenditures</b>			
Current			
Administration	5,277,099	5,477,616	4,967,825
District support services	2,641,153	2,551,587	2,368,148
Elementary and secondary regular instruction	43,096,648	43,063,202	41,850,504
Vocational education instruction	573,305	856,806	867,839
Special education instruction	18,497,015	18,075,316	18,184,600
Instructional support services	7,421,357	7,737,685	7,624,820
Pupil support services	8,196,736	8,096,956	8,303,551
Sites and buildings	6,137,288	6,177,586	6,260,628
Fiscal and other fixed cost programs	215,000	215,000	172,683
Capital outlay			
Administration	64,252	64,252	71,708
District support services	4,500	4,500	5,171
Elementary and secondary regular instruction	282,906	282,906	257,253
Vocational education instruction	1,500	3,944	1,472
Special education instruction	1,500	1,500	4,890
Instructional support services	1,921,100	3,201,100	3,043,670
Pupil support services	-	-	134
Sites and buildings	1,881,240	1,881,240	2,430,533
Debt service			
Principal	1,725,149	1,725,149	2,005,536
Interest and fiscal charges	471,465	471,465	472,034
Total expenditures	<u>98,409,213</u>	<u>99,887,810</u>	<u>98,892,999</u>
Excess of revenues over (under) expenditures	(297,432)	(1,811,046)	(659,996)
<b>Other Financing Sources</b>			
Proceeds from sale of capital assets	1,150,000	50,000	188,238
Issuance of capital leases	1,000,000	2,400,000	2,474,300
Total other financing sources	<u>2,150,000</u>	<u>2,450,000</u>	<u>2,662,538</u>
Net change in fund balance	<u>\$ 1,852,568</u>	<u>\$ 638,954</u>	2,002,542
<b>Fund Balance</b>			
Beginning of year			<u>2,833,633</u>
End of year			<u>\$ 4,836,175</u>

2019	2018
Variance with Final Budget - Over (Under)	Actual Amounts
\$ (11,098)	\$ 13,957,451
138,908	1,663,954
(72,864)	76,908,387
46,218	2,279,035
55,075	264,851
<u>156,239</u>	<u>95,073,678</u>
(509,791)	5,452,115
(183,439)	1,992,860
(1,212,698)	41,375,223
11,033	633,155
109,284	18,062,751
(112,865)	7,276,861
206,595	7,869,648
83,042	5,824,702
(42,317)	199,020
7,456	45,326
671	1,259
(25,653)	295,139
(2,472)	1,196
3,390	10,007
(157,430)	1,079,155
134	1,553
549,293	1,855,778
280,387	1,766,121
569	491,579
<u>(994,811)</u>	<u>94,233,448</u>
1,151,050	840,230
138,238	508,669
74,300	417,480
<u>212,538</u>	<u>926,149</u>
<u>\$ 1,363,588</u>	1,766,379
	<u>1,067,254</u>
	<u>\$ 2,833,633</u>

**Independent School District No. 720**  
**Balance Sheet - Food Service Fund**  
**June 30, 2019**  
(with Comparative Totals as of June 30, 2018)

	2019	2018
<b>Assets</b>		
Cash and investments	\$ 912,808	\$ 812,155
Due from Department of Education	18,954	-
Due from Federal Government through Department of Education	40,177	30,280
Inventory	48,294	45,582
Total assets	\$ 1,020,233	\$ 888,017
<b>Liabilities</b>		
Accounts payable	\$ 40,784	\$ 5,622
Salaries and benefits payable	94,625	106,127
Unearned revenue	127,792	101,713
Total liabilities	263,201	213,462
<b>Fund Balance</b>		
Nonspendable	48,294	45,582
Restricted	708,738	628,973
Total fund balance	757,032	674,555
Total liabilities and fund balance	\$ 1,020,233	\$ 888,017

**Independent School District No. 720**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance -**  
**Budget and Actual - Food Service Fund**  
**Year Ended June 30, 2019**  
(with Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019			Variance with Final Budget - Over (Under)	2018
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
<b>Revenues</b>					
Other local and county revenues	\$ 11,000	\$ 11,000	\$ 12,911	\$ 1,911	\$ 19,176
Revenue from state sources	231,000	231,000	233,733	2,733	273,238
Revenue from federal sources	2,345,000	2,345,000	2,023,834	(321,166)	2,146,089
Sales and other conversion of assets	2,128,000	2,128,000	2,110,636	(17,364)	2,038,572
Total revenues	<u>4,715,000</u>	<u>4,715,000</u>	<u>4,381,114</u>	<u>(333,886)</u>	<u>4,477,075</u>
<b>Expenditures</b>					
Current					
Food service	4,731,949	4,731,949	4,184,109	(547,840)	4,301,406
Capital outlay					
Food service	68,051	68,051	114,528	46,477	153,236
Total expenditures	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,298,637</u>	<u>(501,363)</u>	<u>4,454,642</u>
Net change in fund balance	<u>\$ (85,000)</u>	<u>\$ (85,000)</u>	82,477	<u>\$ 167,477</u>	22,433
<b>Fund Balance</b>					
Beginning of year			<u>674,555</u>		<u>652,122</u>
End of year			<u>\$ 757,032</u>		<u>\$ 674,555</u>

**Independent School District No. 720**  
**Balance Sheet - Community Service Fund**  
**June 30, 2019**  
**(with Comparative Totals as of June 30, 2018)**

	2019	2018
<b>Assets</b>		
Cash and investments	\$ 840,519	\$ 736,201
Current property taxes receivable	285,854	281,937
Delinquent property taxes receivable	1,459	1,438
Accounts receivable	34,947	7,412
Due from Department of Education	83,406	89,979
Total assets	\$ 1,246,185	\$ 1,116,967
<b>Liabilities</b>		
Accounts payable	\$ 54,371	\$ 22,193
Salaries and benefits payable	161,857	155,268
Due to other governmental units	702	425
Unearned revenue	56,550	68,534
Total liabilities	273,480	246,420
<b>Deferred Inflows of Resources</b>		
Property taxes levied for subsequent year's expenditures	593,669	590,824
Unavailable revenue - delinquent property taxes	1,459	1,438
Total deferred inflows of resources	595,128	592,262
<b>Fund Balance</b>		
Restricted for		
Early Childhood and Family Education Programs	82,014	136,180
School Readiness	340,783	321,606
Unassigned	(45,220)	(179,501)
Total fund balance	377,577	278,285
Total liabilities, deferred inflows of resources, and fund balance	\$ 1,246,185	\$ 1,116,967

**Independent School District No. 720**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance -**  
**Budget and Actual - Community Service Fund**  
**Year Ended June 30, 2019**  
**(with Comparative Actual Amounts for the Year Ended June 30, 2018)**

	2019			Variance with Final Budget - Over (Under)	2018
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
<b>Revenues</b>					
Local property taxes	\$ 590,824	\$ 590,824	\$ 586,557	\$ (4,267)	\$ 580,649
Other local and county revenues	1,546,522	1,546,522	1,360,669	(185,853)	1,283,625
Revenue from state sources	862,654	862,654	852,891	(9,763)	923,521
Sales and other conversion of assets	-	-	-	-	5,856
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,800,117</u>	<u>(199,883)</u>	<u>2,793,651</u>
<b>Expenditures</b>					
Current					
Community education and services	2,959,500	2,959,500	2,699,409	(260,091)	2,701,273
Capital outlay					
Community education and services	5,500	5,500	1,416	(4,084)	4,360
Total expenditures	<u>2,965,000</u>	<u>2,965,000</u>	<u>2,700,825</u>	<u>(264,175)</u>	<u>2,705,633</u>
Net change in fund balance	<u>\$ 35,000</u>	<u>\$ 35,000</u>	99,292	<u>\$ 64,292</u>	88,018
<b>Fund Balance</b>					
Beginning of year			<u>278,285</u>		<u>190,267</u>
End of year			<u>\$ 377,577</u>		<u>\$ 278,285</u>

**Independent School District No. 720**  
**Balance Sheet - Debt Service Fund**  
**June 30, 2019**  
(with Comparative Totals as of June 30, 2018)

	2019	2018
<b>Assets</b>		
Cash and investments	\$ 14,804,393	\$ 13,462,867
Current property taxes receivable	10,886,598	9,721,634
Delinquent property taxes receivable	48,267	46,922
Due from Department of Education	142,403	145,167
Total assets	\$ 25,881,661	\$ 23,376,590
<b>Deferred Inflows of Resources</b>		
Property taxes levied for subsequent year's expenditures	\$ 22,609,535	\$ 20,341,204
Unavailable revenue - delinquent property taxes	48,267	46,922
Total deferred inflows of resources	22,657,802	20,388,126
<b>Fund Balance</b>		
Restricted	3,223,859	2,988,464
Total deferred inflows of resources and fund balance	\$ 25,881,661	\$ 23,376,590

**Independent School District No. 720**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance -**  
**Budget and Actual - Debt Service Fund**  
**Year Ended June 30, 2019**  
**(with Comparative Actual Amounts for the Year Ended June 30, 2018)**

	2019			Variance with Final Budget - Over (Under)	2018
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
<b>Revenues</b>					
Local property taxes	\$ 20,341,203	\$ 20,341,203	\$ 19,993,534	\$ (347,669)	\$ 18,825,143
Other local and county revenues	17,702	17,702	301,364	283,662	244,418
Revenue from state sources	1,241,095	1,241,095	1,430,727	189,632	1,451,668
Total revenues	<u>21,600,000</u>	<u>21,600,000</u>	<u>21,725,625</u>	<u>125,625</u>	<u>20,521,229</u>
<b>Expenditures</b>					
Debt service					
Principal	14,315,000	14,315,000	14,315,000	-	29,780,000
Interest and fiscal charges	7,185,000	7,185,000	7,175,230	(9,770)	8,423,509
Total expenditures	<u>21,500,000</u>	<u>21,500,000</u>	<u>21,490,230</u>	<u>(9,770)</u>	<u>38,203,509</u>
Net change in fund balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>	235,395	<u>\$ 135,395</u>	(17,682,280)
<b>Fund Balance</b>					
Beginning of year			2,988,464		20,670,744
End of year			<u>\$ 3,223,859</u>		<u>\$ 2,988,464</u>

**Independent School District No. 720**  
**Balance Sheet - Capital Projects Fund**  
**June 30, 2019**  
(with Comparative Totals as of June 30, 2018)

	2019	2018
<b>Assets</b>		
Cash and investments	\$ 5,142,212	\$ 17,016,420
Accounts receivable	41,826	-
Interest receivable	-	51,981
Total assets	<b>\$ 5,184,038</b>	<b>\$ 17,068,401</b>
<b>Liabilities</b>		
Accounts payable	\$ 85,340	\$ 262,682
Contracts payable	3,075,909	5,591,618
Due to other governmental units	74	-
Total liabilities	<b>3,161,323</b>	<b>5,854,300</b>
<b>Fund Balance</b>		
Restricted	2,022,715	11,214,101
Total liabilities and fund balance	<b>\$ 5,184,038</b>	<b>\$ 17,068,401</b>

**Independent School District No. 720**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance -**  
**Budget and Actual - Capital Projects Fund**  
**Year Ended June 30, 2019**  
**(with Comparative Actual Amounts for the Year Ended June 30, 2018)**

	2019			Variance with Final Budget - Over (Under)	2018
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
<b>Revenues</b>					
Other local and county revenues	\$ 100,000	\$ 100,000	\$ 414,663	\$ 314,663	\$ 794,659
<b>Expenditures</b>					
Current					
Sites and buildings	22,000	210,000	201,587	(8,413)	401,154
Capital outlay					
Sites and buildings	8,628,000	9,840,000	9,404,462	(435,538)	42,545,404
Total expenditures	<u>8,650,000</u>	<u>10,050,000</u>	<u>9,606,049</u>	<u>(443,951)</u>	<u>42,946,558</u>
Net change in fund balance	<u>\$ (8,550,000)</u>	<u>\$ (9,950,000)</u>	(9,191,386)	<u>\$ 758,614</u>	(42,151,899)
<b>Fund Balance</b>					
Beginning of year			11,214,101		53,366,000
End of year			<u>\$ 2,022,715</u>		<u>\$ 11,214,101</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, 2019**

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
<b>Assets</b>			
Current			
Cash and cash equivalents	\$ 236,691	\$ 135,606	\$ 372,297
Accounts receivable	7,500	3,006	10,506
Total assets	<u>\$ 244,191</u>	<u>\$ 138,612</u>	<u>\$ 382,803</u>
<b>Liabilities</b>			
Current			
Accounts payable	\$ 1,250	\$ -	\$ 1,250
Incurred but not reported claims	794,242	86,107	880,349
Total liabilities	<u>795,492</u>	<u>86,107</u>	<u>881,599</u>
<b>Net Position</b>			
Unrestricted	<u>(551,301)</u>	<u>52,505</u>	<u>(498,796)</u>
Total liabilities and net position	<u>\$ 244,191</u>	<u>\$ 138,612</u>	<u>\$ 382,803</u>

**Independent School District No. 720**  
**Combining Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Internal Service Funds**  
**Year Ended June 30, 2019**

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
<b>Operating Revenue</b>			
Charges for services	\$ 8,239,383	\$ 866,514	\$ 9,105,897
<b>Operating Expenses</b>			
Insurance	8,186,260	875,212	9,061,472
Operating income (loss)	53,123	(8,698)	44,425
<b>Nonoperating Revenues</b>			
Investment income	8,468	2,291	10,759
Change in net position	61,591	(6,407)	55,184
<b>Net Position</b>			
Beginning of year	(612,892)	58,912	(553,980)
End of year	\$ (551,301)	\$ 52,505	\$ (498,796)

**Independent School District No. 720**  
**Combining Statement of Cash Flows -**  
**Internal Service Funds**  
**Year Ended June 30, 2019**

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
<b>Cash Flows - Operating Activities</b>			
Receipts from District contributions	\$ 8,231,883	\$ 863,508	\$ 9,095,391
Employee claims paid	(8,432,360)	(826,734)	(9,259,094)
Net cash flows - operating activities	(200,477)	36,774	(163,703)
<b>Cash Flows - Investing Activities</b>			
Interest received	8,468	2,291	10,759
Net change in cash and cash equivalents	(192,009)	39,065	(152,944)
<b>Cash and Cash Equivalents</b>			
Beginning of year	428,700	96,541	525,241
End of year	<u>\$ 236,691</u>	<u>\$ 135,606</u>	<u>\$ 372,297</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>			
Operating income (loss)	\$ 53,123	\$ (8,698)	\$ 44,425
Adjustments to reconcile operating income (loss) to net cash flows - operating activities			
Accounts payable	(767)	-	(767)
Incurred but not reported claims	(245,333)	48,478	(196,855)
Accounts receivable	(7,500)	(3,006)	(10,506)
Net adjustments	(253,600)	45,472	(208,128)
Net cash flows - operating activities	<u>\$ (200,477)</u>	<u>\$ 36,774</u>	<u>\$ (163,703)</u>

**UFARS COMPLIANCE TABLE**

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Independent School District No. 720  
Uniform Financial Accounting and Reporting Standards  
Compliance Table  
Year Ended June 30, 2019

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
<b>01 General Fund</b>				<b>06 Building Construction Fund</b>			
Total revenue	\$ 98,233,003	\$ 98,233,006	\$ (3)	Total revenue	\$ 414,663	\$ 414,663	\$ -
Total expenditures	98,892,999	98,893,001	(2)	Total expenditures	9,606,049	9,606,049	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable fund balance	245,117	245,117	-	460 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
403 Staff Development	-	-	-	407 Capital Projects Levy	-	-	-
406 Health and Safety	-	-	-	409 Alternative Facilities Program	-	-	-
407 Capital Projects Levy	112,719	112,719	-	413 Building Projects Funded by COP/LP	-	-	-
408 Cooperative Programs	-	-	-	467 Long-term Facilities Maintenance	-	-	-
409 Alternative Facility Program	-	-	-	<i>Restricted:</i>			
413 Building Projects Funded by COP/LP	-	-	-	464 Restricted fund balance	2,022,715	2,022,715	-
414 Operating Debt	-	-	-	<i>Unassigned:</i>			
416 Levy Reduction	-	-	-	463 Unassigned fund balance	-	-	-
417 Taconite Building Maintenance	-	-	-				
424 Operating Capital	728,530	728,530	-	<b>07 Debt Service Fund</b>			
426 \$25 Taconite	-	-	-	Total revenue	\$ 21,725,625	\$ 21,725,625	\$ -
427 Disabled Accessibility	-	-	-	Total expenditures	21,490,230	21,490,230	-
428 Learning and Development	-	-	-	<i>Nonspendable:</i>			
434 Area Learning Center	-	-	-	460 Nonspendable fund balance	-	-	-
435 Contracted Alternative Programs	-	-	-	<i>Restricted/reserved:</i>			
436 State Approved Alternative Program	-	-	-	425 Bond refundings	-	-	-
438 Gifted and Talented	-	-	-	433 Maximum Effort Loan	-	-	-
440 Teacher Development and Evaluation	-	-	-	451 QZAB payments	-	-	-
441 Basic Skills Programs	-	-	-	<i>Restricted:</i>			
445 Career Technical Programs	-	-	-	464 Restricted fund balance	3,223,859	3,223,859	-
448 Achievement and Integration Revenue	288	288	-	<i>Unassigned:</i>			
449 Safe Schools Levy	(7,172)	(7,172)	-	463 Unassigned fund balance	-	-	-
450 Transition for Pre-Kindergarten	-	-	-				
451 QZAB Payments	-	-	-	<b>08 Trust Fund</b>			
452 OPEB Liabilities not Held in Trust	-	-	-	Total revenue	\$ 8,613	\$ 8,612	\$ 1
453 Unfunded Severance and Retirement Levy	-	-	-	Total expenditures	9,240	9,240	-
459 Basic Skills Extended Time	-	-	-	<i>Unrestricted:</i>			
467 Long-term Facilities Maintenance	(154,088)	(154,088)	-	422 Net position	16,433	16,432	1
472 Medical Assistance	37,496	37,496	-				
475 Title VII - Impact Aid	-	-	-	<b>20 Internal Service Fund</b>			
476 Payments in Lieu of Taxes	-	-	-	Total revenue	\$ 9,116,656	\$ 9,116,656	\$ -
<i>Restricted:</i>				Total expenditures	9,061,472	9,061,471	1
464 Restricted fund balance	-	-	-	<i>Unrestricted:</i>			
<i>Committed:</i>				422 Net position	(498,796)	(498,796)	-
418 Committed for separation	-	-	-				
461 Committed	-	-	-	<b>25 OPEB Revocable Trust</b>			
<i>Assigned:</i>				Total revenue	\$ -	\$ -	\$ -
462 Assigned fund balance	267,230	267,230	-	Total expenditures	-	-	-
<i>Unassigned:</i>				<i>Unrestricted:</i>			
422 Unassigned fund balance	3,606,055	3,606,058	(3)	422 Net position	-	-	-
<b>02 Food Service Fund</b>				<b>45 OPEB Irrevocable Trust</b>			
Total revenue	\$ 4,381,114	\$ 4,381,114	\$ -	Total revenue	\$ 300,541	\$ 300,542	\$ (1)
Total expenditures	4,298,637	4,298,637	-	Total expenditures	201,489	201,489	-
<i>Nonspendable:</i>				<i>Unrestricted:</i>			
460 Nonspendable fund balance	48,294	48,294	-	422 Net position	4,942,308	4,942,309	(1)
<i>Restricted/reserved:</i>							
452 OPEB liabilities not held in trust	-	-	-	<b>47 OPEB Debt Service</b>			
<i>Restricted:</i>				Total revenue	\$ -	\$ -	\$ -
464 Restricted fund balance	708,738	708,738	-	Total expenditures	-	-	-
<i>Unassigned:</i>				<i>Nonspendable:</i>			
463 Unassigned fund balance	-	-	-	460 Nonspendable fund balance	-	-	-
				<i>Restricted:</i>			
<b>04 Community Service Fund</b>				425 Bond refundings	-	-	-
Total revenue	\$ 2,800,117	\$ 2,800,117	\$ -	464 Restricted fund balance	-	-	-
Total expenditures	2,700,825	2,700,823	2	<i>Unassigned:</i>			
460 Nonspendable fund balance	-	-	-	463 Unassigned fund balance	-	-	-
<i>Restricted/reserved:</i>							
426 \$25 Taconite	-	-	-				
431 Community Education	(45,220)	(45,220)	-				
432 ECFE	82,014	82,014	-				
440 Teacher Development and Evaluations	-	-	-				
444 School Readiness	340,783	340,784	(1)				
447 Adult Basic Education	-	-	-				
452 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>							
464 Restricted fund balance	-	-	-				
<i>Unassigned:</i>							
463 Unassigned fund balance	-	-	-				

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**STATISTICAL SECTION**

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**Independent School District No. 720**  
**Statistical Section (Unaudited)**  
**June 30, 2019**

**III. Statistical Section (Unaudited)**

This part of the Independent School District No. 720's comprehensive annual financial report presents detailed information as a context for understanding what the information in the 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><b>Contents</b></u>	<u><b>Page</b></u>
<b>Financial Trends</b> This section contains trend information to help the reader understand how the District's financial performance and well-being have changed over time.	128
<b>Revenue Capacity</b> This section contains information to help the reader assess the District's most significant local revenue source, property taxes.	137
<b>Debt Capacity</b> 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.	144
<b>Demographic and Economic Information</b> This section contains demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	148
<b>Operating Information</b> 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.	150

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

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

**Communications Letter**

**June 30, 2019**

**Independent School District No. 720**  
**Table of Contents**

Report on Matters Identified as a Result of the Audit of the Financial Statements	1
Material Weakness	3
Required Communication	4
Financial Analysis	9
Legislative Summary	27
Emerging Issues	30

## Report on Matters Identified as a Result of the Audit of the Financial Statements

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 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 December 9, 2019, on such statements.

This communication 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.

Minneapolis, Minnesota  
December 9, 2019

**Independent School District No. 720**  
**Material Weakness**

**Lack of Segregation of Accounting Duties**

During the year ended June 30, 2019, 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 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 Clerk 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 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, 2019. Professional standards require that we advise you of the following matters related to our audit.

### **Our Responsibility in Relation to the 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 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 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 financial statements are free of material misstatement. An audit of 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 financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our responsibility with respect to the other information in documents containing the audited financial statements and auditor's report does not extend beyond the 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 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 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.

### **Qualitative Aspects of 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 financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during fiscal year 2019. 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.

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

**Qualitative Aspects of Significant Accounting Practices (Continued)**

*Significant Accounting Estimates*

Accounting estimates are an integral part of the 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 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 financial statements were:

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 and Deferred Inflow 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 financial statements taken as a whole.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The 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.

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

### **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 financial statements as a whole.

Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

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 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 financial statements or the auditor's report. No such disagreements arose during the course of our audit.

### **Representations Requested from Management**

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

### **Management's Consultations with Other Accountants**

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

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the District, and operating 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 in Documents Containing Audited Financial Statements**

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

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

**Other Information in Documents Containing Audited Financial Statements (Continued)**

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 financial statements or to the financial statements themselves.

We were not engaged to report on the other information accompanying the 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.

**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.

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2011	\$ 5,124	0.0%
2012	5,174	1.0%
2013	5,224	1.0%
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%

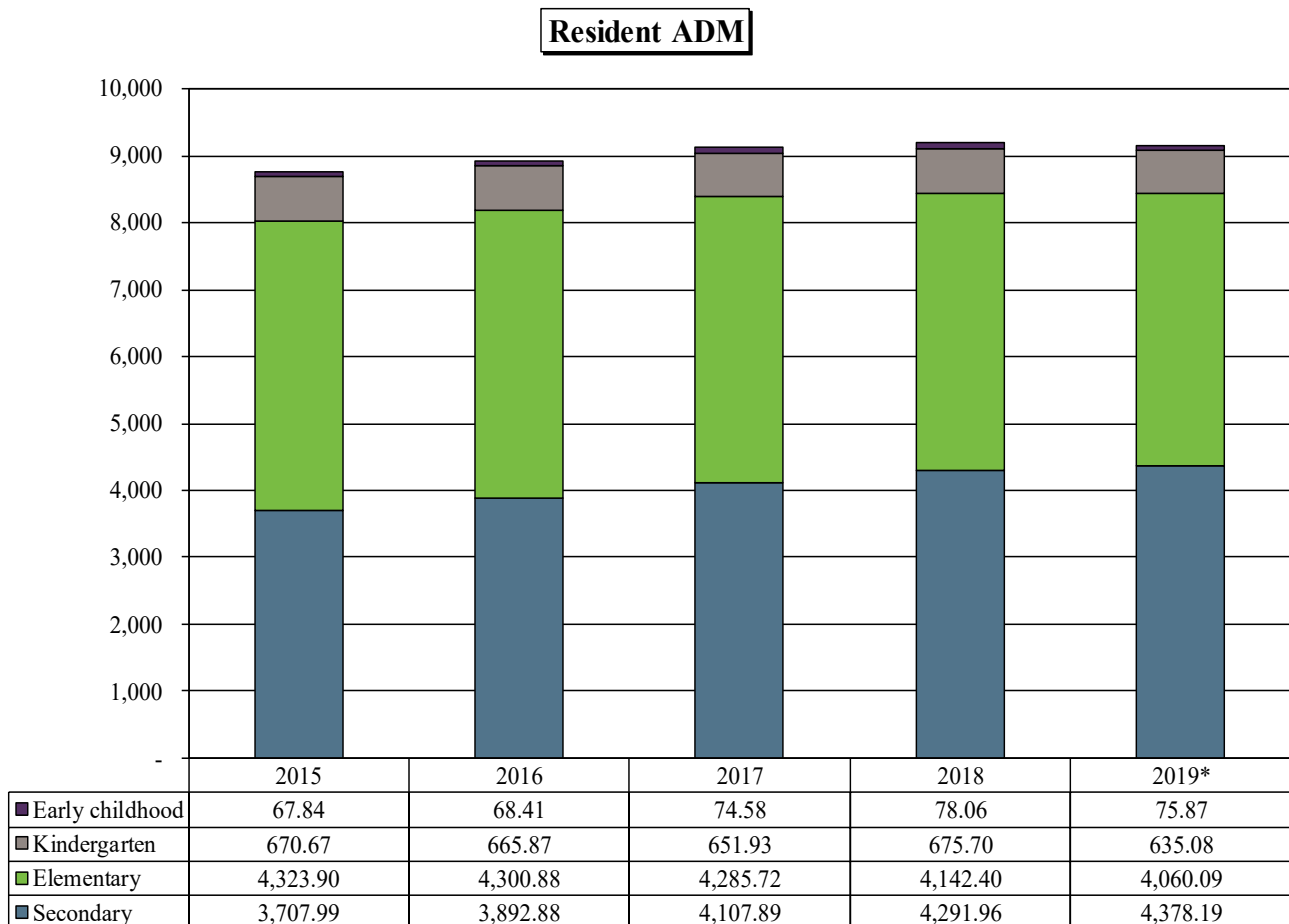
\* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

**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.

<b>Resident ADM</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019*</b>
Early childhood	67.84	68.41	74.58	78.06	75.87
Kindergarten	670.67	665.87	651.93	675.70	635.08
Elementary	4,323.90	4,300.88	4,285.72	4,142.40	4,060.09
Secondary	3,707.99	3,892.88	4,107.89	4,291.96	4,378.19
<b>Total Resident ADM</b>	<b>8,770.40</b>	<b>8,928.04</b>	<b>9,120.12</b>	<b>9,188.12</b>	<b>9,149.23</b>



\* Estimate as of November 18, 2019

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

**AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS (CONTINUED)**

The chart and graph on the previous page illustrate the steady increase in resident ADM experienced by the District over the past five years, with the exception of 2019. Total resident ADM has increased 4.3% since 2015 but decreased 0.4% between 2018 and 2019.

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 2015-2019	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.

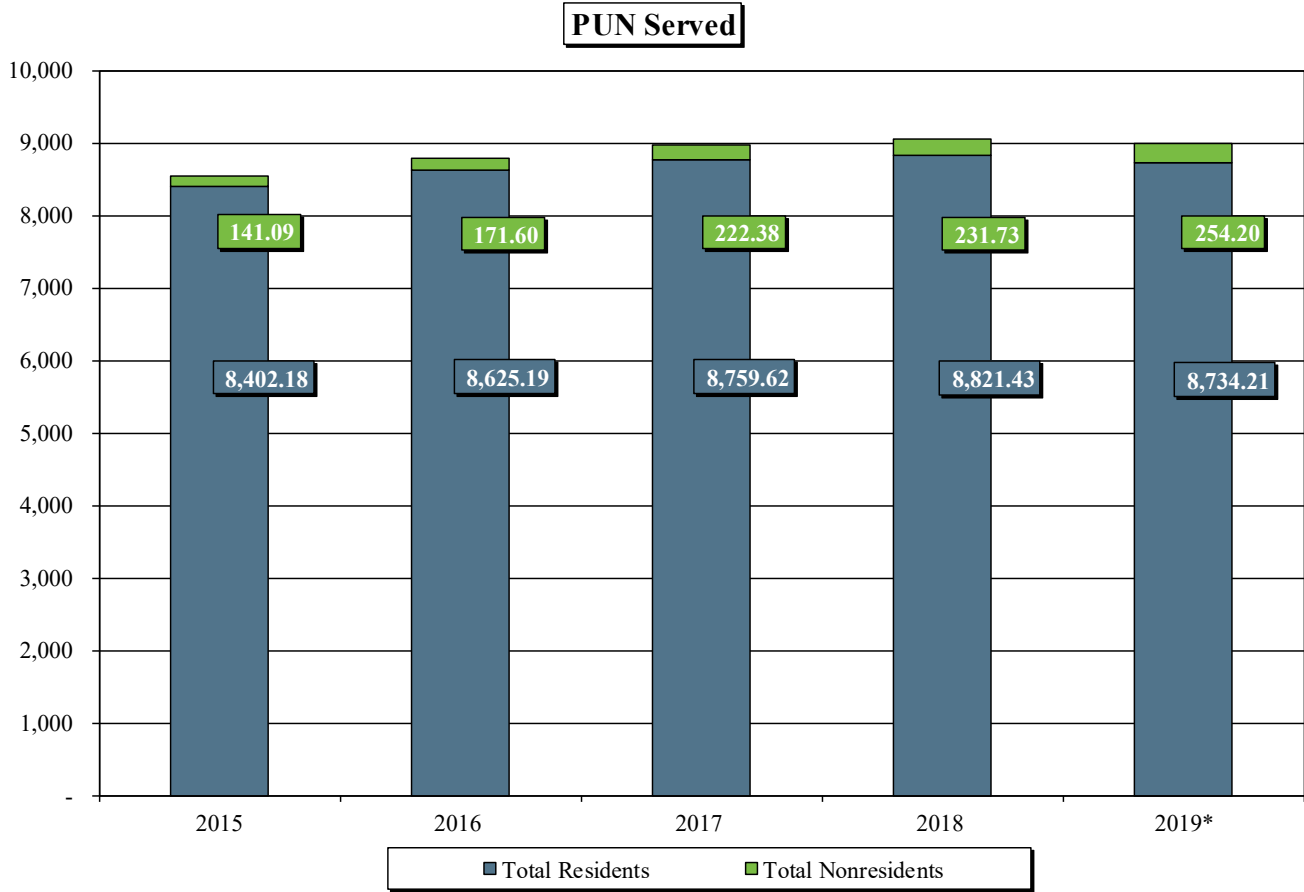
The pupil units (PUN) served table below and graph on the following page converts the resident ADM into weighted or adjusted pupil unit data for the past five years taking into consideration the above weighting factors and open enrollment.

PUN	2015	2016	2017	2018	2019*
Residents	9,511.53	9,706.63	9,941.69	10,046.17	10,024.86
Resident PUN loss	(1,109.35)	(1,081.44)	(1,182.07)	(1,224.74)	(1,290.65)
Nonresident PUN gain	141.09	171.60	222.38	231.73	254.20
<b>Total PUN Served</b>	<b>8,543.27</b>	<b>8,796.79</b>	<b>8,982.00</b>	<b>9,053.16</b>	<b>8,988.41</b>

\*Estimate as of November 18, 2019

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

**AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS (CONTINUED)**



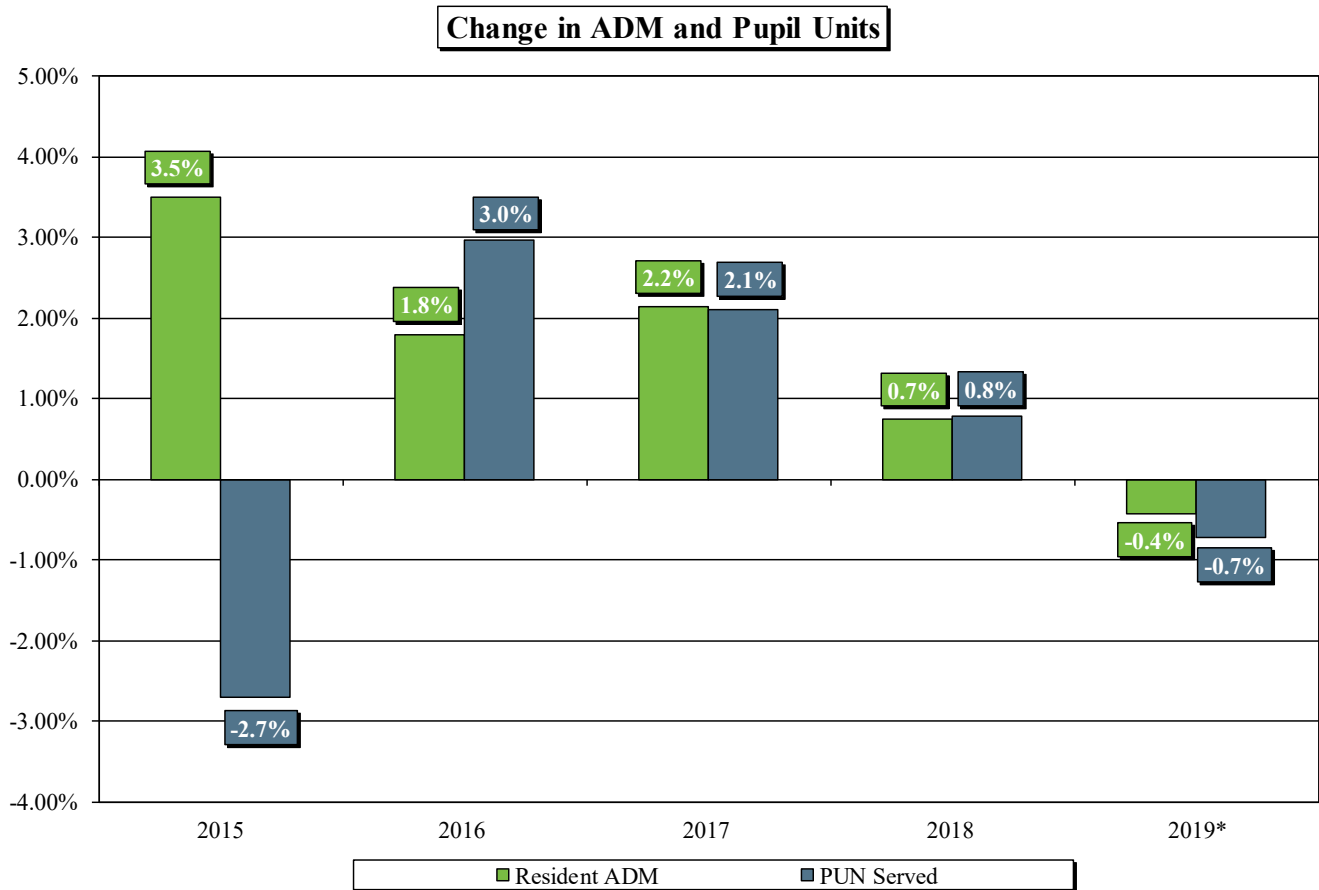
\* Estimate as of November 18, 2019

Comparing 2018 to 2019, total PUN decreased 64.75, or 0.7%. Resident pupil units decreased 0.2% and the effects of open enrollment loss increased 4.4%. Net losses in open enrollment totaled 1,036.45 in 2019, an increase from 993.01 in 2018.

**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 November 18, 2019

## Independent School District No. 720 Financial Analysis

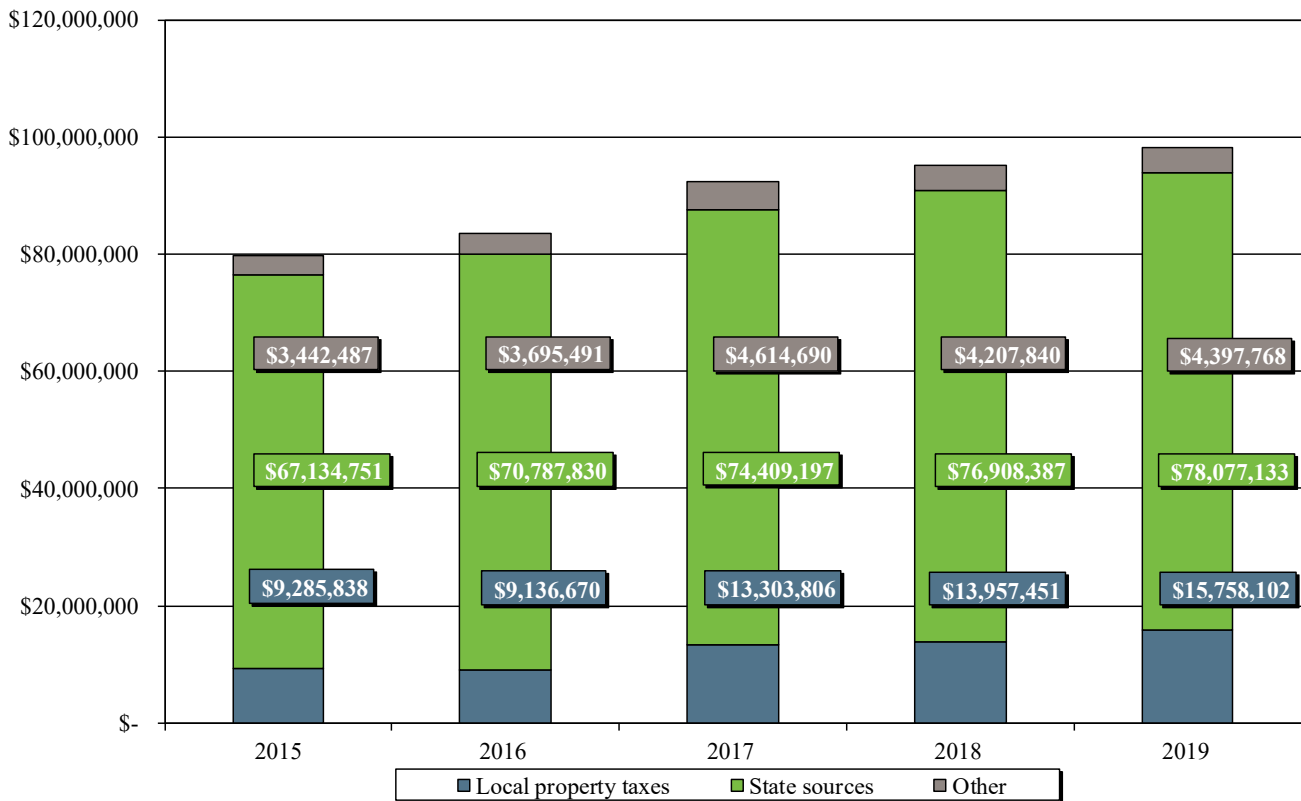
### GENERAL FUND SOURCES OF REVENUE

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

	2015	2016	2017	2018	2019
Local property taxes	\$ 9,285,838	\$ 9,136,670	\$ 13,303,806	\$ 13,957,451	\$ 15,758,102
State sources	67,134,751	70,787,830	74,409,197	76,908,387	78,077,133
Other	3,442,487	3,695,491	4,614,690	4,207,840	4,397,768
<b>Total</b>	<b>\$ 79,863,076</b>	<b>\$ 83,619,991</b>	<b>\$ 92,327,693</b>	<b>\$ 95,073,678</b>	<b>\$ 98,233,003</b>

State revenue sources represent 79.5% of the General Fund total revenue, with local taxpayers contributing 16.0% of the funding and federal and other sources making up the remaining 4.5%.

**General Fund Sources of Revenue**



Overall, General Fund revenue increased 3.3%, or \$3,159,325. Local property taxes increased \$1,800,651 or 12.9% in 2019 primarily due to a \$1,917,000 increase in the General Fund's share of the levy, which was mostly a result of increases in the capital projects and long-term facilities maintenance (LTFM) levies. Revenue from state sources increased \$1,168,746, or 1.5% in 2019 due to an increase of 2% in the formula allowance, or \$124 per pupil unit, offset a decrease in PUN of 64.75. Other revenues, which include local, county, and federal revenue increased \$189,928, or 4.5%. This increase is mostly the result of a Mdwaketen grant and utility rebate for an LED lighting project in 2019.

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

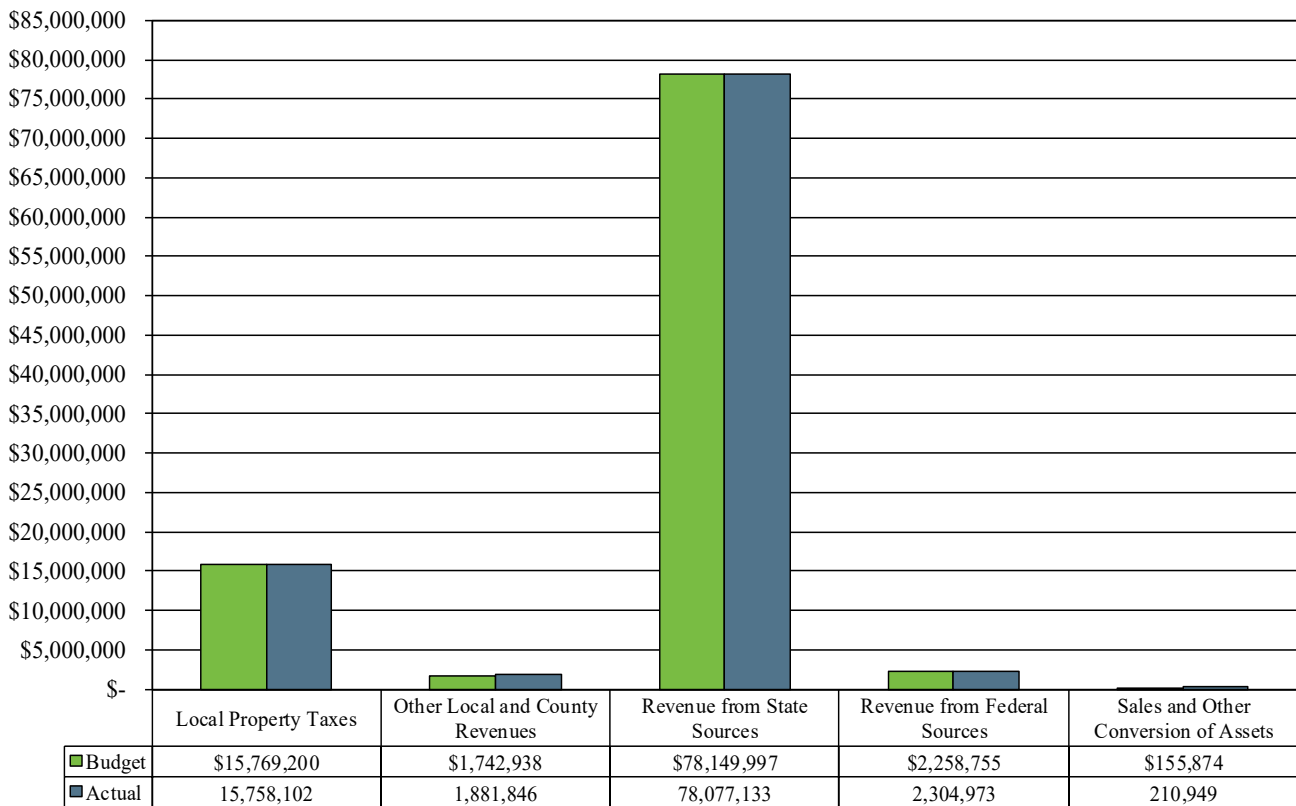
**GENERAL FUND REVENUES BUDGET AND ACTUAL**

The graph below outlines the District's final budget and actual results for General Fund revenues.

In June 2018, the District approved a General Fund revenue budget of \$98,111,781. There was an amendment made to the budget in February 2019, which decreased the General Fund revenue to \$98,076,764. With actual revenues coming in at \$98,233,003, the final budget produced a variance of \$156,239 or 0.2%.

Other local and county sources of revenue came in \$138,908, or 8.0%, over budget. All other sources of revenue were also relatively consistent with budgeted amounts.

**2019 General Fund Revenues  
Budget and Actual**



**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:

<b>Shakopee</b>					
<b>General Fund</b>	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Property taxes	\$ 1,158	\$ 1,108	\$ 1,587	\$ 1,661	\$ 1,906
Other local sources	220	220	255	243	253
State aid	8,496	8,702	8,916	9,178	9,442
Federal aid	233	250	314	273	279
<b>Total General Fund Revenue</b>	<b>\$ 10,107</b>	<b>\$ 10,280</b>	<b>\$ 11,072</b>	<b>\$ 11,355</b>	<b>\$ 11,880</b>

<b>Seven-County Metro Area</b>					
<b>General Fund</b>	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Property taxes	\$ 2,187	\$ 2,342	\$ 2,516	\$ 2,638	N/A
Other local sources	387	392	423	433	N/A
State aid	9,030	9,357	9,387	9,625	N/A
Federal aid	447	447	480	474	N/A
<b>Total General Fund Revenue</b>	<b>\$ 12,051</b>	<b>\$ 12,538</b>	<b>\$ 12,806</b>	<b>\$ 13,170</b>	<b>N/A</b>

<b>State-Wide</b>					
<b>General Fund</b>	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Property taxes	\$ 1,564	\$ 1,673	\$ 1,815	\$ 1,894	N/A
Other local sources	485	498	512	515	N/A
State aid	9,115	9,435	9,577	9,821	N/A
Federal aid	450	442	462	461	N/A
<b>Total General Fund Revenue</b>	<b>\$ 11,614</b>	<b>\$ 12,048</b>	<b>\$ 12,366</b>	<b>\$ 12,691</b>	<b>N/A</b>

\* Source: *School District Profiles*

\*\* Estimate as of November 18, 2019; 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:

<b>Shakopee</b>					
<b>General Fund</b>	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Administration and district support services	\$ 954	\$ 1,007	\$ 967	\$ 935	\$ 886
Elementary and secondary regular instruction	4,877	5,008	4,971	4,938	5,062
Vocational education instruction	87	92	104	76	105
Special education instruction	1,941	2,109	2,199	2,155	2,188
Instructional support services	686	742	979	846	790
Pupil support services	851	893	916	942	1,004
Sites and buildings	625	620	560	640	970
Capital expenditures	424	454	553	673	954
<b>Total General Fund Expenditures</b>	<b>\$ 10,445</b>	<b>\$ 10,925</b>	<b>\$ 11,249</b>	<b>\$ 11,205</b>	<b>\$ 11,959</b>

<b>Seven-County Metro Area</b>					
<b>General Fund</b>	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Administration and district support services	\$ 936	\$ 958	\$ 996	\$ 1,045	N/A
Elementary and secondary regular instruction	5,535	5,849	5,887	5,976	N/A
Vocational education instruction	133	146	153	154	N/A
Special education instruction	2,159	2,330	2,334	2,418	N/A
Instructional support services	677	725	765	748	N/A
Pupil support services	1,051	1,104	1,165	1,209	N/A
Sites and buildings	816	847	871	896	N/A
Capital expenditures	484	532	592	636	N/A
<b>Total General Fund Expenditures</b>	<b>\$ 11,791</b>	<b>\$ 12,491</b>	<b>\$ 12,763</b>	<b>\$ 13,082</b>	<b>N/A</b>

<b>State-Wide</b>					
<b>General Fund</b>	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Administration and district support services	\$ 991	\$ 1,016	\$ 1,049	\$ 1,091	N/A
Elementary and secondary regular instruction	5,266	5,428	5,499	5,602	N/A
Vocational education instruction	140	149	156	159	N/A
Special education instruction	2,050	2,179	2,231	2,315	N/A
Instructional support services	572	606	643	639	N/A
Pupil support services	989	1,021	1,076	1,122	N/A
Sites and buildings	868	879	894	924	N/A
Capital expenditures	649	677	701	743	N/A
<b>Total General Fund Expenditures</b>	<b>\$ 11,525</b>	<b>\$ 11,955</b>	<b>\$ 12,249</b>	<b>\$ 12,595</b>	<b>N/A</b>

\* Source: *School District Profiles*

\*\* Estimate as of November 18, 2019; 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:

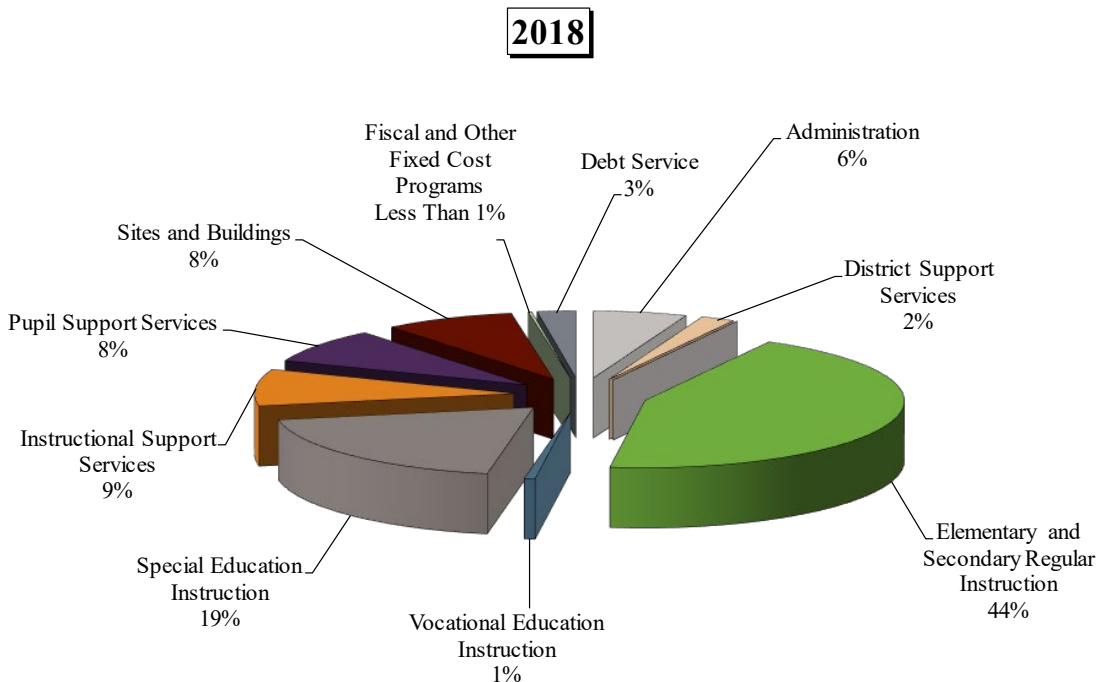
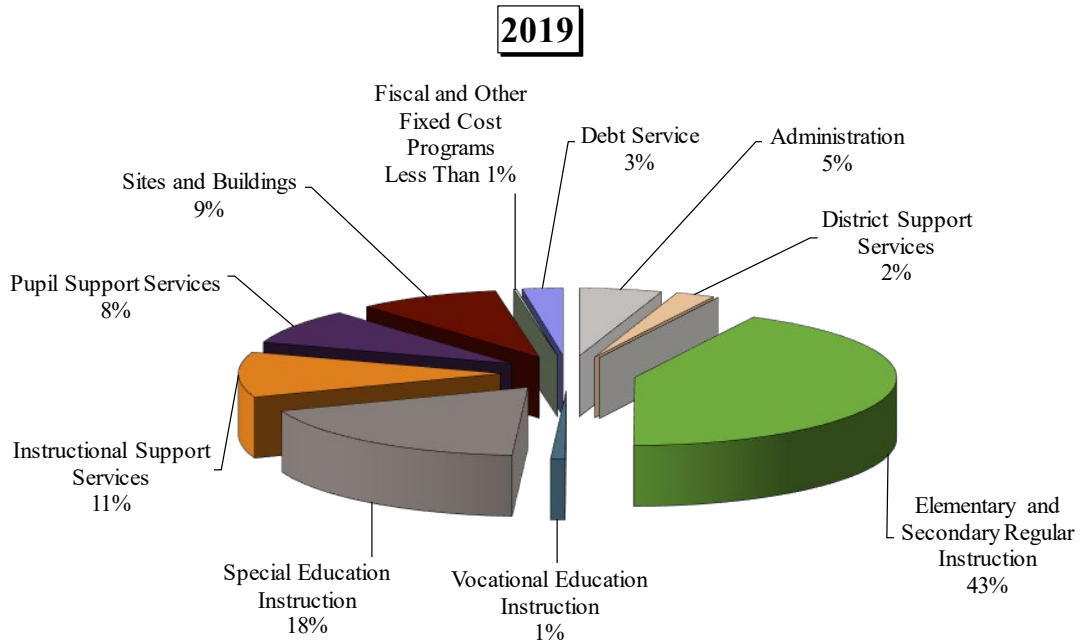
	2015	2016	2017	2018	2019
Administration	\$ 5,537,421	\$ 5,827,880	\$ 5,730,782	\$ 5,497,411	\$ 5,039,533
District Support Services	1,792,791	2,079,390	2,178,543	1,994,119	2,373,319
Elementary and Secondary Regular					
Instruction	38,675,988	41,008,818	41,747,541	41,670,362	42,107,757
Vocational Education Instruction	695,927	749,015	870,273	634,351	869,311
Special Education Instruction	15,373,634	17,206,868	18,441,870	18,072,758	18,189,490
Instructional Support Services	6,443,763	8,824,679	12,323,870	8,356,016	10,668,490
Pupil Support Services	6,770,050	7,260,151	7,614,151	7,871,201	8,303,685
Sites and Buildings	5,847,498	5,937,614	6,252,053	7,680,480	8,691,161
Fiscal and Other Fixed Cost Programs	215,914	211,184	191,091	199,020	172,683
Debt Service	1,186,067	1,007,414	1,882,902	2,257,700	2,477,570
<b>Total</b>	<b>\$ 82,539,053</b>	<b>\$ 90,113,013</b>	<b>\$ 97,233,076</b>	<b>\$ 94,233,418</b>	<b>\$ 98,892,999</b>

The District saw a \$4,659,581 increase in General Fund expenditures from 2018 and 2019. Expenditures across all categories except for administration and fiscal and other fixed cost programs increased in 2019. The most significant increase was in instructional support services, which increased \$2,312,474, or 27.7%, primarily as a result of new Apple leases, which resulted in the recognition of \$2,474,300 in expenditures in 2019. There was a new Apple lease in 2018 as well, however, the total amount was \$417,480. Sites and buildings increased \$1,010,681, or 13.2%, as a result of using LTFM revenue for projects in 2019, most of which were interior surfaces and mechanical systems projects. Pupil support services increased \$432,484 or 5.5% as a result of an increase in transportation fees and as a result of hiring additional preventative and outreach staff through Scott County in 2019. Debt service expenditures increased \$219,870, which was a result of having payments due on seven capital leases in 2019 compared to six in 2018. Administration expenditures decreased \$457,878 or 8.3% as a result of the middle school and high school assistant principals being reclassified as deans for 2019, which are coded to instructional support services, as well as cutting a shared position with the Chamber of Commerce. All other expenditure categories were relatively consistent with the prior year.

## 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 2017 and 2018. Expenditures decreased \$2,999,628, or 3.1%, from 2017 to 2018 and the allocation of expenditures remained fairly consistent.

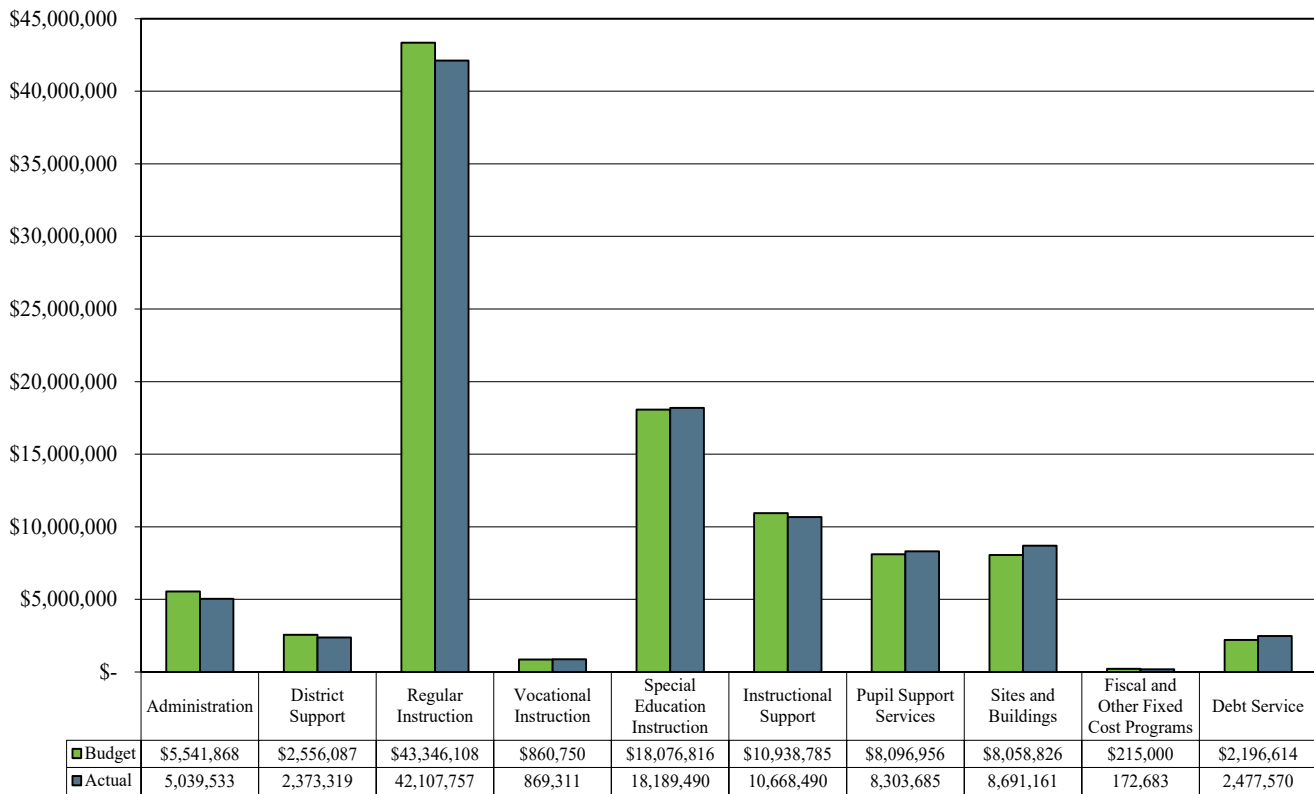


**Independent School District No. 720  
Financial Analysis**

**GENERAL FUND EXPENDITURES BUDGET AND ACTUAL**

The graph below outlines the budgeted and actual expenditures for the General Fund. Overall, actual expenditures were \$994,811 under budget. Administration came in \$502,335 under budget as a result of the middle school and high school assistant principals being reclassified as deans for 2019, which are coded to instructional support services. Elementary and secondary regular instruction expenditures were \$1,238,351 or 2.9% under budget. This was the result of the District budgeting based on prior year teacher levels. They had over 60 staff members leave during the summer of 2018 and the new staff that replaced them were on lower steps on the salary schedule. They also budgeted for the Skyward implementation, but most of the expenditures will be in fiscal year 2020. Sites and buildings came in \$632,335 over budget primarily as a result of LTFM projects being higher than anticipated in the budget. All other expenditure categories were relatively consistent with the budget.

**2019 General Fund Expenditures  
Budget and Actual**



**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:

	2015	2016	2017	2018*	2019*
Revenues	\$ 79,863,076	\$ 83,619,991	\$ 92,327,693	\$ 95,073,678	\$ 98,233,003
Expenditures	82,539,053	90,113,013	97,233,076	94,233,448	98,892,999
Excess of revenues over (under) expenditures	(2,675,977)	(6,493,022)	(4,905,383)	840,230	(659,996)
Transfers/other financing sources	13,580	1,239,504	3,451,632	926,149	2,662,538
Fund balance, July 1	10,436,920	7,774,523	2,521,005	1,067,254	2,833,633
<b>Fund Balance, June 30</b>	<b>\$ 7,774,523</b>	<b>\$ 2,521,005</b>	<b>\$ 1,067,254</b>	<b>\$ 2,833,633</b>	<b>\$ 4,836,175</b>

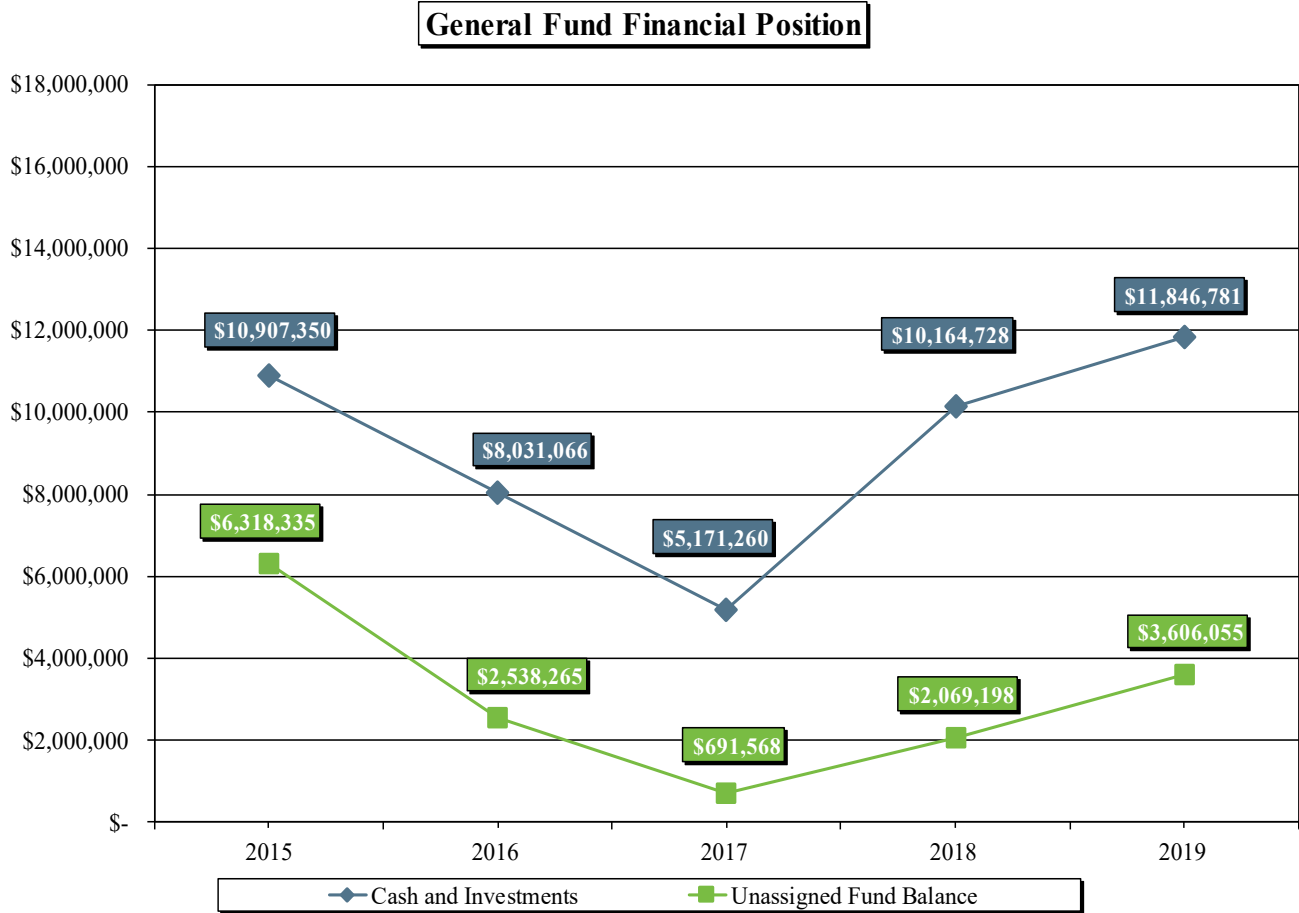
<b>Components of Fund Balance</b>					
Nonspendable	\$ 68,261	\$ 115,556	\$ 657,884	\$ 208,934	\$ 245,117
Restricted for					
Capital projects levy*	-	(479,477)	(303,080)	(106,858)	112,719
Health and safety*	(770,198)	(894,373)	-	-	-
Achievement and integration	-	-	-	-	288
Safe schools levy*	-	-	-	-	(7,172)
Long-term facilities maintenance*	-	-	-	(378,012)	(154,088)
Operating capital	2,158,125	1,241,034	-	702,109	728,530
Medical assistance	-	-	-	152,874	37,496
Assigned	-	-	20,882	185,388	267,230
Unassigned	6,318,335	2,538,265	691,568	2,069,198	3,606,055
<b>Total</b>	<b>\$ 7,774,523</b>	<b>\$ 2,521,005</b>	<b>\$ 1,067,254</b>	<b>\$ 2,833,633</b>	<b>\$ 4,836,175</b>

Unassigned Fund Balance as a Percentage of Expenditures	7.7%	2.8%	0.7%	2.2%	3.6%
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\* The negative UFARS restriction is reclassified to unassigned fund balance on the face of the 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 \$939,431, while total unassigned fund balance decreased \$2,712,280. Cash and unassigned fund balance increased \$1,682,053 and \$1,536,857, respectively, in 2018 due to revenues and other financing sources exceeding expenditures.

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

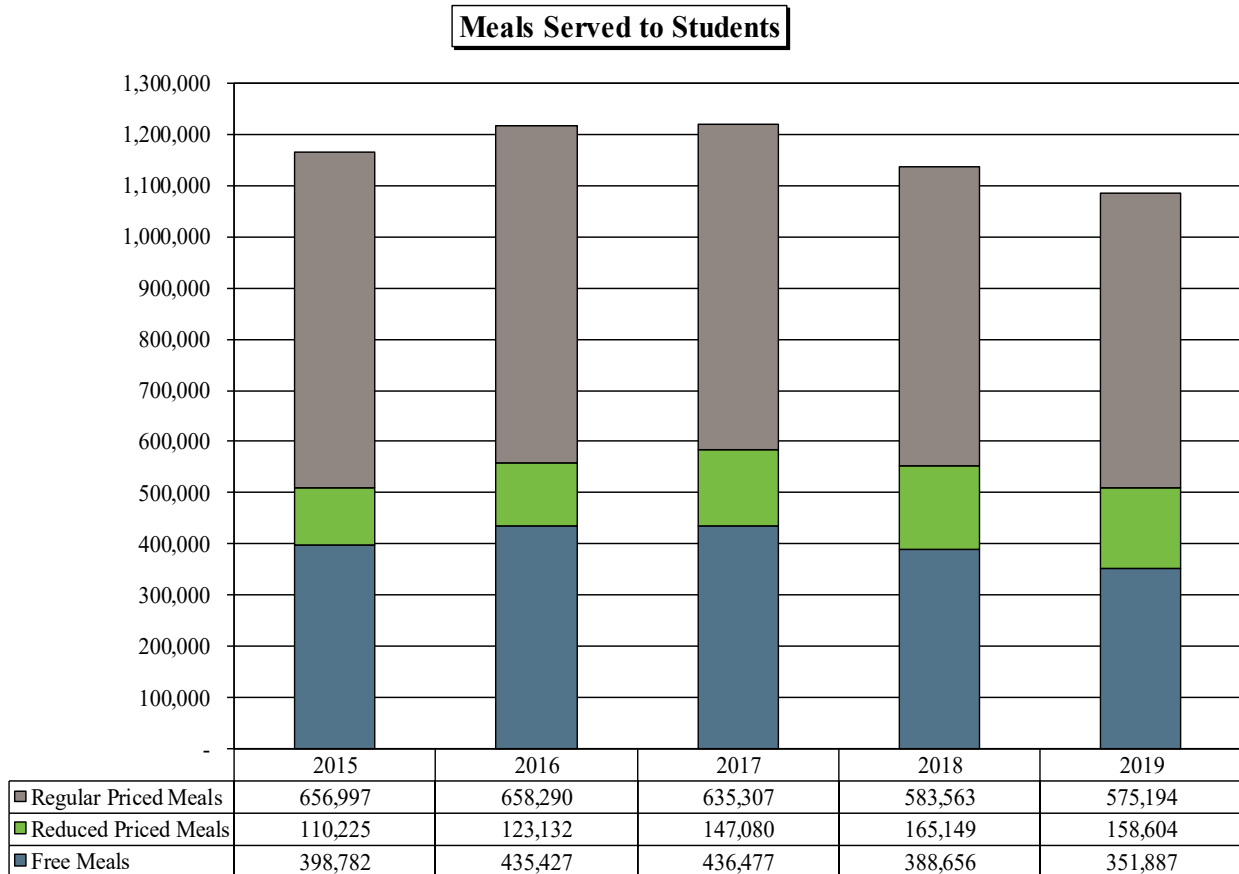
**FOOD SERVICE FUND**

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

<b>Year Ended June 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Revenues	\$ 3,927,153	\$ 4,409,632	\$ 4,544,864	\$ 4,477,075	\$ 4,381,114
Expenditures	3,899,796	4,186,026	4,566,784	4,454,642	4,298,637
Excess of revenues over (under) expenditures	27,357	223,606	(21,920)	22,433	82,477
Fund balance, July 1	423,079	450,436	674,042	652,122	674,555
<b>Fund Balance, June 30</b>	<b>\$ 450,436</b>	<b>\$ 674,042</b>	<b>\$ 652,122</b>	<b>\$ 674,555</b>	<b>\$ 757,032</b>

Food service revenues and expenditures remained relatively consistent with the prior year with a decrease of 2.1% and 3.5%, respectively. The 2019 activity in the Food Service Fund resulted in a fund balance increase to \$757,032, which is 17.6% of expenditures or just over one month 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.



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

The total number of meals served decreased from 2018 to 2019.

**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:

<b>Revenues</b>					
	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Shakopee	\$ 497	\$ 542	\$ 547	\$ 536	\$ 530
State-wide	517	543	554	553	N/A
Seven county metro area	516	545	557	554	N/A

<b>Expenditures</b>					
	<b>2015*</b>	<b>2016*</b>	<b>2017*</b>	<b>2018*</b>	<b>2019**</b>
Shakopee	\$ 494	\$ 515	\$ 550	\$ 533	\$ 520
State-wide	525	539	546	550	N/A
Seven county metro area	515	539	545	546	N/A

\* Source: *School District Profiles*

\*\* Estimate as of November 18, 2019; 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:

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Revenues	\$ 1,915,937	\$ 2,338,577	\$ 2,760,027	\$ 2,793,651	\$ 2,800,117
Expenditures	1,976,362	2,250,884	2,670,134	2,705,633	2,700,825
Excess of revenues over (under) expenditures	(60,425)	87,693	89,893	88,018	99,292
Fund balance, July 1	73,106	12,681	100,374	190,267	278,285
<b>Fund Balance, June 30</b>	<b>\$ 12,681</b>	<b>\$ 100,374</b>	<b>\$ 190,267</b>	<b>\$ 278,285</b>	<b>\$ 377,577</b>
<b>Components of Fund Balance</b>					
Restricted for					
Community Education	\$ (75,851)	\$ (17,867)	\$ (153,567)	\$ (179,501)	\$ (45,220)
ECFE	15,277	55,576	120,562	136,180	82,014
School Readiness	73,255	62,665	223,272	321,606	340,783
<b>Total</b>	<b>\$ 12,681</b>	<b>\$ 100,374</b>	<b>\$ 190,267</b>	<b>\$ 278,285</b>	<b>\$ 377,577</b>

Revenues exceeded expenditures for the fourth time in the five years presented. During 2019, revenues were consistent, increasing 0.2%, while expenditures were also consistent, decreasing 0.2%.

**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					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 242	\$ 287	\$ 332	\$ 334	\$ 339
State-wide	525	562	595	607	N/A
Seven county metro area	651	692	733	752	N/A

Expenditures					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 250	\$ 277	\$ 321	\$ 323	\$ 327
State-wide	521	550	579	606	N/A
Seven county metro area	632	676	713	750	N/A

\* Source: *School District Profiles*

\*\* Estimate as of November 18, 2019; 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					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 1,677	\$ 1,601	\$ 2,452	\$ 2,459	\$ 2,627
State-wide	1,002	991	1,050	1,056	N/A
Seven county metro area	1,127	1,084	1,118	1,120	N/A

Expenditures					
	2015*	2016*	2017*	2018*	2019**
Shakopee	\$ 8,748	\$ 1,916	\$ 2,381	\$ 4,579	\$ 2,599
State-wide	1,406	1,433	1,275	1,224	N/A
Seven county metro area	1,680	1,453	1,323	1,230	N/A

\* Source: *School District Profiles*

\*\* Estimate as of November 18, 2019; seven county metro area and state-wide averages are not available.

Expenditures for 2015 were significantly inflated due to the inclusion of over \$54 million of 2005A, 2006A, and 2006B bonds paid off by the 2013 crossover refunding bonds and the 2014A refunding bond during 2015.

## **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 2019 General Education Aid was increased \$124 (2%) to \$6,312. For 2020 and 2021, the formula allowance is set at \$6,438 and \$6,567, respectively, which is an increase of 2% each year.

### **COMPENSATORY REVENUE**

The compensatory pilot grants have been added permanently to regular compensatory revenue at the 2017 level. A percentage of the total compensatory revenue (regular plus pilot grant) must be used for extended time activities. This percentage was 3.5% for 2019. For 2020 and 2021, this percentage increases based on the 2% increases each year in the formula allowance to 5.5% and 7.5%, respectively.

### **SPECIAL EDUCATION**

Beginning in 2020, cross subsidy reduction aid will be established as a new component of the special education aid formula. Cross subsidy reduction aid will be a percentage of each district's initial cross subsidy for the prior fiscal year – 2.6% for 2020 and 6.43% for 2021 and later. The tuition rate paid by the resident school district for open enrolled special education students served by another district or charter school will be reduced from 90% to 85% of unfunded costs for 2020 and to 80% for 2021 and later. The hold harmless calculation will be adjusted to reduce reliance on the 2016 base and factor in current year costs.

For 2020, the special education aid cap is increased to the greater of the current cap or the sum of 56% of current year special education program costs plus 100% of current year special education transportation cost plus the tuition adjustment. For 2021 and later, the cap is eliminated.

Beginning in 2021, the pupil-driven portion of the initial special education aid formula will reflect 2018 data.

The special education hold harmless guarantee is limited to the sum of 90% in 2020, 85% in 2021, 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 4.6% in 2020 until the inflation adjustment reaches 2.0%.

## **Independent School District No. 720 Legislative Summary**

### **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. Total amounts available state-wide will be \$45.2 million in 2020 and \$52.5 million in 2021.

The equalizing factor for tier 2 of the operating referendum was increased from \$510,000 to \$567,000.

### **BOARD CONTROL OF EXTRACURRICULAR ACTIVITIES**

School boards are required to take charge of and control all extracurricular activities. School districts are required to reserve revenue raised for extracurricular activities and spend the revenue only for extracurricular activities.

### **SAFE SCHOOLS SUPPLEMENTAL AID**

Funding is contingent based on the 2019 closing balance and will be up to \$30 million. The aid will be allocated among districts and charter schools based on total adjusted ADMs for 2018. The aid will be available beginning October 1, 2019, and will be allocated during 2020. Aid must be used for the same purposes as the safe schools levy.

### **VOLUNTARY PREKINDERGARTEN (VPK)/SCHOOL READINESS PLUS**

For 2020 and 2021 only, the 4,000 seats currently expiring after 2019 will continue to be funded.

### **SAFE SCHOOLS REVENUE**

Revenue is \$54/PU for 2019 and \$41.50/PU for 2020 and later with a maximum revenue of \$30,000 per District for 2019 and later. Districts must annually report safe schools expenditures to MDE by area and any new staff positions hired beginning in 2019.

### **DISPOSAL OF SURPLUS COMPUTERS**

School districts are authorized to sell or give surplus computers to charitable organizations for educational use or to currently enrolled students who intend to enroll the following year.

### **ENERGY USE REDUCTIONS AND REPORTING**

School districts are required to enter and maintain monthly consumption data into the Minnesota B3 benchmarking program for each school building.

**Independent School District No. 720**  
**Legislative Summary**

**PENSION BILL**

Augmentation has been eliminated for TRA members after 12/31/17, 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 FY2024. Required employer contributions will increase 0.21% for FY2019 to FY2023 and 0.2% in FY2024 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. 84 – Fiduciary Activities** – GASB has issued GASB Statement No. 84 relating to accounting and financial reporting for fiduciary activities. This new statement establishes clarity to determine when a government has fiduciary responsibility for a certain activity.
- **Accounting Standard Update – GASB Statement No. 87 – Leases** – GASB has issued GASB Statement No. 87 relating to accounting and financial reporting for leases. This new statement establishes a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset.

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 this issue with you further and their applicability to your District.

### **ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 84 – *FIDUCIARY ACTIVITIES***

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

GASB Statement No. 84 describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

**Independent School District No. 720**  
**Emerging Issues**

**ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 84 – *FIDUCIARY ACTIVITIES* (CONTINUED)**

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB Statement No. 84 is effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

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

**ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 87 – *LEASES***

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

**Independent School District No. 720**  
**Emerging Issues**

**ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 87 – LEASES**  
**(CONTINUED)**

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

GASB Statement No. 87 is effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

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

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

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

**June 30, 2019**

PRELIMINARY

**Independent School District No. 720  
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**Independent School District No. 720**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2019**

Federal Agency/Pass Through Agency/Program Title	Federal CFDA Number	Expenditures
<b>U.S. Department of Agriculture</b>		
Through Minnesota Department of Education		
Child Nutrition Cluster		
Commodities Program	10.555	\$ 323,970
School Breakfast	10.553	281,295
Type A Lunch	10.555	1,383,270
Special Milk	10.556	11,985
Summer Food Service	10.559	48,971
Total Child Nutrition Cluster and U.S. Department of Agriculture		<u>2,049,491</u>
<b>U.S. Department of Education</b>		
Through Minnesota Department of Education		
Title I, Part A	84.010	662,864
Title III, Part A - English Language Acquisition	84.365	138,386
Title III, Part A - Immigrant Grant	84.365	7,700
Total Title III, Part A		<u>146,086</u>
Title II, Part A - Supporting Effective Instruction	84.367	142,534
Special Education Cluster		
Special Education	84.027	1,225,845
Disabled Early Education	84.173	19,692
Total Special Education Cluster		<u>1,245,537</u>
Special Education - Infants and Toddlers	84.181	38,022
Through Southwest Metro Educational Cooperative		
Carl Perkins	84.048A	15,275
Direct		
Indian Education - Grants to Local Educational Agencies	84.060	36,000
Total U.S Department of Education		<u>2,286,318</u>
Total Federal Expenditures		<u>\$ 4,335,809</u>

**Independent School District No. 720**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2019**

**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 financial statements.

**NOTE 2 – PASS-THROUGH GRANT NUMBERS**

All pass-through entities listed above use the same CFDA 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% de minimis indirect cost rate.

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

**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 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, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2019.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 2019-001 that we consider to be a material weakness.

### **Compliance and Other Matters**

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

### **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 financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

Minneapolis, Minnesota  
December 9, 2019

**Report on Compliance for Each Major Federal Program and 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**

We have audited Independent School District No. 720's, Shakopee, Minnesota compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. 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 Accordance with the Uniform Guidance.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Independent School District No. 720 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered 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. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Minneapolis, Minnesota  
December 9, 2019

**Independent School District No. 720  
Schedule of Findings and Questioned Costs in  
Accordance with the Uniform Guidance  
June 30, 2019**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes, Audit Finding 2019-001
• Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

**Federal Awards**

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516	No

**Identification of Major Programs**

CFDA No.:	10.553, 10.555, 10.556, 10.559
Name of Federal Program or Cluster:	Child Nutrition Cluster
CFDA No.:	84.027 and 84.173
Name of Federal Program or Cluster:	Special Education Cluster
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, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Audit Finding 2019-001 – 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 financial statements requires adequate segregation of accounting duties.

*Condition:*

During the year ended June 30, 2019, 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 Clerk 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 financial statements.

*Cause:*

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

*Recommendation:*

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

**Independent School District No. 720  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance  
June 30, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Audit Finding 2019-001 – Lack of Segregation of Accounting Duties (Continued)**

*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 compliance 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.
- 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.

**Independent School District No. 720  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance  
June 30, 2019**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Audit Finding 2019-001 – Lack of Segregation of Accounting Duties (Continued)**

**CORRECTIVE ACTION PLAN (CAP): (CONTINUED)**

3. Official Responsible for Ensuring CAP  
Jeff Priess, 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**

There were no federal award findings or questioned costs.

**SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

**Audit Finding 2018-002**

*Criteria or Specific Requirement:*

Internal control procedures should be in place that ensures the District's procurement policy is followed.

*Condition:*

During the course of our engagement, we noted the District is not following its procurement policy in regards to purchases in the Child Nutrition Program.

*Context:*

The District could be procuring contracts that do not abide by the procurement policy guidelines.

*Effect or Potential Effect:*

The lack of internal control to ensure the procurement policy is followed could result in purchasing activity that is outside of the District's procurement procedures.

*Cause*

The District's internal control structure did not ensure all vendors selected were procured properly.

**Independent School District No. 742  
Schedule of Findings and Questioned Costs  
in Accordance with the Uniform Guidance**

**SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Audit Finding 2018-002 (Continued)**

*Recommendation:*

Review the procurement policy and related internal controls to ensure all vendors are selected using this process.

**Corrective Action Taken**

During fiscal year 2019, the District hired an outside company to ensure they were appropriately procuring all contracts related to the Child Nutrition Program.

PRELIMINARY

**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 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, 2019, and the related notes to financial statements, and have issued our report thereon dated December 9, 2019.

The *Minnesota Legal Compliance Audit Guide for School Districts* promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our audit considered all of the listed categories.

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 *Minnesota Legal Compliance Audit Guide for School Districts*, except as described in the Schedule of Findings and Corrective Action Plans on Legal Compliance. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions.

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.

Minneapolis, Minnesota  
December 9, 2019

**Independent School District No. 720  
Schedule of Findings and Corrective Action Plans  
on Legal Compliance**

**CURRENT AND PRIOR YEAR LEGAL COMPLIANCE FINDING:**

**Eliminate Old Outstanding Checks:**

According to *Minnesota Statutes* 345.38-.43, if the local government's records show unclaimed property over \$100 for more than three years, the property should be reported and paid or delivered to the State Commissioner of Commerce.

During our audit, we noted outstanding checks over \$100 and more than three years old included as reconciling items on the bank reconciliation.

**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  
The District will report unclaimed property to the state as defined in statute.
3. Official Responsible for Ensuring CAP  
Jeff Priess, Director of Finance and Operations, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP  
The planned completion date for the CAP is June 30, 2020.
5. Plan to Monitor Completion of CAP  
The School Board will be monitoring this CAP.



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**Superintendent:** Dr. Mike Redmond  
**Finance Director:** Jeffrey Priess

**To:** School Board

**From:** Jeff Priess

**Date:** December 9, 2019

**Re:** Final Levy Approval (Taxes Payable 2020)

Administration recommends that the School Board certify the Payable 2020 levy in the amount of \$40,071,272.42. The Board has previously approved the preliminary levy as a “maximum levy” and final levy requires a certified dollar amount.

I have attached a power point that provides information relating to the current year budget and the Payable 2020 levy as required under current state law. Tax information presented pertains to (SCHOOL DISTRICT TAXES) only.



# Shakopee Public Schools

## Final Levy Approval

**Taxes Payable 2020**

**Funding for the 2020-21 school year**

**December 9, 2019**

# Overview

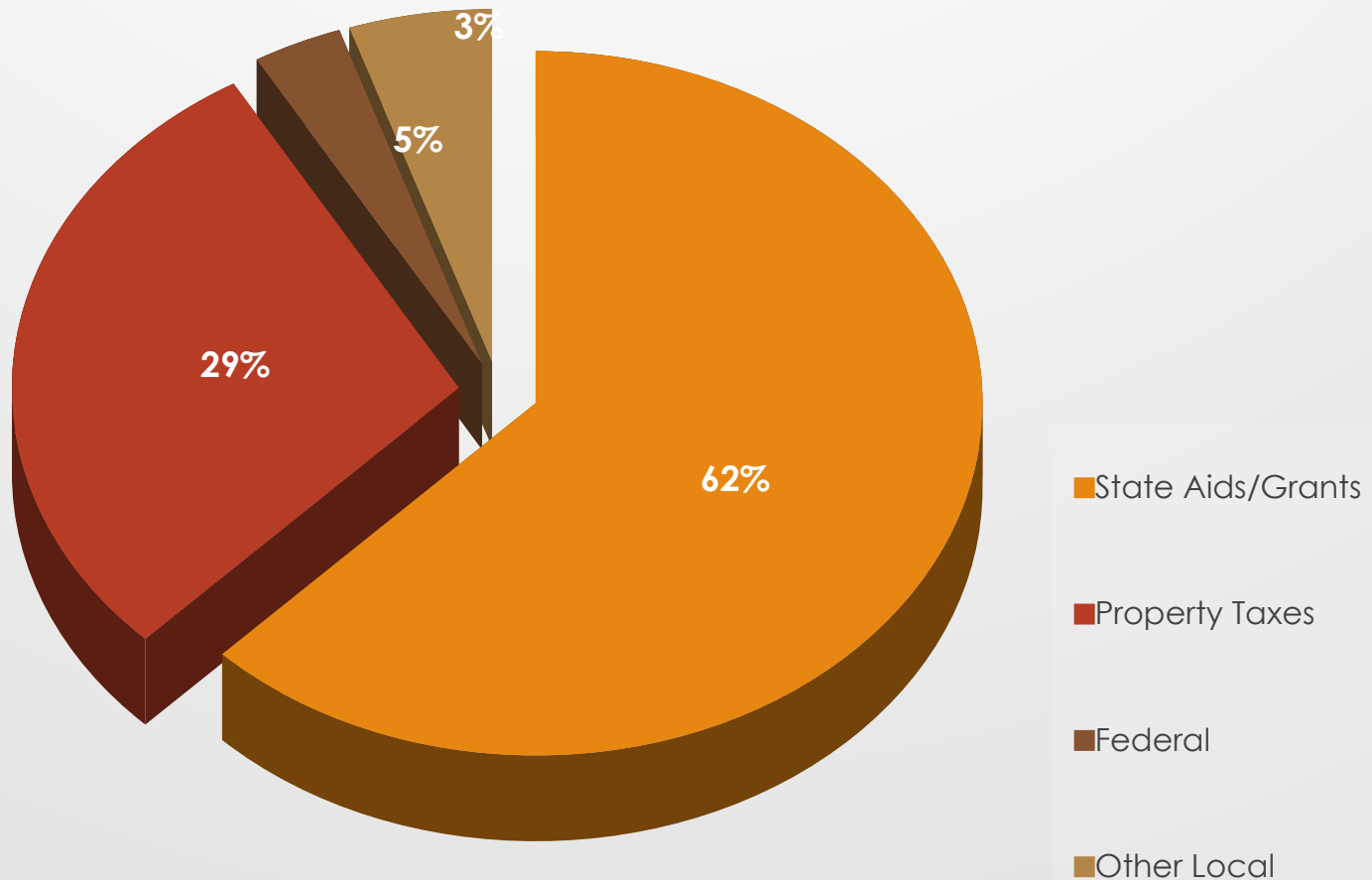
**Financing of public education in MN comes from a combination of state aid, federal allocations, locally generated fees**

**➤ and:**

***property taxes***

# REVENUE SOURCES

## Governmental Funds 2019-20



# School District Property Taxes

Made up of voter approved levies:

Operating Referendum, Capital Projects and Building Bond  
Debt

and

Discretionary Levies:

For expenditures or levy limits in categories authorized in law-  
LTFM (Long-term Facilities Maintenance)

Safe Schools

Building Lease

(Not all inclusive)

# School District Funds

The district levies within three (3) funds	Proposed Levy	% of Total
<b>General Fund</b>	<b>\$15,312,171.88</b>	<b>38.21%</b>
<b>Community Education Fund</b>	<b>\$618,405.51</b>	<b>1.54%</b>
<b>Debt Service Fund</b>	<b>\$24,140,695.03</b>	<b>60.25%</b>
<b>Total</b>	<b><u>\$40,071,272.42</u></b>	<b><u>100%</u></b>

# Proposed Levy Change

Fund	Final Pay 2019 Levy	Proposed Pay 2020 Levy	Levy Change
General Fund	\$15,320,662.91	\$15,312,171.88	<b>-\$8,491.03</b>
Community Education Fund	\$591,469.02	\$618,405.51	\$26,936.49
Debt Service Fund	\$22,576,015.51	\$24,140,695.03	\$1,564,679.52
<b>Total</b>	<b><u>\$38,488,147.44</u></b>	<b><u>\$40,071,272.42</u></b>	<b><u>\$1,583,124.98</u></b>

# Tax Levies-General Fund

## Levy comparison

Category	Revenue Component(s)	Pay 19 Amount	Pay 20 Proposed
Voter approved:	Capital Projects (Rate * Tax Cap)	\$3,329,346.42	\$3,527,108.07
Legislative Formula Driven:	LTFM	\$1,836,071.64	\$1,991,849.29
Expenditure Limits:	Building Lease (Increase to ALC Lease)	\$1,677,428.89	\$1,993,889.45

# Tax rate calculation- NTC

8

	Pay 19	Est. Pay 20
Tax Capacity	\$64,749,757	\$71,090,027
* less TIF	(\$1,657,341)	(\$2,001,680)
** less Fiscal Disp.	(\$9,387,669)	(\$10,068,548)
Net Tax Capacity. (1)	\$53,704,747	\$59,019,799
Tax Capacity Levy	\$31,929,721.00	\$33,520,113.50
less Fical Disp. Dist.	(\$3,501,731)	(\$3,757,403)
Net Tax Levy. (2)	\$28,427,990.00	\$29,762,710.50
Tax Rate. (2)/(1)	52.93%	50.43%

# Tax rate calculation- Referendum MV

9

	Pay 19	Est. Pay 20
Referendum Mkt Value	\$5,184,000,500	\$5,665,999,300
less TIF*		
less Fiscal Disp.		
Net RMV (1)	\$5,184,000,500	\$5,665,999,300
Market Value Tax Levy	\$6,558,426.44	\$6,551,158.92
less Fiscal Disp. Dist.	(\$837,477)	(\$756,185)
Net Mkt Levy (2)	\$5,720,949.44	\$5,794,973.92
Tax Rate. (1)/(2)	.11036%	.10228%

## **Tax Increment Financing-**

**TIF is a public financing method used as a subsidy for redevelopment, infrastructure and other community improvement projects.**

**In general there is NO loss of revenue to a School District when a TIF district is established because revenue for school districts is determined by state set formulas based on enrollment and cost factors.**

**Capital project levies are an exception to the rule (because the revenue is determined by a formula) based on the tax base.**

## Residential Homestead (School Tax Examples)

Assume no increase in Market Value

ESTIMATE

### Taxes Payable 2019

Tax Capacity Rate	52.93%
Ref Mkt Value Rate	0.11%

### Taxes Payable 2020

Tax Capacity Rate	50.43%
Ref Mkt Value Rate	0.10%

Value	Tax Cap	Tax Amt	Value	Tax Cap	Tax Amt	\$Tax Incr	% Tax Incr
250,000	2,500	1,599	250,000	2,500	1,516	-83	-5.180%
375,000	3,750	2,399	375,000	3,750	2,275	-124	-5.180%
500,000	5,000	3,198	500,000	5,000	3,033	-166	-5.180%

## Residential Homestead (School Tax Examples)

Assume 9% increase in Market Value

ESTIMATE

Taxes Payable 2019			Taxes Payable 2020				
Tax Capacity Rate	52.93%		Tax Capacity Rate	50.43%			
Ref Mkt Value Rate	0.11%		Ref Mkt Value Rate	0.10%			
Value	Tax Cap	Tax Amt	Value	Tax Cap	Tax Amt	\$Tax Incr	% Tax Incr
250,000	2,500	1,599	272,500	2,725	1,653	54	3.354%
375,000	3,750	2,399	408,750	4,088	2,479	80	3.354%
500,000	5,000	3,198	545,000	5,450	3,306	107	3.354%

# Board Action

**Board approval of the Pay 20 School Tax Levy in the amount of \$40,071,272.42**



---

**Superintendent:** Dr. Mike Redmond  
**Finance Director:** Jeffrey Priess

**To:** School Board

**From:** Jeff Priess

**Date:** December 9, 2019

**Re:** Parameters resolution for the sale of Capital Facilities Bonds

School Board has previously approved a capital improvement plan for various energy modifications at district facilities. The sale of Capital Facilities Bonds will provide funding for these improvements. Attached resolution authorizes the Superintendent and Director of Finance and Operations to approve the sale provided that the principal amount does not exceed \$5,650,000 and the true interest rate does not exceed 3%. Principal and interest payments are *Guaranteed* from the energy savings that result from the facility modifications.

**CERTIFICATION OF MINUTES  
RELATING TO  
GENERAL OBLIGATION CAPITAL FACILITIES BONDS, SERIES 2020A**

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 720 (SHAKOPEE)  
SHAKOPEE, MINNESOTA

GOVERNING BODY: SCHOOL BOARD

KIND, DATE, TIME AND PLACE OF MEETING:

A regular meeting held December 9, 2019, at 6:00 o'clock p.m., in the School District.

MEMBERS PRESENT:

MEMBERS ABSENT: Documents Attached: Extract of Minutes of said meeting.

**RESOLUTION STATING THE INTENTION OF THE SCHOOL BOARD  
TO ISSUE GENERAL OBLIGATION CAPITAL FACILITIES BONDS,  
SERIES 2020A AND AUTHORIZING THE APPROVAL OF THE SALE  
OF THOSE BONDS; COVENANTING AND OBLIGATING THE  
DISTRICT TO BE BOUND BY AND TO USE THE PROVISIONS OF  
MINNESOTA STATUTES, SECTION 126C.55 TO GUARANTEE THE  
PAYMENT OF THE PRINCIPAL AND INTEREST ON THESE BONDS**

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the obligations referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said obligations; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS MY HAND officially as such recording officer this \_\_\_\_ day of December, 2019.

\_\_\_\_\_  
School District Clerk

**EXTRACT OF MINUTES OF A MEETING  
OF THE SCHOOL BOARD OF  
INDEPENDENT SCHOOL DISTRICT NO. 720  
(SHAKOPEE)  
STATE OF MINNESOTA**

HELD: DECEMBER 9, 2019

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 720 (Shakopee), State of Minnesota, was held on December 9, 2019, at 6:00 o'clock p.m.

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

**RESOLUTION STATING THE INTENTION OF THE SCHOOL BOARD TO  
ISSUE GENERAL OBLIGATION CAPITAL FACILITIES BONDS, SERIES  
2020A AND AUTHORIZING THE APPROVAL OF THE SALE OF THOSE  
BONDS; COVENANTING AND OBLIGATING THE DISTRICT TO BE  
BOUND BY AND TO USE THE PROVISIONS OF MINNESOTA  
STATUTES, SECTION 126C.55 TO GUARANTEE THE PAYMENT OF THE  
PRINCIPAL AND INTEREST ON THESE BONDS**

BE IT RESOLVED by the School Board of Independent School District No. 720, State of Minnesota, as follows:

1. The Board hereby finds that it is necessary and expedient to sell and issue not to exceed \$5,650,000 principal amount of general obligation capital facilities bonds of Independent School District No. 720 (Shakopee) (the "District") pursuant to Minnesota Statutes, Section 123B.62 and Chapter 475, as amended (the "Bonds"). The Bonds shall provide funds for the following capital improvements and related financing costs:

- various energy modifications to various school district sites and facilities, including energy management and DDC updates and complete Allerton replacement; occupancy control of VAV boxes; lighting retrofit to LED with occupancy controls; lighting control system replacement; domestic water fixture upgrades; variable speed drives/pumps; ventilation control; automatic pool cover; boiler plant replacement; theatre house lighting control system; dimmer rack replacement; and new LED cyclorama lighting

2. The Board, having been advised by Baker Tilly Municipal Advisors, LLC, the District's Municipal Advisor, desires to proceed with the sale of the Bonds by direct negotiation to Robert W. Baird & Co. (herein "Baird") as authorized pursuant to Minnesota Statutes, Section

475.60, Subd. 2. Baird will purchase the Bonds in an arms-length commercial transaction with the District.

3. Baker Tilly Municipal Advisors, LLC is authorized to prepare an Official Statement related to the sale of the Bonds.

4. In January, 2020, the Superintendent and Director of Finance and Operations are authorized and directed to receive the negotiated proposal. If the principal amount does not exceed \$5,650,000, the true interest rate of the proposal does not exceed 3.000%, and a favorable recommendation to accept the proposal is received from Baker Tilly Municipal Advisors, LLC the Superintendent and Director of Finance and Operations are authorized and directed to accept the same as though the price and interest rate had been included herein and to award the sale of the Bonds to Baird (the "Purchaser"). The Superintendent and Director of Finance and Operations are authorized and directed to endorse an acceptance on both copies of the most favorable proposal and to send one copy of the proposal and the Bond Purchase Agreement to the Purchaser.

5. Upon approval of the sale of the Bonds by the Superintendent and Director of Finance and Operations, the Board will meet at a subsequent meeting to adopt the necessary approving resolution as drafted by the District's Bond Counsel.

6. The Bonds would be issued in the total aggregate principal amount of not to exceed \$5,650,000 and would mature within ten (10) years of the date of issuance. The Board hereby expresses its intent to issue and tentatively authorizes the issuance of said Bonds. The issuance of said Bonds shall become finally authorized, subject to the approval of the Commissioner of Education, unless a petition calling for a referendum on the question of whether to issue said Bonds, signed by more than fifteen percent (15%) of the voters of the District, is filed with the Board within thirty (30) days of the date of the adoption of this resolution. A petition must be in the form required by law. The minimum number of valid signatures for such a petition shall be determined as of the last day before the petition is filed with the Board.

7. The administration is authorized and directed to submit to the Commissioner of Education such additional information as may be necessary to secure any further approval of the Commissioner for the issuance of the Bonds that may be required by Minnesota Statutes, Section 123B.62. The submission of information and a request for approval prior to the date of this resolution is ratified and approved in all respects.

8. The clerk is hereby authorized and directed to cause a notice substantially in the form of the Notice attached hereto as EXHIBIT A and incorporated herein by reference to be published as a legal notice one (1) time in the official newspaper of the District as soon as reasonably practicable after the adoption of this resolution. Any publication of said notice prior to the date of adoption of this resolution is hereby ratified and approved in all respects.

9. Any actions of the administration in consulting with the Minnesota Department of Education are hereby ratified and approved in all respects.

10. (a) The District hereby covenants and obligates itself to notify the Commissioner of Education of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Bond Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner of Education that it will be unable to make all or a portion of that payment. The Bond Registrar for the Bonds is authorized and directed to notify the Commissioner of Education if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment on deposit with the Bond Registrar. The District understands that as a result of its covenant to be bound by the provisions of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now or hereafter established by the Departments of Management and Budget and Education of the State of Minnesota pursuant to Minnesota Statutes, Section 126C.55, subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or director of finance and operations is authorized to execute any applicable Minnesota Department of Education forms.

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

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

**EXHIBIT A**

**NOTICE OF INTENT TO ISSUE BONDS TO FINANCE  
CERTAIN CAPITAL PROJECTS  
INDEPENDENT SCHOOL DISTRICT NO. 720  
(SHAKOPEE)  
STATE OF MINNESOTA**

NOTICE IS HEREBY GIVEN that the School Board of Independent School District No. 720 (Shakopee), State of Minnesota (the "District"), adopted a resolution on December 9, 2019 (the "Resolution") stating the intention of the School Board to issue general obligation capital facilities bonds (the "Bonds") in the total principal amount of not to exceed \$5,650,000 and for a term not to exceed ten years from the date of original issue thereof pursuant to Minnesota Statutes, Sections 123B.62, and Chapter 475, as amended.

The proceeds of the Bonds will be used to fund the costs of the following capital improvements to be approved by the School Board and related financing costs, subject to the approval of the Commissioner of Education:

- various energy modifications to various school district sites and facilities, including energy management and DDC updates and complete Allerton replacement; occupancy control of VAV boxes; lighting retrofit to LED with occupancy controls; lighting control system replacement; domestic water fixture upgrades; variable speed drives/pumps; ventilation control; automatic pool cover; boiler plant replacement; theatre house lighting control system; dimmer rack replacement; and new LED cyclorama lighting

Pursuant to Minnesota Statutes, Section 123B.62, as amended, the Bonds will be finally authorized for issuance, subject to the approval of the Commissioner of Education, unless a petition calling for a referendum on the question of whether to issue said Capital Facilities Bonds, signed by more than fifteen percent (15%) of the registered voters of the District, is filed with the School Board within thirty (30) days of the date of the School Board's adoption of the Resolution. A petition must be in the form required by law. The minimum number of valid signatures for such a petition shall be determined as of the last day before the petition is filed with the School Board.

The total amount of outstanding indebtedness of the District as of December 9, 2019 is \$155,315,000. If the proposed Bonds are issued, the total indebtedness of the District would be \$160,965,000.

Dated: December 9, 2019

BY ORDER OF THE SCHOOL BOARD

/s/ \_\_\_\_\_  
School District Clerk  
Independent School District No. 720 (Shakopee)  
State of Minnesota



## Community Facilities Task Force



December 9, 2019



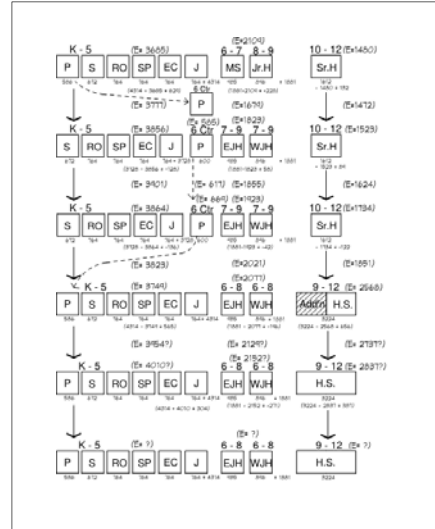
## Agenda

- Background and Charge Statement
- Process
- Findings
- Guiding Statements



## Background

- Referendum work completed:
  - » Enlarged the high school to include 9th grade
  - » Moved 6th Grade into the middle level buildings
- The 2015 facilities plan included utilizing Pearson (former 6th Grade Center) as future elementary space if needed
  - » Since additional elementary capacity was not needed in Fall of 2018, Pearson was closed as a sixth grade center and not reopened as a K-5 elementary



## Charge Statement

- Analyze pertinent information and consider options for the current facilities
- Establish a current understanding of school district facilities
  - » What is the maximum capacity of district buildings?
  - » What is the quantity of available space in the district?
  - » How do we make the best use of our current spaces?

**2019 COMMUNITY FACILITIES TASK FORCE**

The 2019 Community Task Force will analyze pertinent information and consider options for the current facilities. Our Community Facilities Task Force will be comprised of a broad cross section of interests from School District residents and parents to district staff and administration.

The goal of the Task Force is to achieve a thorough understanding of the capacity of existing spaces and the areas where space is available. The Task Force will make a recommendation of the most appropriate use of these spaces to the School Board.

The Task Force analysis will include Pearson School and the Central Family Center (CFC). It will also take into account enrollment trends.

**Framework for deliverables**

- Initiate the process of self-nomination for Task Force membership to begin shortly
- Hold a kick-off meeting to be held on May 15, 2019 (prior to end of school year)
- Schedule Task Force meetings in summer 2019
- Schedule additional Community Facilities Task Force meetings September through November 2019
- Recommendations from Community Facilities Task Force shared with School Board Facilities Committee and School Board

**Establish a current understanding of school district facilities**

- What is the maximum capacity of district buildings?
- What is the quantity of available space in the district?
- How do we make the best use of our current spaces?

**Anticipated topics**

- Enrollment and current building capacities
- Pearson School
- Central Family Center

**Topics not part of our task force**

- Grade configuration
- Attendance areas
- Transfer request between buildings
- Temporary crowding

1



## Task Force Members


- Aaron Kahnke, Community Member
- Allison Gill, Early Childhood Teacher
- Astrid Kammuller, Community Member
- Bradly McGarr, Staff
- Bryan Drozd, District Administrator
- Corinne Doherty, Elementary Teacher
- Dan Lehman, Staff
- Ed Zeimet, Buildings and Grounds Manager
- Katie Lee, Community Member
- Kay Strand, Community Member
- Kevin Bjerken, Building Administrator
- Natalie Weatherman, Middle Level Teacher
- Richard Stevens, Community Member
- Tim Brophy, Community Member
- TJ Hendrickson, Secondary Teacher



## Process

### The Community Facilities Task Force met for 8 Meetings over 7 Months

- Meeting 1 – 5/15/19
  - » Introduction
  - » Facility Overview
- Meeting 2 – 7/11/19
  - » Enrollment and Projections
  - » Capacity and Utilization
- Meeting 3 – 8/22/19
  - » City Planner Presentation on Growth
  - » Deferred Maintenance Overview
  - » Facility Analysis Report
- Meeting 4 – 9/18/19
  - » Early Childhood Overview
  - » Tour of Central Family Center
  - » Early Childhood Comparisons
- Meeting 5 – 10/3/19
  - » Pearson School Information
  - » Pearson School Tour
  - » Discussion: District Space Needs
- Meeting 6 – 10/15/19
  - » Discussion of District Space Needs and Space Adequacy
- Meeting 7 – 11/4/19
  - » Discussion: Findings and Guiding Statements
- Meeting 8 – 11/12/19
  - » Discussion: Findings and Guiding Statements
  - » Discussion: Report Review



## Process

**DATA GATHERING**

**DISCUSSION**


- Meeting 1 – 5/15/19
  - » Introduction
  - » Facility Overview
- Meeting 2 – 7/11/19
  - » Enrollment and Projections
  - » Capacity and Utilization
- Meeting 3 – 8/22/19
  - » City Planner Presentation on Growth
  - » Deferred Maintenance Overview
  - » Facility Analysis Report
- Meeting 4 – 9/18/19
  - » Early Childhood Overview
  - » Tour of Central Family Center
  - » Early Childhood Comparisons
- Meeting 5 – 10/3/19
  - » Pearson School Information
  - » Pearson School Tour
- Meeting 5 (cont.) – 10/3/19
  - » Discussion: District Space Needs
- Meeting 6 – 10/15/19
  - » Discussion of District Space Needs and Space Adequacy
- Meeting 7 – 11/4/19
  - » Discussion: Findings and Guiding Statements
- Meeting 8 – 11/12/19
  - » Discussion: Findings and Guiding Statements
  - » Discussion: Report Review

**Data Gathering**

- Group reviewed information on current facilities, capacity and enrollment, projections, maintenance, and city development and growth
- Discussed key takeaways from information gathered

**Discussion**

- Open dialogue was held over several meetings around space needs and goals for space standards
- Discussions were developed into findings about district space needs and goals for district space standards



## Process (cont.)

- Key Topics
  - » Enrollment, Projections, Capacity and Utilization
  - » Maintenance
  - » City Planner – Projected Growth
  - » Central Family Center and Pearson School Tours



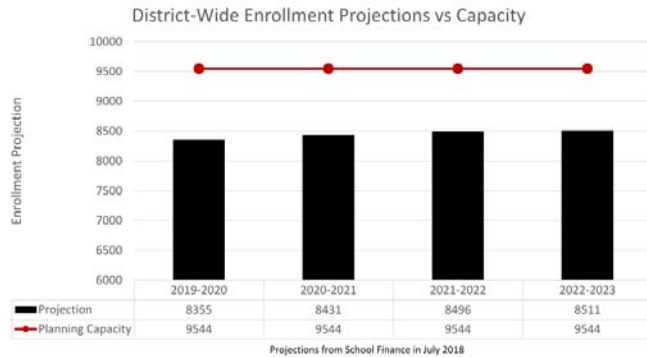
## Enrollment, Projections, Capacity and Utilization

		K-12 Projections Comparison													
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
District History		6689	7011	7274	7411	7681	7780	8020	8150	8216	8151				
School Finance July 2018											8276	8355	8431	8496	8511
Hazel 2013	Hi/Hi				7411	7714	7982	8126	8417	8576	8736	8909	9088	9280	9450
	Lo/Hi				7411	7677	7906	8018	8266	8384	8501	8629	8769	8899	9010
	Lo/Lo				7411	7688	7918	8017	8262	8379	8499	8631	8792	8950	9091
Hazel 2010	Hi/Hi	6689	6943	7200	7423	7700	7966	8244	8518	8723	8952	9166			
	Lo/Hi	6689	6943	7200	7423	7700	7950	8202	8448	8621	8818	8997			
	Lo/Lo	6689	6902	7101	7259	7510	7773	8054	8326	8510	8712	8890			
	Lo/Lo	6689	6902	7101	7259	7510	7756	8254	8254	8415	8578	8724			



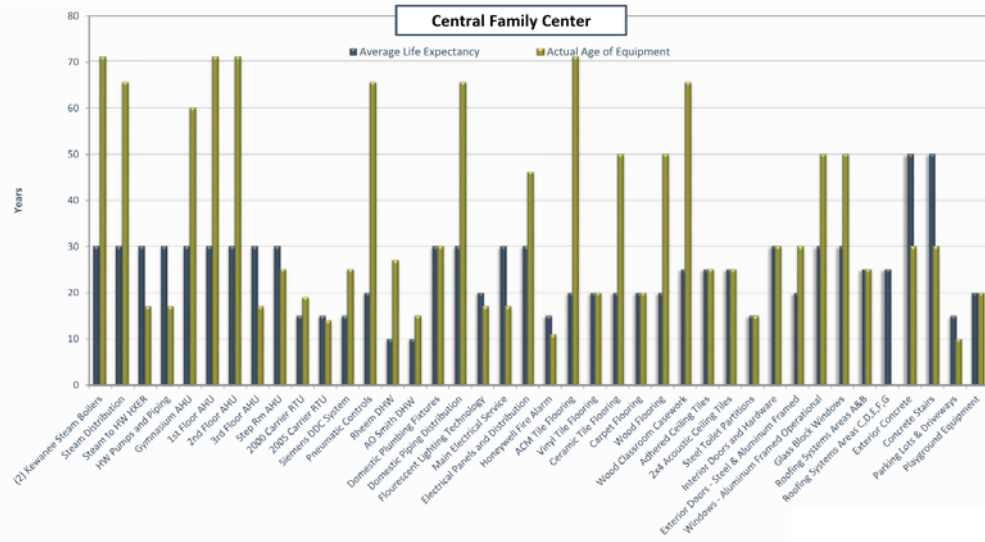
## Enrollment, Projections, Capacity and Utilization

Facility	Planning Capacity
<b>Elementary Schools (Grades K-5)</b>	
Eagle Creek Elementary	812
Jackson Elementary	836
Red Oak Elementary	816
Sun Path Elementary	820
Sweeney Elementary	700
<b>Middle Schools (Grades 6-8)</b>	
East Middle School	1,147
West Middle School	1,173
<b>High School (Grades 9-12)</b>	
Shakopee High School	3,240
<b>Other Facilities</b>	
Pearson (Elem. / Second.)	636 / 720
Central Family Center	---
Tokata Learning Center	81

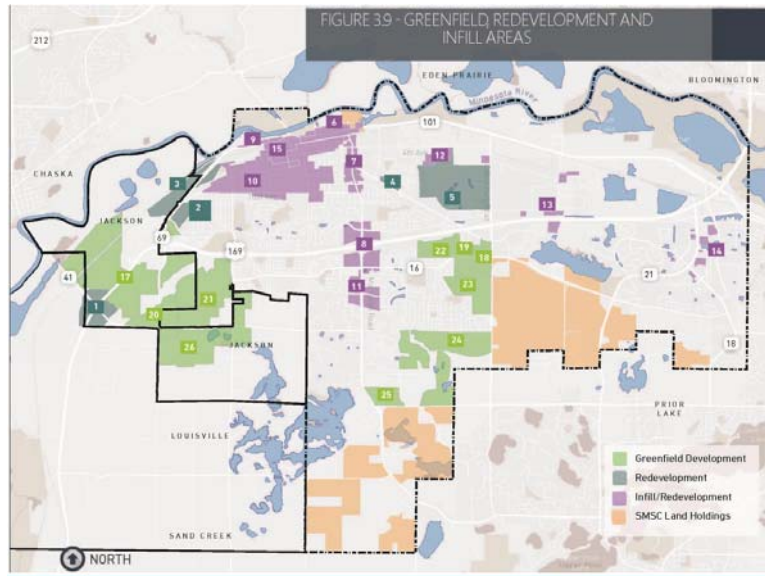




# Maintenance



# City Planner





# Central Family Center



Room	Class Description	Teacher	Enroll	MR	T	TH	FR	SA	SR
Shakopee School #1	Grade 1-2	John Pappas	200	18	18	18	18	18	18
Shakopee School #1	Grade 3-4	Michelle Smith	200	18	18	18	18	18	18
Shakopee School #1	Grade 5-6	Christina Light	180	18	18	18	18	18	18
Shakopee School #1	Grade 7-8	John Pappas	200	18	18	18	18	18	18
Shakopee School #1	Grade 9-10	Michelle Smith	200	18	18	18	18	18	18
Shakopee School #1	Grade 11-12	Christina Light	200	18	18	18	18	18	18
Shakopee School #2	Grade 1-2	John Pappas	200	18	18	18	18	18	18
Shakopee School #2	Grade 3-4	Michelle Smith	200	18	18	18	18	18	18
Shakopee School #2	Grade 5-6	Christina Light	180	18	18	18	18	18	18
Shakopee School #2	Grade 7-8	John Pappas	200	18	18	18	18	18	18
Shakopee School #2	Grade 9-10	Michelle Smith	200	18	18	18	18	18	18
Shakopee School #2	Grade 11-12	Christina Light	200	18	18	18	18	18	18



# Pearson School



- Grade Organization
  - Elementary School
    - » K-6 1970 -1990
    - » K-5 1990 -1994
    - » K-4 1994 - 2006
    - » K-5 2006 – Spring 2011
    - » Offline – 2011/2012
  - 6th Grade Center
    - » Fall 2012 – Spring 2018
    - » Offline Fall 18 to Present





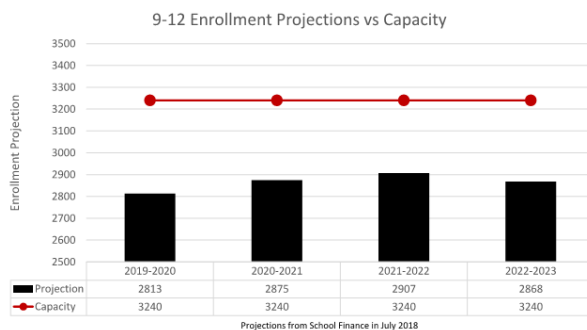
## Findings Statements

These statements reflect the current state of our facilities.



## Findings

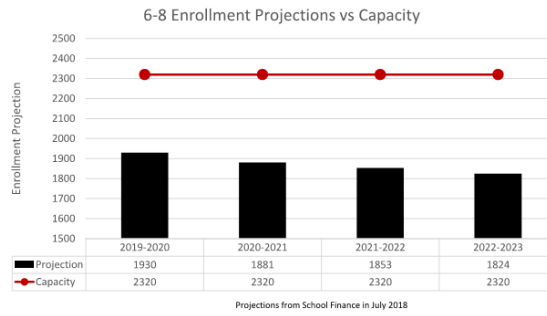
- High School Level
  - » Building has capacity for the currently enrolled students in the next 5-10 years.
  - » TLC would require additional space to increase capacity from 90 to 120 students and needs adequate PE space.





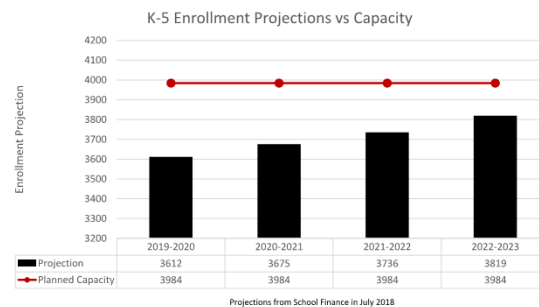
## Findings (cont.)

- Middle School Level
  - » Overall, middle level capacity is sufficient based on projections for the next 4 years.
  - » Currently, East Middle School has available capacity while West Middle School is over capacity.



## Findings (cont.)

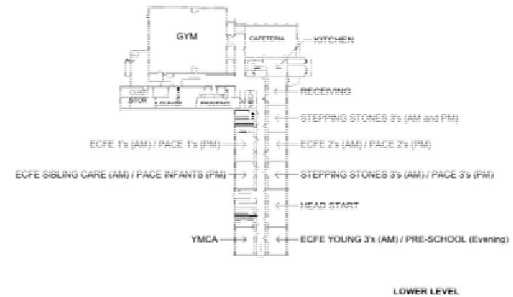
- Elementary School Level
  - » Overall, elementary level capacity is sufficient with the 5 current elementaries based on projections for the next 4 years.
  - » Currently, Jackson is slightly over capacity and the rest of the elementaries are at or under capacity.





## Findings (cont.)

- Early Childhood Level
  - » Current quantity of space minimally meets the early childhood needs of the community.
  - » The legislative budgeting process as it relates to universal 4-year old programming should be monitored annually as funding would have a major impact on facilities and program delivery.



## Findings (cont.)

- District Office and Support Services
  - » Most district support space meets the needs of the community.
  - » One example of space that is sub-standard is central duplicating.



## Guiding Statements

These statements reflect the potential of our current facilities that align with our values and understanding of the potential needs.



## Guiding Statements

- Our District is fortunate to have many new facilities that provide quality learning environments for our programming. **Buildings have had and should continue to have on-going investments to allow them to continue to serve our community well.** Periodic reinvestments become necessary and Shakopee should continue to make investments each year in our buildings.
- **Monitoring of enrollment will identify when and if rebalancing might be necessary.**
  - » The District should continue doing long-term enrollment projections.
  - » Future housing development should be monitored regularly for impact on enrollment.
  - » Partnering with the City of Shakopee is one method of accomplishing this.



## Guiding Statements (cont.)

- High School Level
  - » Our high school will likely serve us well for many years.
  - » Based on high school academy enrollment and specialized space needs, ongoing study of the specialized labs will be important (e.g. Arts, FACS, Tech Ed, etc.).
  - » Tokata Learning Center benefits from not being located in a high school setting, and this should be maintained.
  - » Tokata Learning Center could use more appropriate space for physical education needs



## Guiding Statements (cont.)

- Middle School and Elementary School Level
  - » Our middle schools would benefit from rebalancing to better distribute students.
  - » We believe it is generally acceptable to have subtle differences in the physical space and layout amongst our elementary and middle school buildings each of which is embraced by its community. An example of a difference that seems to be less acceptable is performance or other specialized spaces at the middle level.



## Guiding Statements (cont.)

- Early Childhood Level
  - » Given its age, Central Family Center is in good condition; however, it is not functionally well-suited for early childhood programming. An ideal facility would have:
    - Fewer levels / fewer stairs
    - Larger classrooms
    - Easier access to sinks and bathrooms
    - Ample outdoor and green space
    - More on-site parking
  - » The current early childhood facility would benefit from functional improvements to physical space and/or additional space for programming



## Guiding Statements (cont.)

- Pearson:
  - » Pearson School does not need to be reserved for elementary space based on current enrollment projections for the next 4 years.
  - » Pearson School should be considered for use by different programming.
- Any future facility expenditures should be done in a fiscally responsible manner, consistent with our overall capital and maintenance budgets.



# Thank You!

- *Richard Stevens , Aaron Kahnke, Bryan Drozd, Dan Lehman, Tim Brophy,  
Allison Gill, Kay Strand, Bradly McGarr, Kevin Bjerken, TJ Hendrickson,  
Corinne Doherty, Natalie Weatherman, Ed Zeimet,  
Katie Lee, Astrid Kammuller*



# Questions?



# 2019 Community Facilities Task Force Recommendation

Shakopee Public Schools  
INDEPENDENT SCHOOL DISTRICT #720  
December 9, 2019

## **TABLE OF CONTENTS**

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Conclusions - Findings and Guiding Statements	13-15

## **APPENDIX**

- A. District Facility Overview
- B. Enrollment, Projections, Capacity and Utilization
- B-2. Capacity and Utilization Reports
- C. Maintenance Overview
- D. City Planner Presentation
- E. CFC Presentation
- F. Pearson Presentation
- G. Task Force Meeting Minutes

## **INTRODUCTION**

Independent School District #720 has recently completed the 2015 referendum work which enlarged the high school to include 9th grade, and moved 6th Grade into the middle level buildings.

In addition to the above plan, the 2015 facilities plan included utilizing Pearson (former 6th Grade Center) as future elementary space if needed. Since additional elementary capacity was not needed in Fall of 2018, Pearson was closed as a sixth grade center and not reopened as a K-5 elementary and continues to remain in this state today. In addition, housing development has seemed to be re-starting, therefore studying the current and projected future of District facilities is needed.

The Facilities Task Force was created by the School Board to study several factors as they relate to facilities. This document outlines the findings of the Task Force and its recommendations.

The Task Force would like to thank the School Board and District Administration for charging them to study District Facilities and providing guidance as needed throughout the process.

## EXECUTIVE SUMMARY

A 15 Member Community Facility Task Force, appointed by the Shakopee School Board, reviewed information regarding current student enrollment, projected enrollment growth, and current school building capacities. In summary, the information the task force received indicates current capacity of the operational buildings is sufficient for the next four years.

The group also acknowledged that potential new housing developments, as highlighted by the city planner, could impact enrollment in the future, but updated projections would make this picture more clear. There may be other factors that could impact enrollment in the future, such as universal 4-year-old preschool, that are unable to be quantified at this time.

While some individual buildings are over capacity, including Jackson Elementary School and West Middle School, the group concluded that:

- Overall, middle level capacity is sufficient among the two buildings. The district's current plan to adjust attendance areas for East and West will address the needs for grades 6-8.
- Today, in aggregate, elementary level capacity is sufficient among the five buildings. An examination of Jackson Elementary current enrollment indicates a trend that will help align enrollment and capacity, i.e., a large 5th grade class graduates and is replaced by a smaller incoming kindergarten class.
- Regardless of enrollment at individual elementary buildings, it's important to note that class sizes are consistent throughout the district.

## Considerations

While there is not an immediate need for additional space, the Task Force developed a series of guiding statements to assist the School Board on facility decisions in the future. The most pertinent guiding statements are highlighted below, however the full list of Guiding Statements is included as part of this report.

1. Pearson school does not need to be reserved for elementary space based on current enrollment projections for the next 4 years.
2. The district should consider studying the use of Pearson school for other programming.
3. Given its age, Central Family Center is in good condition, however it is not functionally well-suited for early childhood programming.
4. As buildings age, periodic reinvestments become necessary, and the district has and should continue to make these investments each year in our buildings.
5. Any future facility expenditure should be done in a fiscally responsible manner, consistent with our overall capital and maintenance budgets.



## 2019 COMMUNITY FACILITIES TASK FORCE

The 2019 Community Task Force will analyze pertinent information and consider options for the current facilities. Our Community Facilities Task Force will be comprised of a broad cross section of interests from School District residents and parents to district staff and administration.

The goal of the Task Force is to achieve a thorough understanding of the capacity of existing spaces and the areas where space is available. The Task Force will make a recommendation of the most appropriate use of these spaces to the School Board.

The Task Force analysis will include Pearson School and the Central Family Center (CFC). It will also take into account enrollment trends.

### Framework for deliverables

- Initiate the process of self-nomination for Task Force membership to begin shortly
- Hold a kick-off meeting to be held on May 15, 2019 (prior to end of school year)
- Schedule two Task Force meetings in summer 2019
- Schedule additional Community Facilities Task Force meetings September through November 2019
- Recommendations from Community Facilities Task Force shared with School Board Facilities Committee and School Board

### Establish a current understanding of school district facilities

- What is the maximum capacity of district buildings?
- What is the quantity of available space in the district?
- How do we make the best use of our current spaces?

### Anticipated topics

- Enrollment and current building capacities
- Pearson School
- Central Family Center

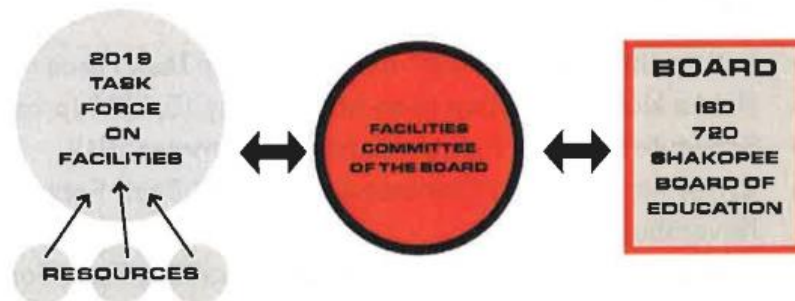
### Topics not part of our task force

- Grade configuration
- Attendance areas
- Transfer request between buildings
- Temporary crowding

### Participants

- Taskforce: 18 participants
  - Community/parents (6)
  - Teachers (4 = 1 early childhood, 1 elementary, 1 middle, 1 high school)
  - Staff (2)
  - School Board members (3)
  - District administrator (1)
  - Building administrator (1)
  - Buildings & Grounds Manager (Ed Zeimet)
  - Committee facilitator (Scott McQueen, Wold Architects & Engineers)
- Resources: Superintendent, administrators and other experts as appropriate
- Use self-nomination application process

### Reporting structure



### Participant attendance commitment

- Kick-off meeting in May 2019
- Two summer 2019 meetings
- Approximately 3 months of 2 hour meetings, every 2 weeks (Sept-Nov 2019)

### Projected schedule of activities

- Recommended self-nomination application window: April 8 – 26, 2019 @ 4:30PM
- Tentative kick-off, informational meeting: May 15, 2019 @ 6:00PM
- Two meetings summer 2019
- September-November meeting schedule to be determined
- CFTF first presentation of recommendations to School Board Facilities Committee: November 20, 2019 @ 5:00PM
- CFTF first presentation of recommendations School Board Business Meeting: December 9, 2019 @ 6:00PM
- CFTF final presentation: January 2020

## **TASK FORCE MEMBERS**

Kevin Bjerken  
Tim Brophy  
Corinne Doherty  
Bryan Drozd  
Allison Gill  
TJ Hendrickson  
Aaron Kahnke  
Astrid Kammueler  
Katie Lee  
Dan Lehman  
Bradly McGarr  
Richard Stevens  
Kay Strand  
Natalie Weatherman  
Ed Zeimet

## **DISTRICT RESOURCES**

Matt McKeand, School Board  
Kristi Peterson, School Board  
Judi Tomczik, School Board  
Mike Redmond, Superintendent  
Dave Orłowsky, Assistant Superintendent

## **FACILITATORS**

Ben Beery, Wold Architects and Engineers  
Scott McQueen, Wold Architects and Engineers  
Cozy Hannula, Wold Architects and Engineers

## PROCESS

The Task Force met 8 times over the course of six months to discuss district facilities. Meetings were held at the District Office, Central Family Center and Pearson School. Information was presented at each meeting by various sources on a variety of topics. A detailed summary of the meetings is contained in Appendix H and below is a summary of the agendas of the meetings:

### Meeting 1 - 5/15/19

- Introductions
- Process
- Scope
- Enrollment: Current and Past History
- Information Requests

### Meeting 2 - 7/11/19

- Enrollment Projections
- Past Enrollment Breakdowns
- Building Capacity / Building Utilization
- Building Capacity vs. Enrollment
- Current Pressure / Current Space Availability
- Building SF Per Pupil
- District Map / Buildable Area
- Tokata Enrollment
- Past Enrollment Projections
- Open Enrollment
- Early Childhood Enrollment

### Meeting 3 - 8/22/19

- City Planner Presentation on Growth
- Deferred Maintenance Overview
- Facility Analysis Report

### Meeting 4 - 9/18/19

- Early Childhood Philosophy
- Statistics (Enrollment, Market Share, Waiting List)
- Future Needs / Deficiencies
- Central Family Center Tour
- Early Childhood Comparisons
- In District
- Neighboring Districts

### Meeting 5 - 10/3/19

- Pearson School Information
  - History
  - Capacity
  - Functional Needs
- Pearson School Tour
- Discussion: District Needs

### Meeting 6 - 10/15/19

- Discussion: Needs Statements
- Discussion: Space Adequacy

### Meeting 7 - 11/4/19

- Discussion: Findings and Guiding Statements

### Meeting 8 - 11/12/19

- Discussion: Findings and Guiding Statements
- Discussion: Report Review & Draft Statements

## RESOURCES

The Task Force spent considerable time analyzing, debating and discussing resource materials from multiple sources. The data is included in the appendices and a short summary is included below:

### A. Facility Overview

An overview of all district-owned facilities was given by Wold Architects and Engineers. The District currently owns 10 school buildings, approximately 106 acres of land (South Site) and has 2 lease agreements. The oldest building is Central Family Center (1941) and the newest is Jackson Elementary (2011). A major addition and renovation of the high school was completed in 2018. Overall site size ranges drastically across the building sites depending on adjacent park land. The smallest site is Central Family Center (2.05 acres) and the largest is the High School (95.58 acres). A detailed report can be found in Appendix A.

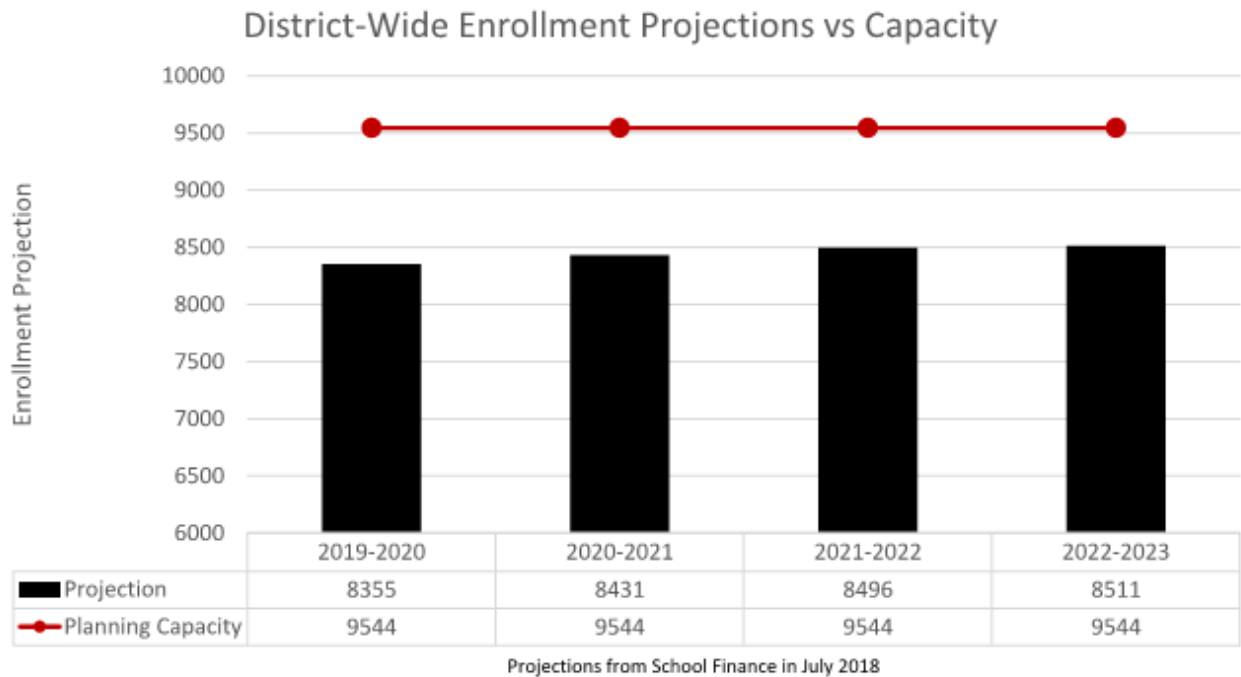
### B. Enrollment, Projections, Capacity and Utilization

An enrollment and capacity study was presented by Wold Architects and Engineers. Comparisons were done between the past 3 enrollment projections by Hazel Reinhardt and School Finance and the actual enrollment. Overall, it seemed the enrollment projections were fairly accurate to the enrollment of the district. In terms of capacity, the District has 3,984 seats at the elementary level, 2,320 seats at the middle level and 3,240 seats at the high school level. This does not include Pearson School. A breakdown is as follows:

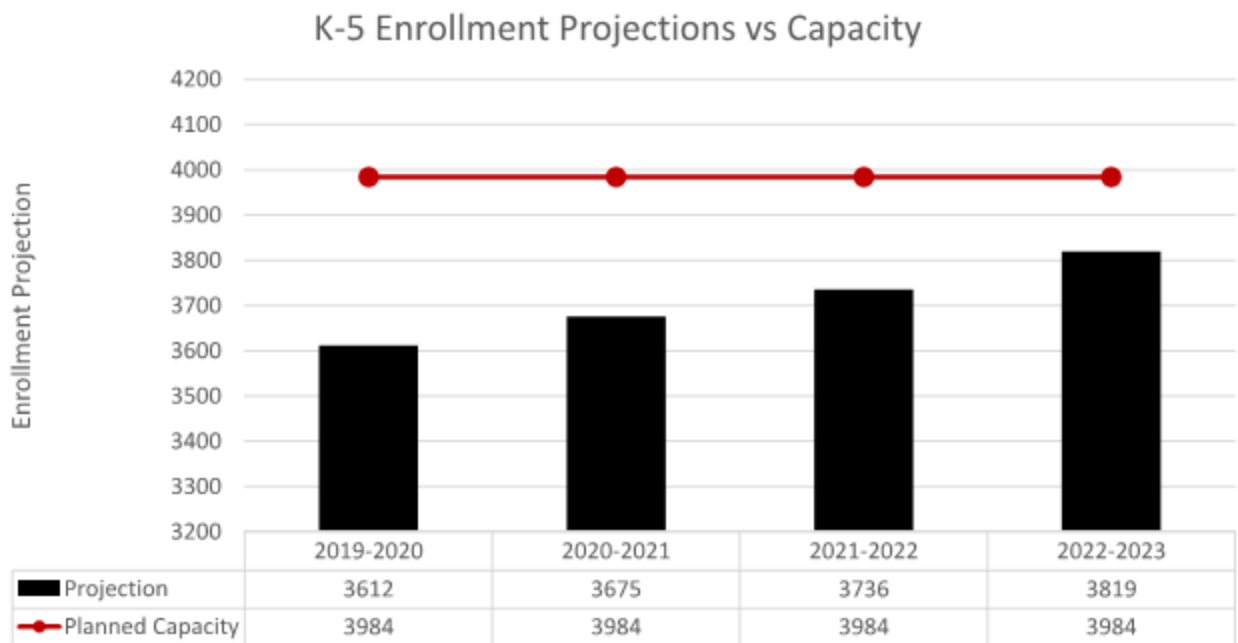
Facility	Planning Capacity
<b>Elementary Schools (Grades K-5)</b>	
Eagle Creek Elementary	812
Jackson Elementary	836
Red Oak Elementary	816
Sun Path Elementary	820
Sweeney Elementary	700
<b>Middle Schools (Grades 6-8)</b>	
East Middle School	1,147
West Middle School	1,173
<b>High School (Grades 9-12)</b>	
Shakopee High School	3,240
<b>Other Facilities</b>	
Pearson (Elem. / Second.)	636 / 720
Central Family Center	--
Tokata Learning Center	81

**B. Enrollment, Projections, Capacity and Utilization Continued:**

In comparison of enrollment vs. capacity, it appears the District has plenty of available seats based on the most current enrollment projections. See below graphs:

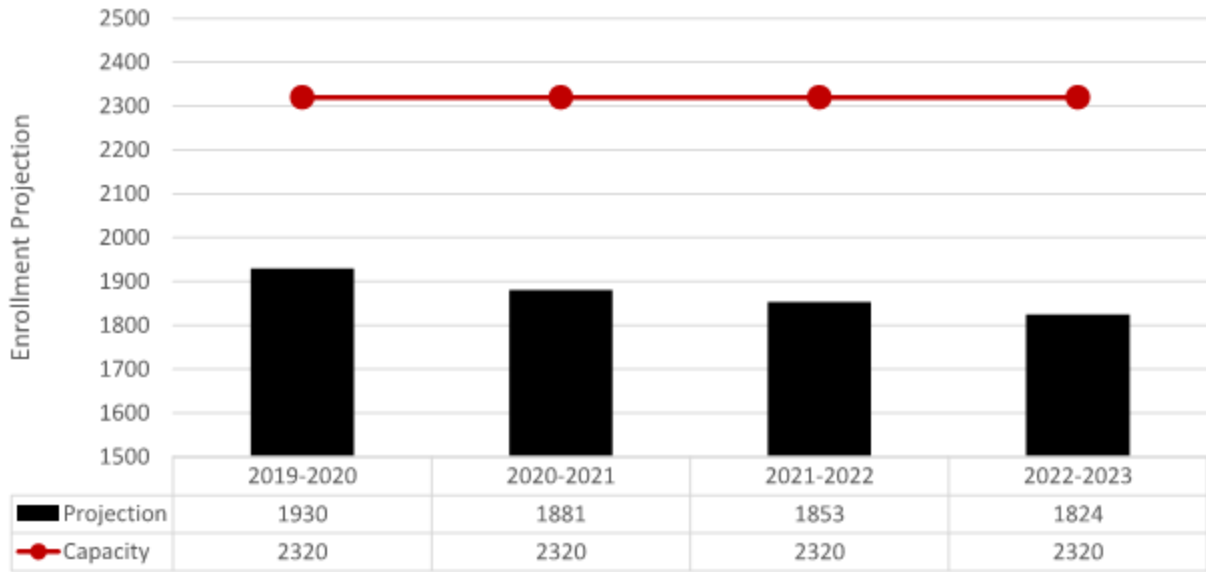


Projections from School Finance in July 2018



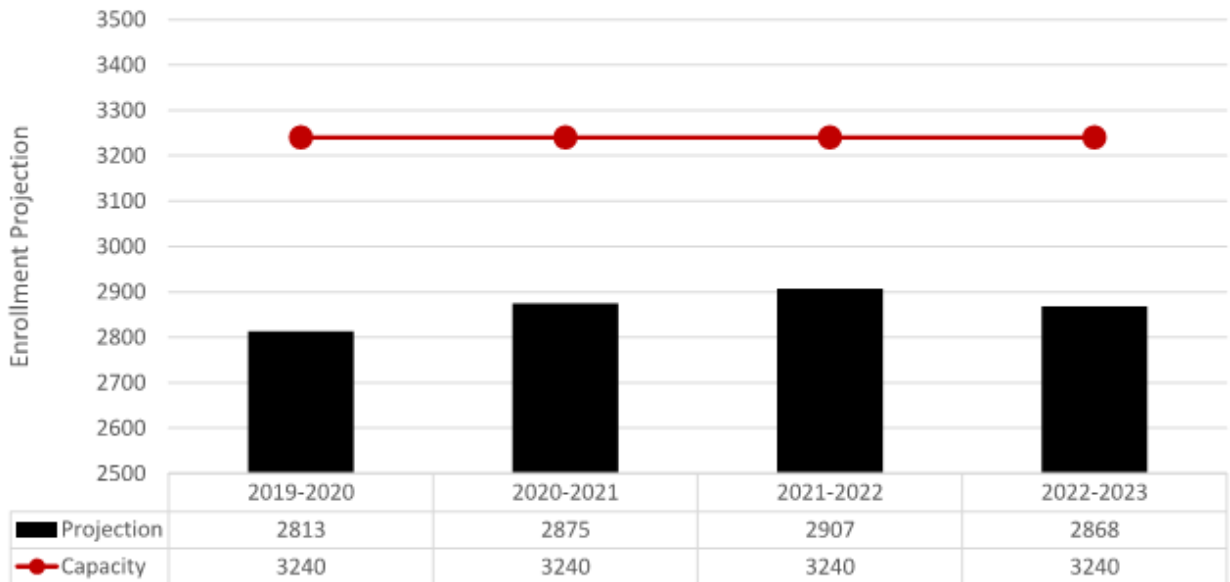
Projections from School Finance in July 2018

### 6-8 Enrollment Projections vs Capacity



Projections from School Finance in July 2018

### 9-12 Enrollment Projections vs Capacity



Projections from School Finance in July 2018

**B. Enrollment, Projections, Capacity and Utilization Continued:**

Based on the 22/23 enrollment projection, the District has 1,053 seats available across all levels which break down as 165 at the elementary level, 516 at the middle level and 372 at the high school level. Note that this does not include Pearson School. Pearson School would add roughly 650 seats to the District Capacity.

While overall District capacity is sufficient, the group discussed that some individual buildings are over capacity such as Jackson and West Middle School. Eagle Creek is near capacity. The elementary schools are trending in the right direction (i.e., a large class is graduating and a smaller class is entering) therefore, over time, elementary crowding should work itself out but the District should continue to monitor this. At the middle level, it was determined that the re-balancing the District is working on would address the capacity concerns at West Middle School.

From this study, the group concluded that Pearson School is not needed for elementary capacity before the 22/23 school year. The presentation is contained in Appendix B and the full capacity and utilization study is contained in Appendix B-2.

**C. Maintenance**

Unesco, an engineering group, presented an update on the recent facility analysis that they completed for the District. They estimate the total dollar amount of known maintenance items for the District is \$81,759,825. Each item they identified has a different level of urgency ranging from items that should be completed now to items that could wait. A detailed look at Central Family Center and Pearson School indicate a maintenance need of \$10,749,100 and \$13,144,600, respectively.

The group discussed how school districts obtain funding for maintenance projects. The most common is "Long Term Facilities Maintenance (LTFM)" and it was noted that this funding source is limited. The district spends about \$2.8 million per year on maintenance. The district has a maintenance plan they follow to address the most immediate needs based on the available funding. The maintenance presentation is contained in Appendix C.

**D. City Planner Presentation**

Michael Kerski, Director of Planning & Development for the City of Shakopee, gave an overview of projected population growth in the City. The two main areas of expected growth is the West end of the City and a portion of the central area (gravel pit) south of Highway 169. By 2040, he expects the City population to increase to 65,000 which is an increase of about 23,000 from today. Some housing development has started, although he noted it is hard to predict how fast it will go as it is tied to a lot of factors.

The group discussed how this development will impact enrollment. It was noted that in the large growth years, Shakopee added about 1,000 housing units a year but recently the number was about 50 units

per year. Therefore the group concluded that the current housing development is more likely contributing to maintaining enrollment vs. adding students to the District. The presentation is contained in Appendix D.

### **E. Central Family Center Tour and Presentation**

Julie Ritter, Central Family Administrator, presented an overview of what programs Central Family Center holds, early childhood funding and overall needs of the programs. In general, the facility has enough space but it does not support the programming well. An ideal facility would have:

- Fewer levels / fewer stairs
- Larger classrooms
- Easier access to sinks and bathrooms
- Ample outdoor and green space
- More on-site parking

Wold Architects and Engineers gave examples of other early childhood options within the district as well as in nearby districts for comparison.

The Central Family Center and early childhood presentations are contained in Appendix E.

### **F. Pearson Tour and Presentation**

Wold Architects and Engineers gave an overview of the history of Pearson School and the group toured the facility. In general, the facility is in good shape and has the potential to hold a variety of programming. The presentation on Pearson School History is contained in Appendix F.

## **CONCLUSIONS**

The Task Force assembled two documents to provide guidance to the School Board regarding future facilities decisions. This builds upon the recommendations listed under the Executive Summary. The following pages contain:

1. Findings Statements:

*These statements reflect the current state of our facilities.*

2. Guiding Statements:

*These statements reflect the potential of our current facilities that align with our values and understanding of the potential needs.*

## FINDINGS

- High School Level
  - Building has capacity for the currently enrolled students in the next 5-10 years.
  - TLC would require additional space to increase capacity from 90 to 120 students and needs adequate PE space.
- Middle School Level
  - Overall, middle level capacity is sufficient based on projections for the next 4 years.
  - Currently, East Middle School has available capacity while West Middle School is over capacity.
- Elementary School Level
  - Overall, elementary level capacity is sufficient with the 5 current elementaries based on projections for the next 4 years.
  - Currently, Jackson is slightly over capacity and the rest of the elementaries are at or under capacity.
- Early Childhood Level
  - Current quantity of space minimally meets the early childhood needs of the community.
  - The legislative budgeting process as it relates to universal 4-year old programming should be monitored annually as funding would have a major impact on facilities and program delivery.
- District Office and Support Services
  - Most district support space meets the needs of the community.
  - One example of space that is sub-standard is central duplicating.

## GUIDING STATEMENTS

- Our District is fortunate to have many new facilities that provide quality learning environments for our programming. Buildings have had and should continue to have on-going investments to allow them to continue to serve our community well. Periodic reinvestments become necessary and Shakopee should continue to make investments each year in our buildings.
- Monitoring of enrollment will identify when and if rebalancing might be necessary.
  - The District should continue doing long-term enrollment projections.
  - Future housing development should be monitored regularly for impact on enrollment.
  - Partnering with the City of Shakopee is one method of accomplishing this.
- High School Level
  - Our high school will likely serve us well for many years.
  - Based on high school academy enrollment and specialized space needs, ongoing study of the specialized labs will be important (e.g. Arts, FACS, Tech Ed, etc.).
  - Tokata Learning Center benefits from not being located in a high school setting, and this should be maintained.
  - Tokata Learning Center could use more appropriate space for physical education needs.
- Middle School and Elementary Level
  - Our middle schools would benefit from rebalancing to better distribute students.
  - We believe it is generally acceptable to have subtle differences in the physical space and layout amongst our elementary and middle school buildings each of which is embraced by its community. An example of a difference that seems to be less acceptable is performance or other specialized spaces at the middle level.
- Early Childhood Level
  - Given its age, Central Family Center is in good condition; however, it is not functionally well-suited for early childhood programming. An ideal facility would have:
    - Fewer levels / fewer stairs
    - Larger classrooms
    - Easier access to sinks and bathrooms
    - Ample outdoor and green space
    - More on-site parking
  - The current early childhood facility would benefit from functional improvements to physical space and/or additional space for programming.
- Pearson:
  - Pearson School does not need to be reserved for elementary space based on current enrollment projections for the next 4 years.
  - Pearson School should be considered for use by different programming.
- Any future facility expenditures should be done in a fiscally responsible manner, consistent with our overall capital and maintenance budgets.

## **APPENDIX A - DISTRICT FACILITY OVERVIEW**



**Elementary Schools (Grades K-5)**

	Site Acres	Sqaure Footage	Years Constructed	
<b>Sweeney Elementary</b> 1001 Adams St S	13 + 43 (park)	94,622	1967 1994 2014	Original Building Addition Addition
<b>Sunpath Elementary</b> 2250 17th Ave E	21.64 + 27.92 (park)	108,252	1999 2014	Original Building Addition
<b>Red Oak Elementary</b> 7700 Old Carriage Ct	14.62	108,257	2002 2014	Original Building Addition
<b>Eagle Creek Elementary</b> 6855 Woodward Ave	20.36	108,640	2007 2014	Original Building Addition
<b>Jackson Elementary</b> 1601 Lusitano St	24.31	108,639	2011 2014	Original Building Addition

**Middle Schools (Grades 6-8)**

	Site Acres	Sqaure Footage	Years Constructed	
<b>East Middle School</b> 1137 Marschall Rd	29.8 + 11.68 (park)	172,197	1976 1998 2004	Original Building Addition Addition
<b>West Middle School</b> 200 10th Ave E	60.5 + 21.76 (park)	202,497	1965 1970 1998 1999 2004 2006	Original Building Addition Addition Addition Addition Addition

**High School (Grades 9 - 12)**

	Site Acres	Sqaure Footage	Years Constructed	
<b>Shakopee High School</b> 100 17th Ave W,	96.58	644,600	2007 2018	Original Building Addition



**Other Facilities**

	<b>Site Acres</b>	<b>Sqaure Footage</b>	<b>Years Constructed</b>	
<b>Pearson</b> 917 Dakota St S	14.5	83,771	1970 1994	<i>Original Building</i> <i>Addition</i>
<b>Central Family Center</b> 505 Holmes St S	2.05	70,674	1941 1946 1958 1959	<i>Original Building</i> <i>Addition</i> <i>Addition</i> <i>Addition</i>
<b>South Site</b> County Road 78/79	86.4	NA	2019	<i>Original Construction</i>
<b>South Site West</b> 521 130th St W	20	2,615	1975	<i>Original Construction</i>
<b>District Office</b> 1200 Shakopee Town Square	NA	25,433	2012	<i>Original Construction</i>
<b>Tokata Learning Center</b> 1110 Shakopee Town Square	NA	12,351	2012	<i>Original Construction</i>

# District Facilities

- Elementary Schools
- Middle Schools
- High School
- Land
- Leased Facilities
- Other
- Summary

## Sweeney Elementary

- » K-5
- » Year Constructed – 1967, additions in 1994, 2014
- » Square Footage – 94,622 SF
- » School Site Size – 13 acres (plus adjacent city park of 43.12 acres)
- » “Typical” Classroom Size – 868 and 900 SF



## Sunpath Elementary

- » K-5
- » Year Constructed – 1999, addition in 2014
- » Square Footage – 108,252 SF
- » School Site Size – 21.64 acres (plus adjacent city park of 27.92 acres)
- » “Typical” Classroom Size – 900 SF



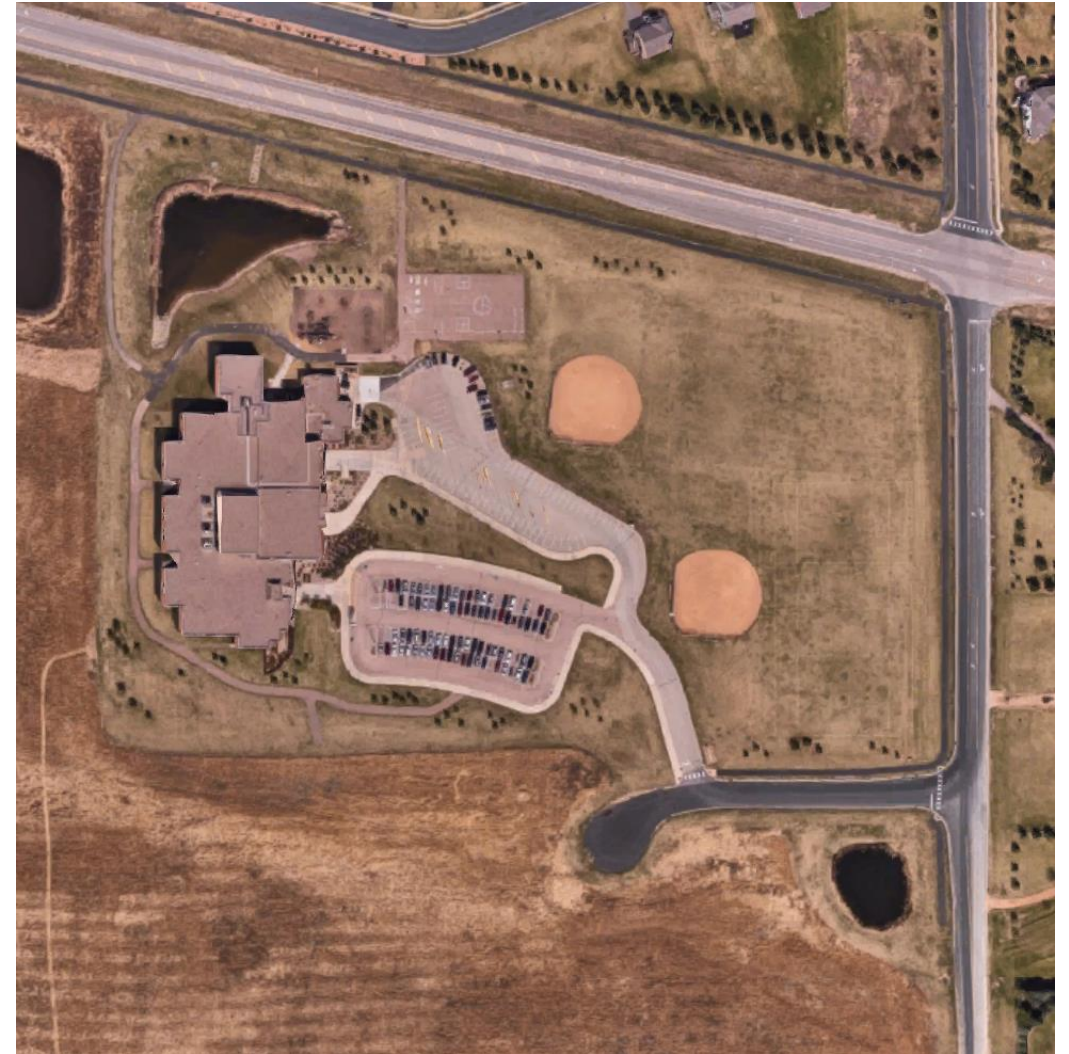
## Red Oak Elementary

- » K-5
- » Year Constructed – 2002, addition in 2014
- » Square Footage – 108,257 SF
- » School Site Size – 14.62 acres
- » Square Footage/Pupil – 156.67 SF/student (plus adjacent city land of 4.7 acres)
- » “Typical” Classroom Size – 900 SF



## Eagle Creek Elementary

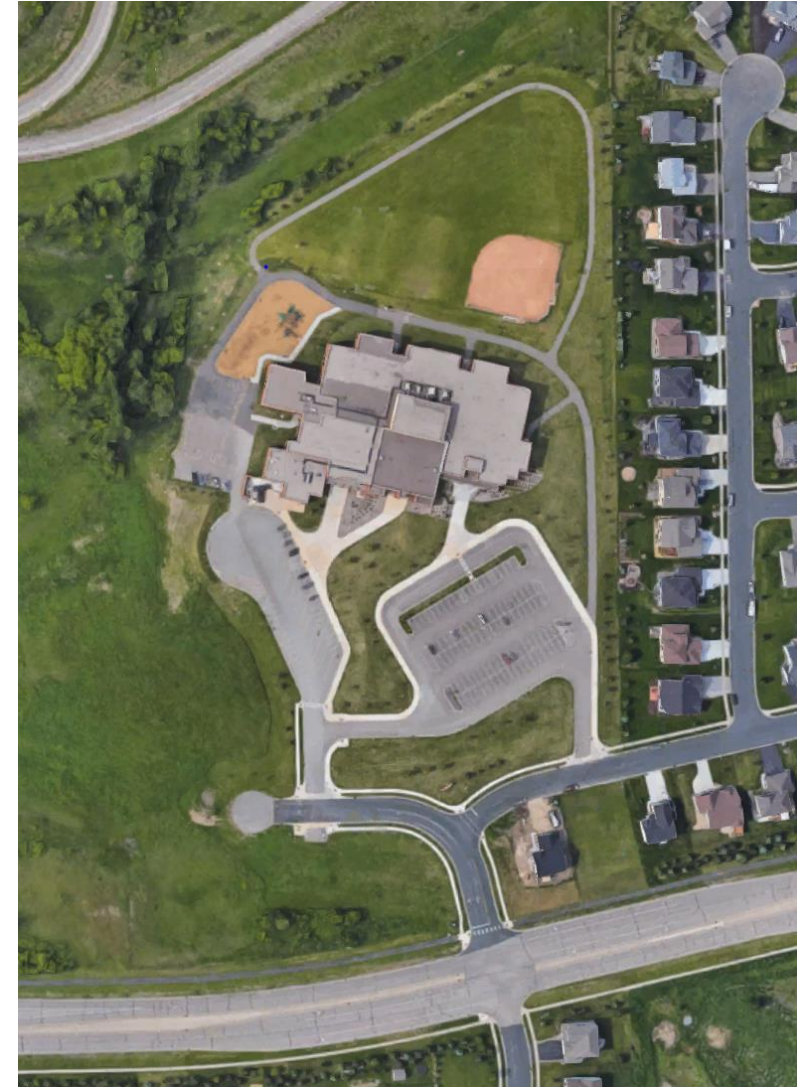
- » K-5
- » Year Constructed – 2007, addition in 2014
- » Square Footage – 108,640 SF
- » School Site Size – 20.36 acres
- » “Typical” Classroom Size – 900 SF



## Jackson Elementary

- » K-5
- » Year Constructed – 2011, addition in 2014
- » Square Footage – 108,639 SF
- » School Site Size – 24.31 acres
- » “Typical” Classroom Size – 900 SF

## Elementary Schools



## East Middle School

- » Grades 6-8
- » Year Constructed – 1976, additions 1998, 2004
- » Square Footage – 172,197 SF
- » School Site Size – 29.8 acres + adjacent city park 11.68 acres = 41.52 acres
- » Typical Classroom Size – 680 SF, 980 SF



## West Middle School

- » Grades 6-8
- » Year Constructed – 1965  
additions in 1970, 1998, 1999,  
2004, and 2006
- » Square Footage – 202,497 SF
- » School Site Size – 60.5 acres =  
adjacent city park 21.76 acres =  
81.84 acres
- » Typical Classroom Size – 780 SF,  
1,224 SF



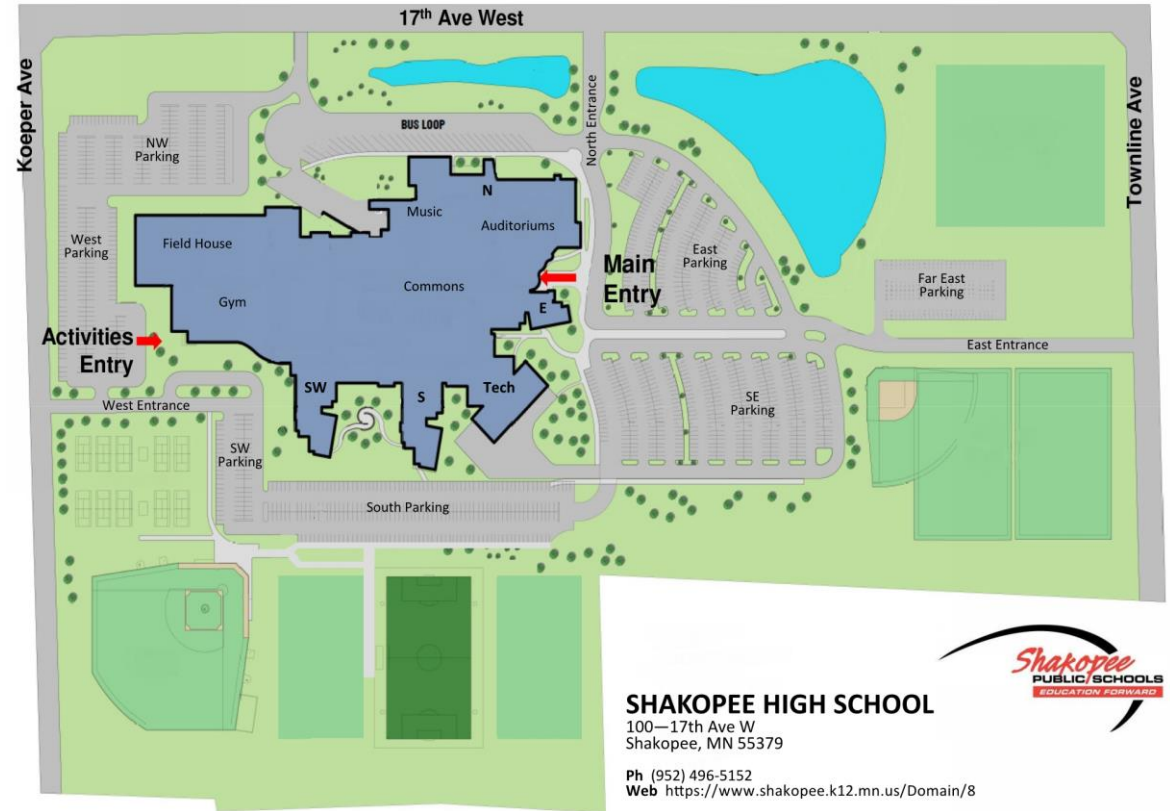
## Sports Complex

- » Vaughan Field Stadium
- » Neil Johnson Softball Complex
- » Rebuilt - 2016



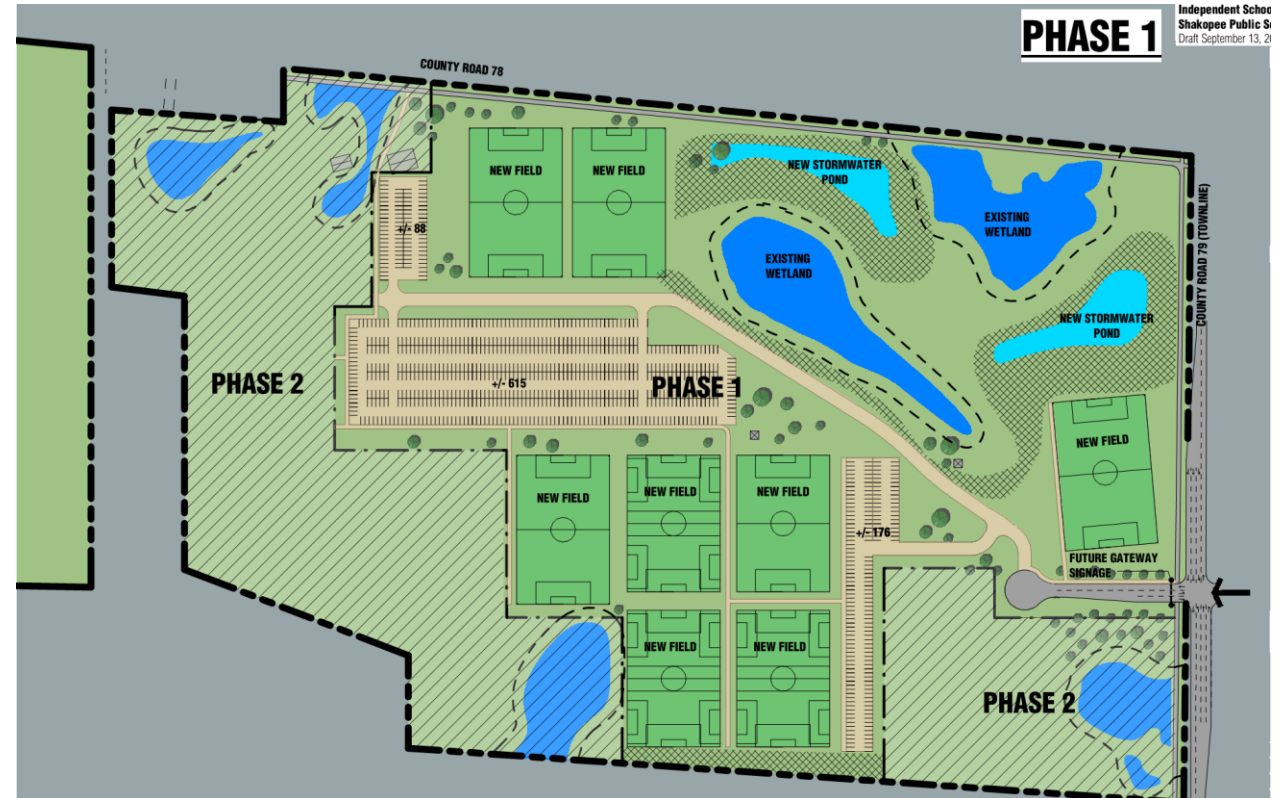
## Shakopee High School

- » Grades 9-12
- » Year Constructed – 2007, addition 2018
- » Square Footage – 644,600 SF
- » School Site Size – 96.58 acres
- » “Typical” Classroom Size – 850 SF



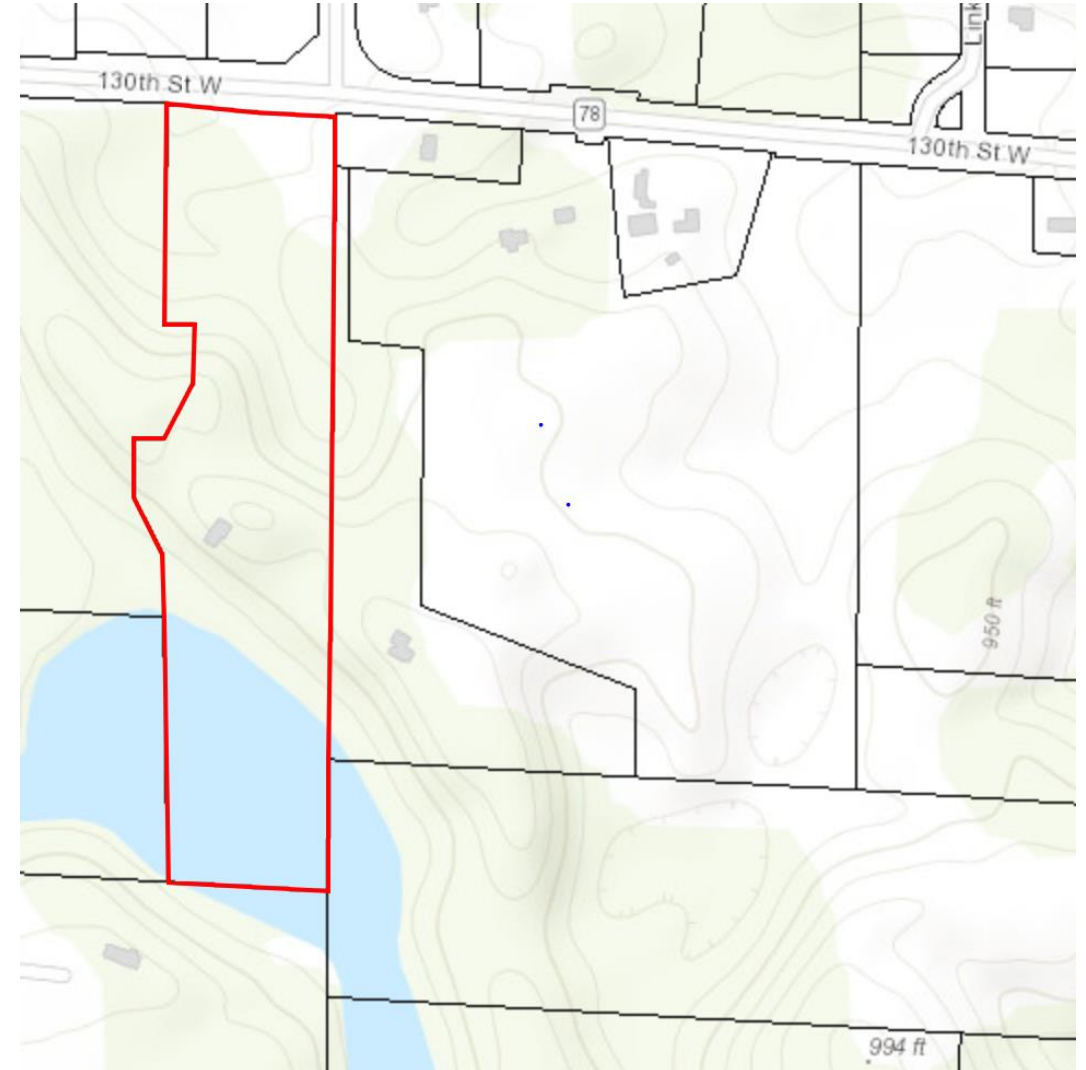
## South Site

- » County Road 78/79
- » Year Constructed – 2018/2019
- » Athletic Field Complex
- » Site Size – 86.4 acres



## South Site West

- » County Road 78/ & Fuller
- » Year Constructed – N/A
- » Rental House
- » Site Size – 20 acres



## Town Square Mall

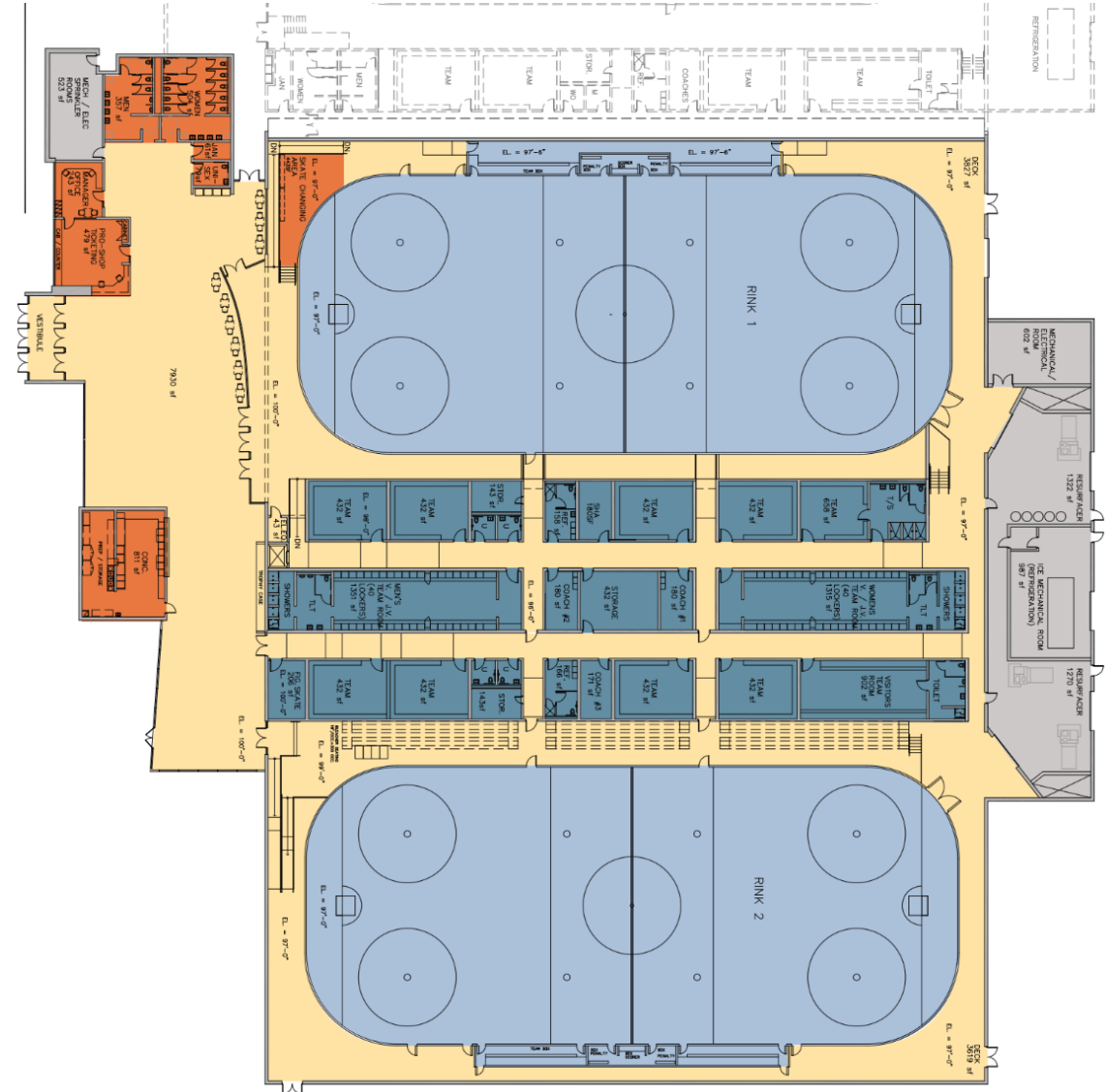
- » District Office
  - 25,433 SF
  - 2019 / 2022 Lease
  - Year Constructed – 2012
- » Tokata Learning Center
  - 12,351 SF
  - 2019 / 2022 Lease
  - Year Constructed – 2012
  - School Site Size – N/A
  - “Typical” Classroom Size – 780 SF

## Leased Facilities



## Shakopee Ice Arena

- » Ice Use Agreement
- » Locker Room
- » 20 year lease



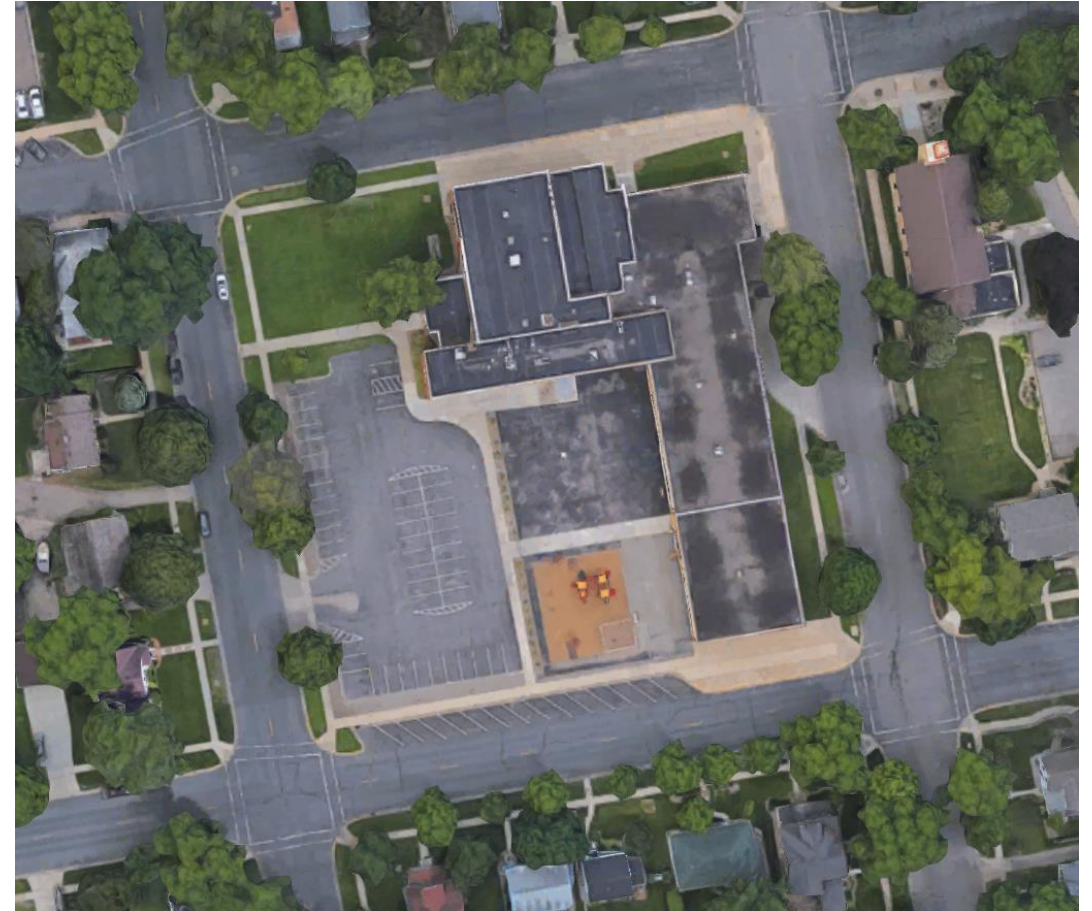
## Pearson

- » Former K-4 & K-5 ES, Former 6<sup>th</sup> Grade Center
- » Year Constructed – 1970, addition in 1994
- » Square Footage – 83,771 SF
- » School Site Size – 14.5 acres
- » “Typical” Classroom Size –900 SF



## Central Family Center

- » Early Childhood Programming
- » Year Constructed – 1941  
additions in 1946, 1958, and 1959
- » Square Footage – 70,674 SF
- » School Site Size – 2.05 acres
- » “Typical” Classroom Size – 672 SF



**APPENDIX B - ENROLLMENT, PROJECTIONS, CAPACITY AND UTILIZATION**

# Community Facilities Task Force



Meeting 2 – July 11, 2019

- Thoughts Since Last Meeting?
- District Enrollment Projections
- Past Enrollment Breakdowns
- Building Capacity / Building Utilization
- Building Capacity vs. Enrollment
- Current Pressure / Current Space Availability
- Information Requests
  - Building SF per Pupil
  - District Map / Buildable Area
  - Tokata Numbers
  - Past Projections
  - Open Enrollment
  - Early Childhood

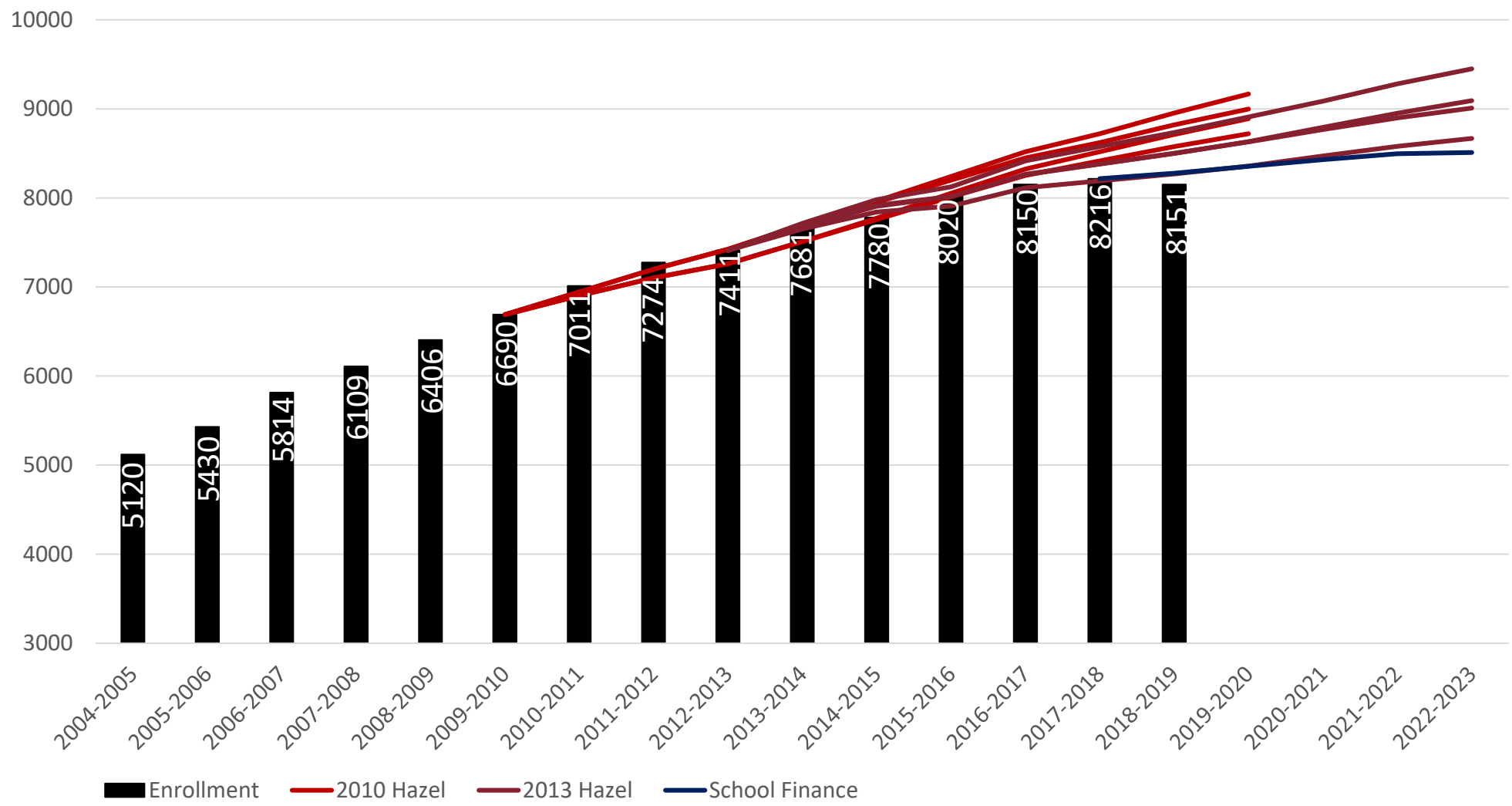
# Enrollment Trends

	10/1/2013	10/1/2014	10/1/2015	10/1/2016	10/1/2017	10/1/2018
K Total	581	568	604	563	607	561
1st Total	648	593	577	595	564	598
2nd Total	628	649	628	573	596	542
3rd Total	653	628	654	632	577	579
4th Total	650	665	639	655	625	554
5th Total	605	651	667	642	647	618
6th Total	581	625	659	682	641	637
7th Total	585	578	628	666	689	661
8th Total	575	572	565	621	668	705
9th Total	617	630	649	633	680	727
10th Total	518	638	649	656	669	697
11th Total	485	515	613	636	624	651
12th Total	482	467.5	488	596	629	621
District Total K-5	3,765	3,754	3,769	3,660	3,616	3,452
District Total 6-8	1,741	1,775	1,852	1,969	1,998	2,003
District Total 9-12	2,102	2,251	2,399	2,521	2,602	2,696
District Total K-12	7,608	7,780	8,020	8,150	8,216	8,151

# Past Projections

		K-12 Projections Comparison													
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
District History		<b>6689</b>	<b>7011</b>	<b>7274</b>	<b>7411</b>	<b>7681</b>	<b>7780</b>	<b>8020</b>	<b>8150</b>	<b>8216</b>	<b>8151</b>				
School Finance July 2018											<b>8276</b>	<b>8355</b>	<b>8431</b>	<b>8496</b>	<b>8511</b>
Hazel 2013	Hi/Hi				<b>7411</b>	<b>7714</b>	<b>7982</b>	<b>8126</b>	<b>8417</b>	<b>8576</b>	<b>8736</b>	<b>8909</b>	<b>9088</b>	<b>9280</b>	<b>9450</b>
	Lo/Hi				7411	7677	7906	8018	8266	8384	8501	8629	8769	8899	9010
	Hi/Lo				7411	7688	7918	8017	8262	8379	8499	8631	8792	8950	9091
	Lo/Lo				<b>7411</b>	<b>7651</b>	<b>7842</b>	<b>7909</b>	<b>8113</b>	<b>8190</b>	<b>8269</b>	<b>8357</b>	<b>8472</b>	<b>8580</b>	<b>8667</b>
Hazel 2010	Hi/Hi	<b>6689</b>	<b>6943</b>	<b>7200</b>	<b>7423</b>	<b>7700</b>	<b>7966</b>	<b>8244</b>	<b>8518</b>	<b>8723</b>	<b>8952</b>	<b>9166</b>			
	Lo/Hi	6689	6943	7200	7423	7700	7950	8202	8448	8621	8818	8997			
	Hi/Lo	6689	6902	7101	7259	7510	7773	8054	8326	8510	8712	8890			
	Lo/Lo	<b>6689</b>	<b>6902</b>	<b>7101</b>	<b>7259</b>	<b>7510</b>	<b>7756</b>	<b>8254</b>	<b>8254</b>	<b>8415</b>	<b>8578</b>	<b>8724</b>			

## K-12 Shakopee Public Schools Enrollment 2004-2023: Actual vs. Projections



# Past Projection Breakdowns

		K-5 Projections Comparison											
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
District History				<b>3765</b>	<b>3754</b>	<b>3769</b>	<b>3660</b>	<b>3616</b>	<b>3452</b>				
School Finance July 2018									<b>3589</b>	<b>3612</b>	<b>3675</b>	<b>3736</b>	<b>3819</b>
Hazel 2013	<b>Hi/Hi</b>		<b>3750</b>	<b>3862</b>	<b>3925</b>	<b>3810</b>	<b>3840</b>	<b>3843</b>	<b>3827</b>	<b>3847</b>	<b>3935</b>	<b>4208</b>	<b>4215</b>
	Lo/Hi		3750	3825	3849	3702	3689	3650	3592	3621	3692	3948	4048
	Hi/Lo		3750	3839	3880	3740	3760	3763	3750	3781	3857	4123	4230
	<b>Lo/Lo</b>		<b>3750</b>	<b>3802</b>	<b>3804</b>	<b>3633</b>	<b>3611</b>	<b>3573</b>	<b>3520</b>	<b>3548</b>	<b>3619</b>	<b>3869</b>	<b>3970</b>
Hazel 2010	<b>Hi/Hi</b>		<b>3788</b>	<b>3885</b>	<b>3945</b>	<b>3940</b>	<b>3994</b>	<b>4038</b>	<b>4012</b>	<b>4099</b>			
	Lo/Hi		3788	3885	3928	3897	3922	3935	3954	4009			
	Hi/Lo		3763	3840	3882	3862	3913	3960	4012	4099			
	<b>Lo/Lo</b>		<b>3763</b>	<b>3840</b>	<b>3865</b>	<b>3818</b>	<b>3841</b>	<b>3853</b>	<b>3878</b>	<b>3933</b>			

# Past Projection Breakdowns

		6-8 Projections Comparison											
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
District History				<b>1741</b>	<b>1775</b>	<b>1852</b>	<b>1969</b>	<b>1998</b>	<b>2003</b>				
School Finance July 2018									<b>1984</b>	<b>1930</b>	<b>1881</b>	<b>1853</b>	<b>1824</b>
Hazel 2013	<b>Hi/Hi</b>		<b>1722</b>	<b>1775</b>	<b>1852</b>	<b>1947</b>	<b>2053</b>	<b>2106</b>	<b>2150</b>	<b>2174</b>	<b>2178</b>	<b>1996</b>	<b>2023</b>
	Lo/Hi		1722	1775	1872	1947	2053	2106	2150	2122	2092	1875	1899
	Hi/Lo		1722	1758	1821	1904	2004	2024	2044	2043	2056	1884	1910
	<b>Lo/Lo</b>		<b>1722</b>	<b>1758</b>	<b>1820</b>	<b>1904</b>	<b>1994</b>	<b>2024</b>	<b>2043</b>	<b>2003</b>	<b>1975</b>	<b>1769</b>	<b>1792</b>
Hazel 2010	<b>Hi/Hi</b>		<b>1714</b>	<b>1757</b>	<b>1837</b>	<b>1970</b>	<b>2051</b>	<b>2128</b>	<b>2129</b>	<b>2152</b>			
	Lo/Hi		1714	1757	1837	1970	2051	2128	2129	2154			
	Hi/Lo		1680	1733	1800	1916	1978	2033	2016	2034			
	<b>Lo/Lo</b>		<b>1680</b>	<b>1733</b>	<b>1800</b>	<b>1916</b>	<b>1978</b>	<b>2033</b>	<b>2016</b>	<b>2034</b>			

# Past Projection Breakdowns

		9-12 Projections Comparison											
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
District History			<b>1939</b>	<b>2102</b>	<b>2251</b>	<b>2399</b>	<b>2521</b>	<b>2602</b>	<b>2696</b>				
School Finance July 2018									<b>2701</b>	<b>2813</b>	<b>2875</b>	<b>2907</b>	<b>2868</b>
Hazel 2013	<b>Hi/Hi</b>		<b>1939</b>	<b>2078</b>	<b>2206</b>	<b>2370</b>	<b>2524</b>	<b>2628</b>	<b>2759</b>	<b>2886</b>	<b>2985</b>	<b>3076</b>	<b>3112</b>
	Lo/Hi		1939	2078	2216	2370	2525	2629	2759	2886	2985	3076	3062
	Hi/Lo		1939	2090	2218	2373	2509	2593	2707	2805	2878	2943	2952
	<b>Lo/Lo</b>		<b>1939</b>	<b>2091</b>	<b>2218</b>	<b>2373</b>	<b>2509</b>	<b>2593</b>	<b>2707</b>	<b>2805</b>	<b>2878</b>	<b>2943</b>	<b>2906</b>
Hazel 2010	<b>Hi/Hi</b>		<b>1921</b>	<b>2058</b>	<b>2185</b>	<b>2333</b>	<b>2472</b>	<b>2556</b>	<b>2735</b>	<b>2837</b>			
	Lo/Hi		1921	2058	2185	2335	2474	2558	2736	2837			
	Hi/Lo		1817	1936	2092	2276	2525	2525	2684	2757			
	<b>Lo/Lo</b>		<b>1817</b>	<b>1936</b>	<b>2092</b>	<b>2276</b>	<b>2525</b>	<b>2525</b>	<b>2684</b>	<b>2757</b>			

# District Building Capacity

- What is District Building Capacity?
- Capacity Assumptions
- Capacity Report
- Projections vs. Capacity

# What is Building Capacity?

Capacity is the ability of a school facility to house K-12 student programs.

- Capacity Analysis attempts to quantify the amount of capacity.
- Useful when compared to “Head Count” number of students.
- Sets a standard for a fully functioning school that accommodates anticipated programs

# What is Building Capacity?

## Capacity Overview

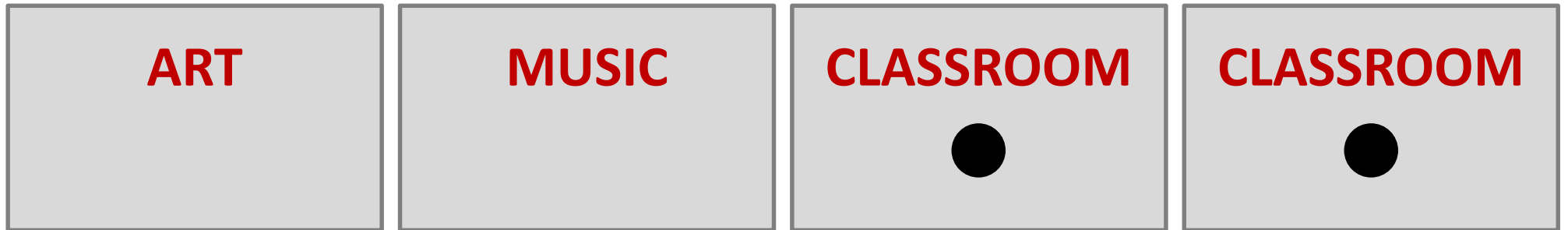
- A change in space use can change capacity.
- Assigning additional rooms to Computer Labs, Special Education, and Small Group spaces reduces the building capacity.
- Room assignments vary from year to year, and therefore capacity changes every year.
- Average number of seats per room is a fundamental component and has a large impact on building capacity

# Capacity Assumptions

- To determine a building's capacity it is important to look at the capacity of classrooms within the school. Every School District has Board goals for class size targets and/or maximums which guides staffing decisions. A school's capacity typically respects those class size guidelines to make sure planning for physical space is in sync with the Administration's operational goals.
- Administration's Targets:
  - 1st and 2nd Grade: 23 students/class
  - 3rd and 4th Grade: 25 students/class
  - 5th Grade: 27 students/class
  - 6th through 12th Grade: 30 students/class
- Average students per class for Kindergarten: **20** students/class (Staffing Target)
- Average Student per class for elementary (1-5) grades: **24** (Staffing Target)
- Average students per class for secondary grades: **30** students/class was used for the capacity analysis
- Average students per class at Tokata: **18** students/class

# Capacity Analysis – Sample Exercise

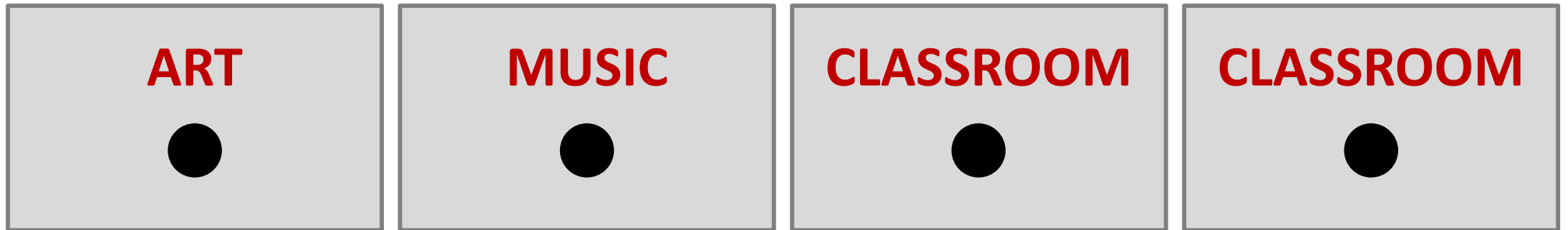
## Four Room Schoolhouse: **Elementary School**



2 Classrooms x 24 Students/Classroom =  
**48 Student Capacity**

# Capacity Analysis – Sample Exercise

## Four Room Schoolhouse: **Middle School**



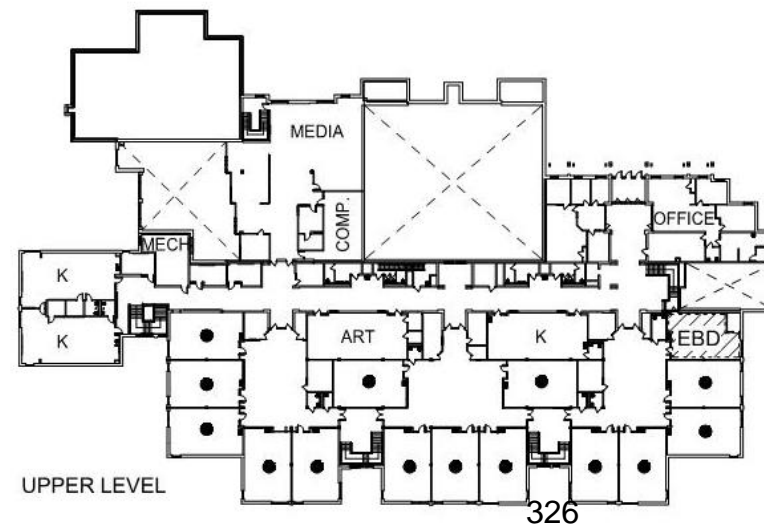
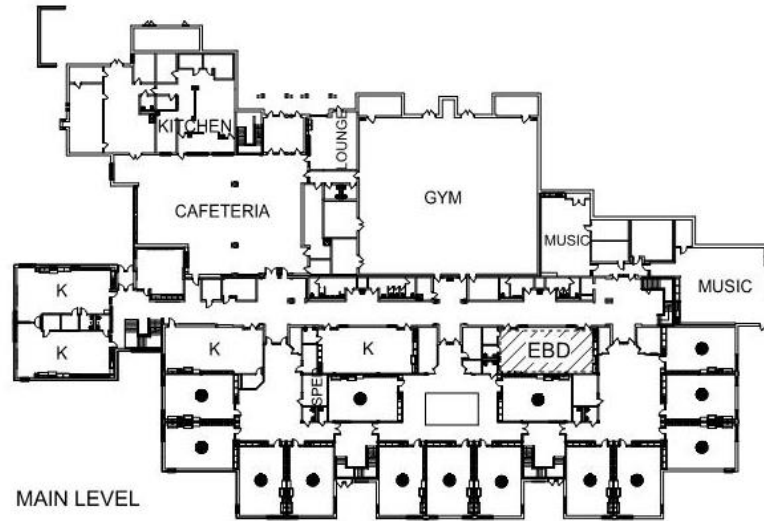
4 Classrooms x 30 Students/Classroom = 120

Capacity x 85% Efficiency Factor

**102 Student Net Capacity**

# Example Elementary School

## Eagle Creek Elementary

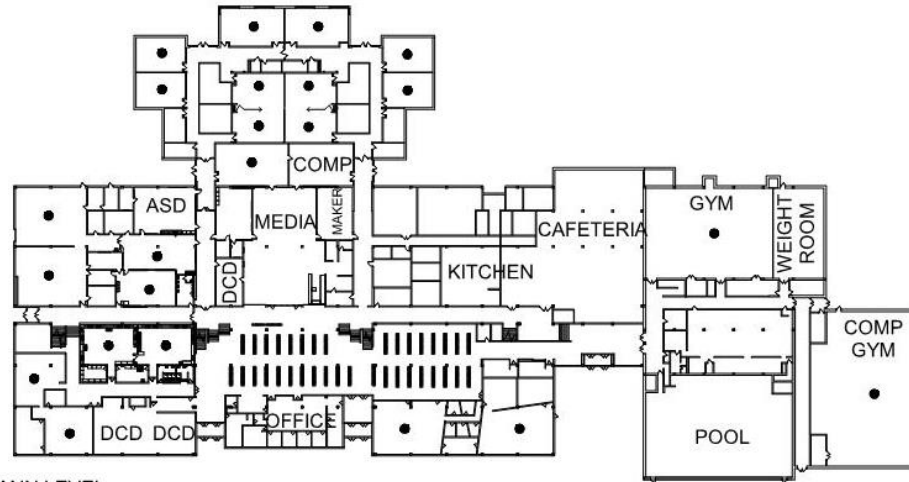


### PLANNING CAPACITY

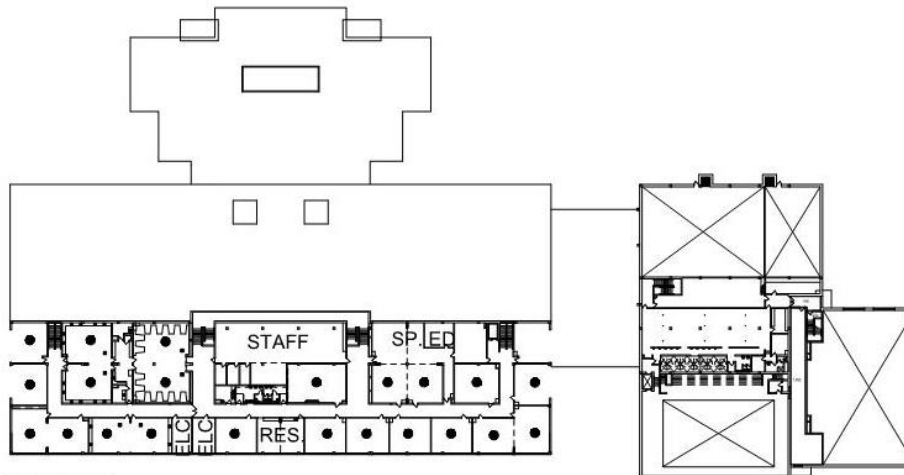
● (GRADES 1-5)	28 CR X 24 Students/CR	=	672
K (KINDERGARTENS)	7 - Full Day Kindergartens 7 CR x 20 Students	=	<u>140</u>
<b>TOTAL PLANNING CAPACITY</b>			<b>812</b>

# Example Middle School: East Middle School

## East Middle School



MAIN LEVEL



UPPER LEVEL

### PLANNING CAPACITY

- (Grades 6-8)  
45 Teaching Stations x  
30 Students/CR X .85 = 1,147
- TOTAL PLANNING CAPACITY = 1,147**

# District-Wide Capacity Summary

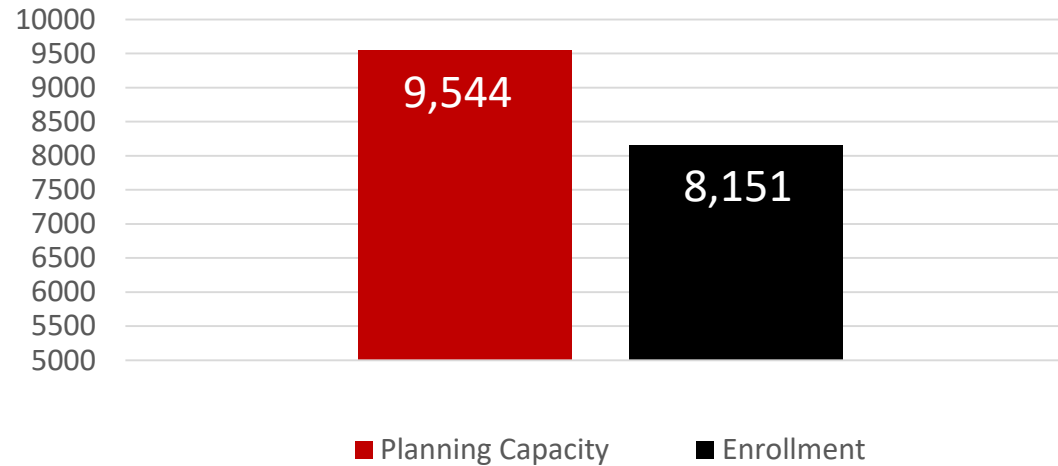
Facility	Planning Capacity
<b>Elementary Schools (Grades K-5)</b>	
Eagle Creek Elementary	812
Jackson Elementary	836
Red Oak Elementary	816
Sun Path Elementary	820
Sweeney Elementary	700
<b>Middle Schools (Grades 6-8)</b>	
East Middle School	1,147
West Middle School	1,173
<b>High School (Grades 9-12)</b>	
Shakopee High School	3,240
<b>Other Facilities</b>	
Pearson (Elem. / Second.)	636 / 720
Central Family Center	--
Tokata Learning Center	81

## Capacity Summary

- Elementary Capacity: 3,984
- Middle School Capacity: 2,320
- High School Capacity: 3,240
- **District-Wide Total: 9,544**

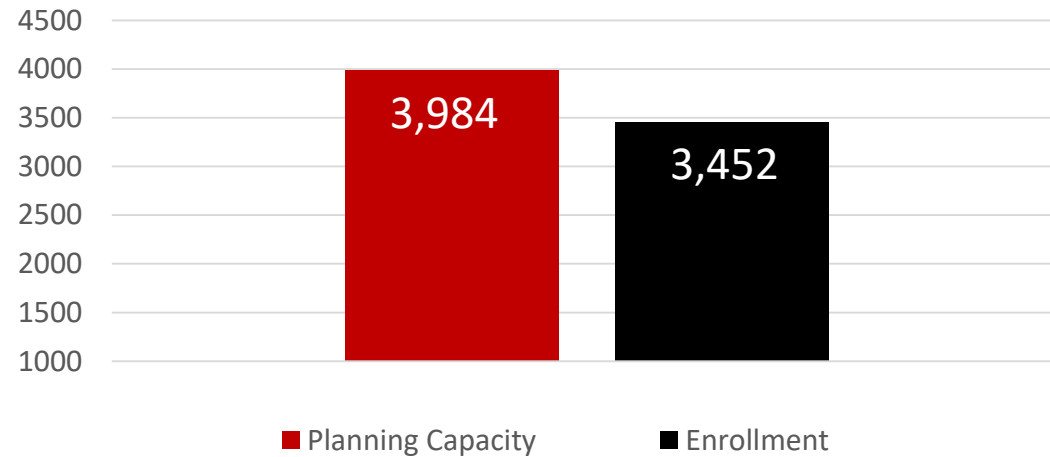
# District-Wide Capacity vs. Enrollment

District-Wide  
Enrollment vs. Capacity



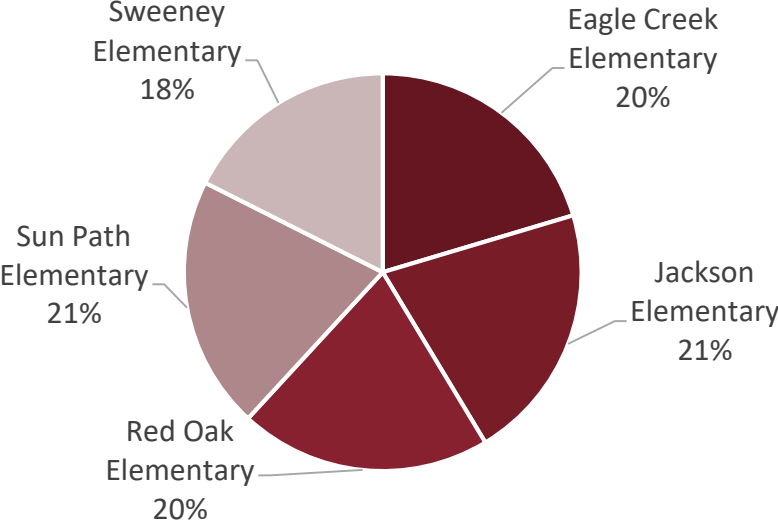
# Elementary Schools: Capacity vs. Enrollment

Elementary Schools  
Enrollment vs. Capacity

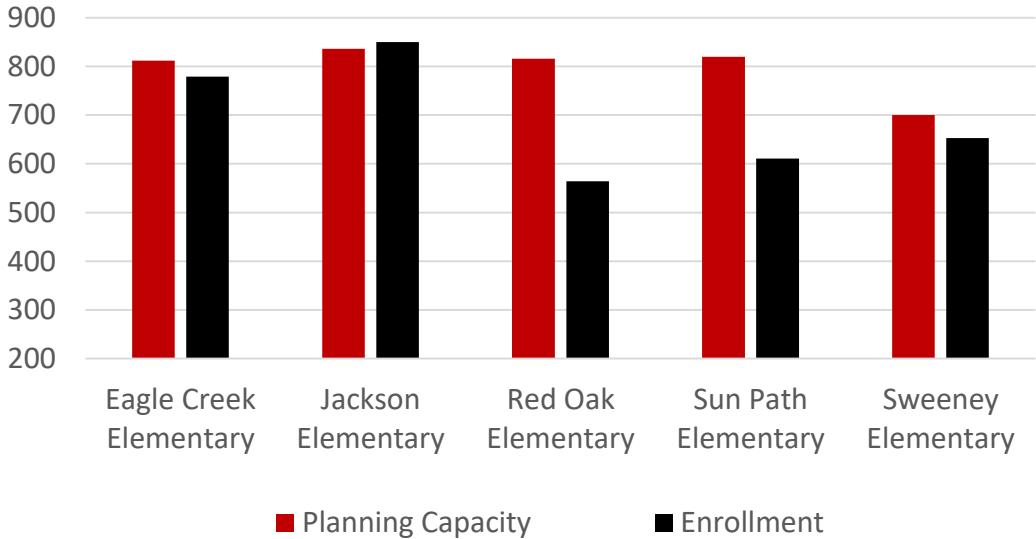


# Elementary Schools: Capacity vs. Enrollment

2019 Elementary Schools Capacity

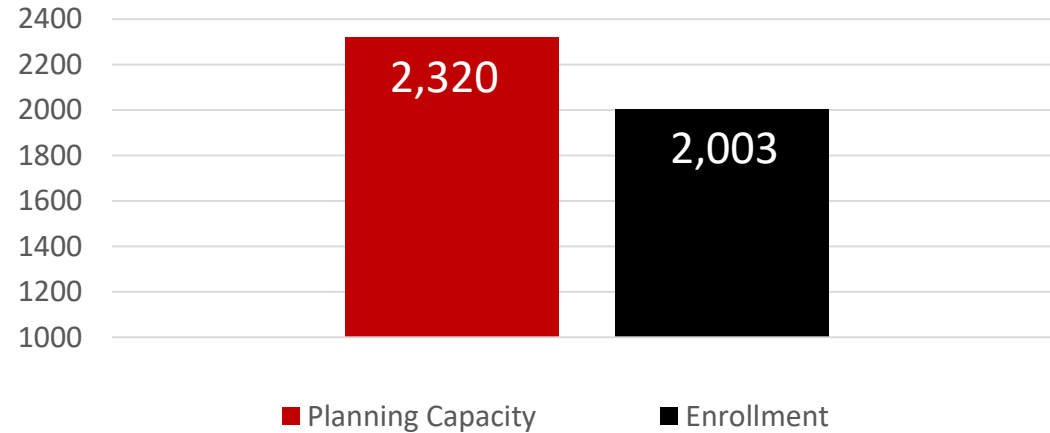


Elementary Schools Enrollment vs. Capacity



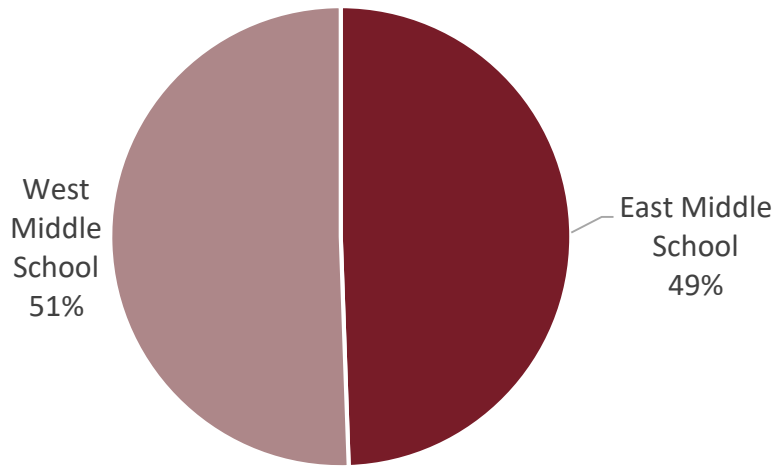
# Middle Schools: Capacity vs. Enrollment

Middle Schools  
Enrollment vs. Capacity

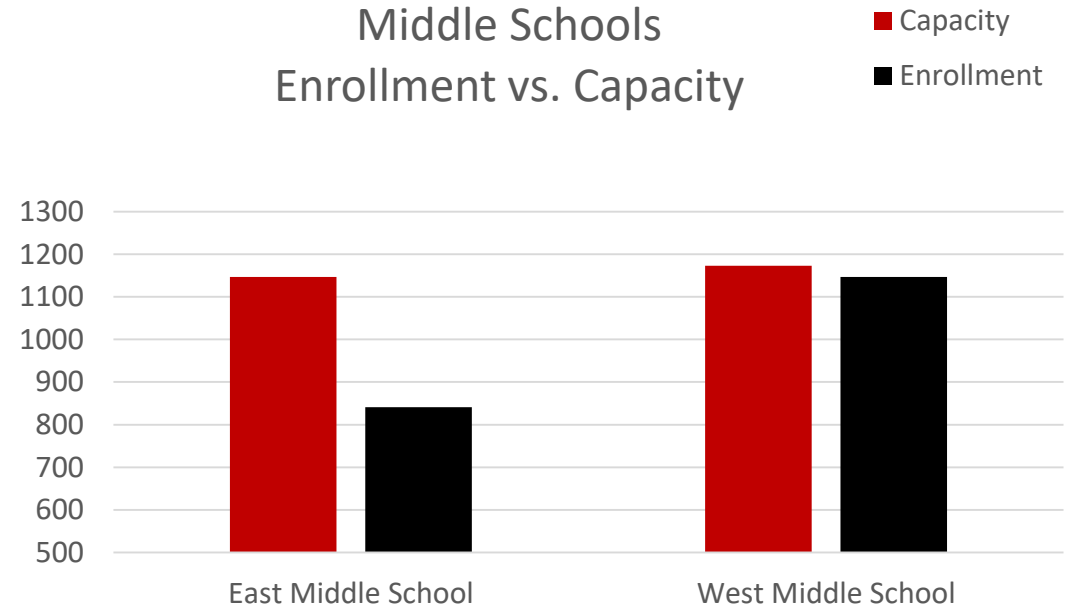


# Middle Schools: Capacity vs. Enrollment

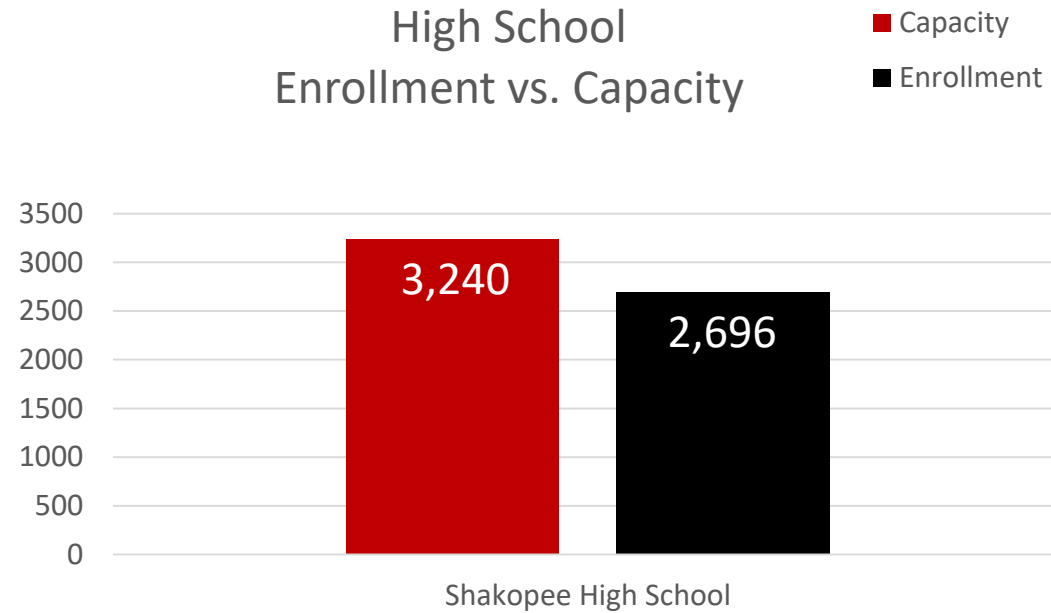
2019 Middle Schools Capacity



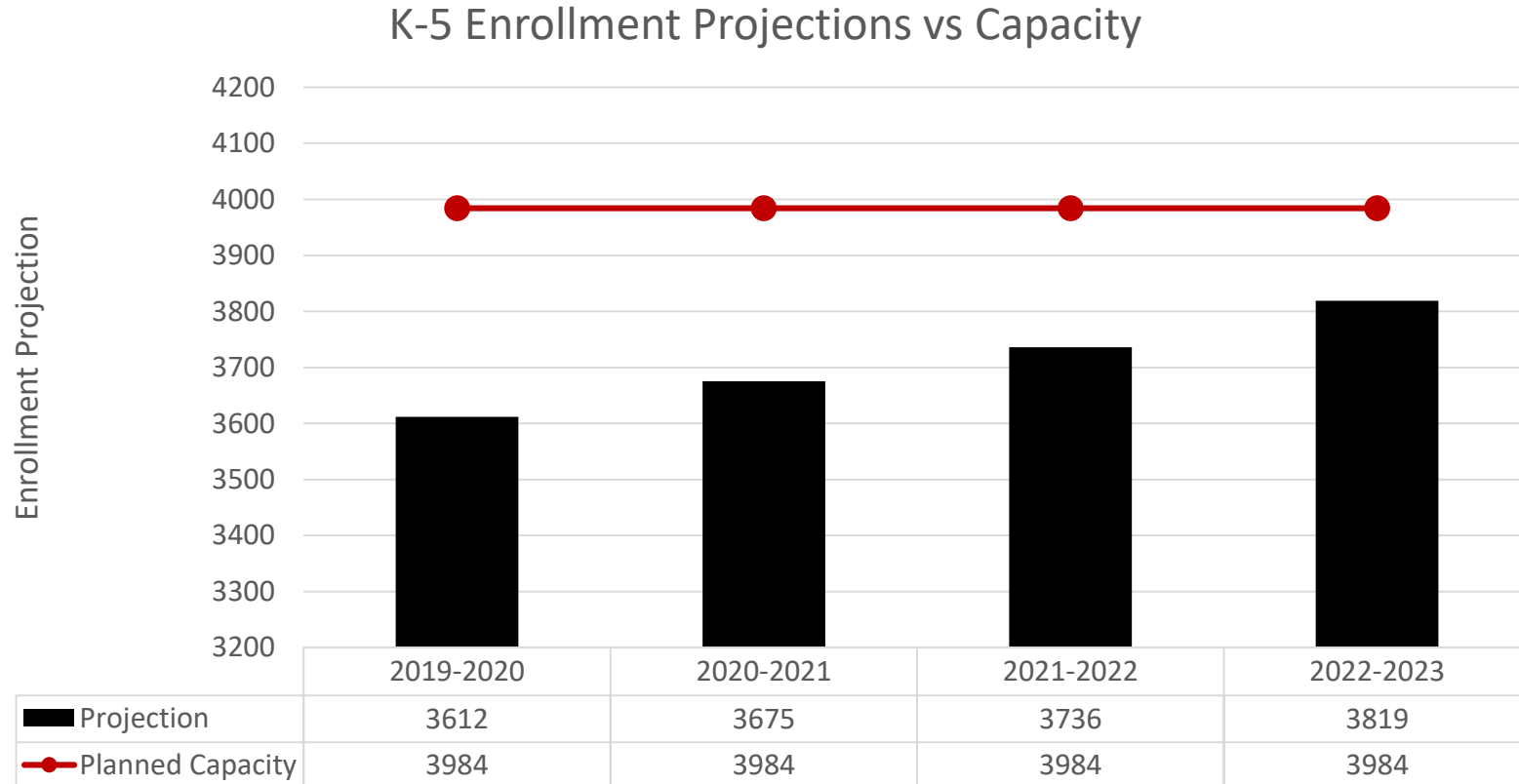
Middle Schools Enrollment vs. Capacity



# High School: Capacity vs. Enrollment

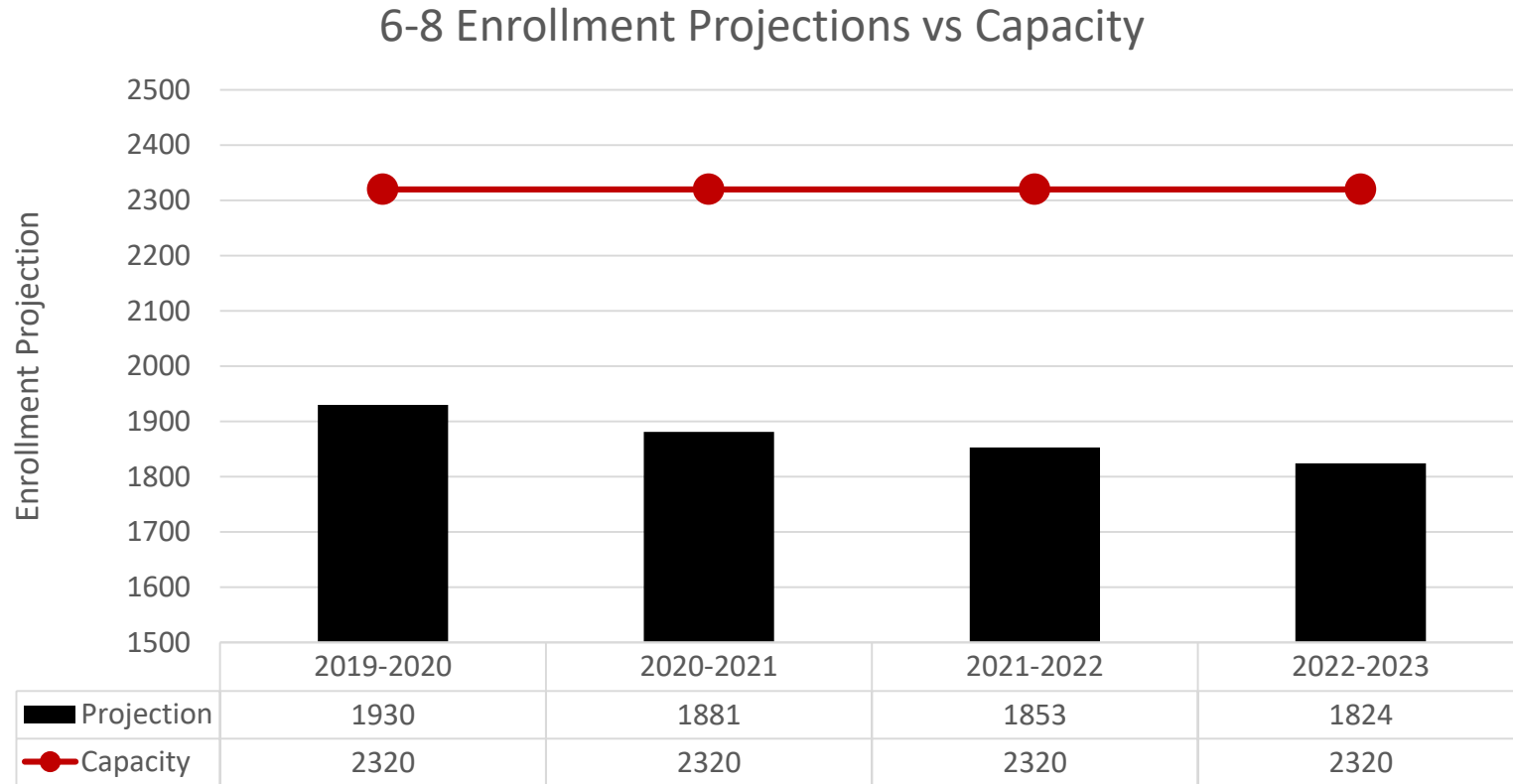


# Enrollment Projections vs. Capacity



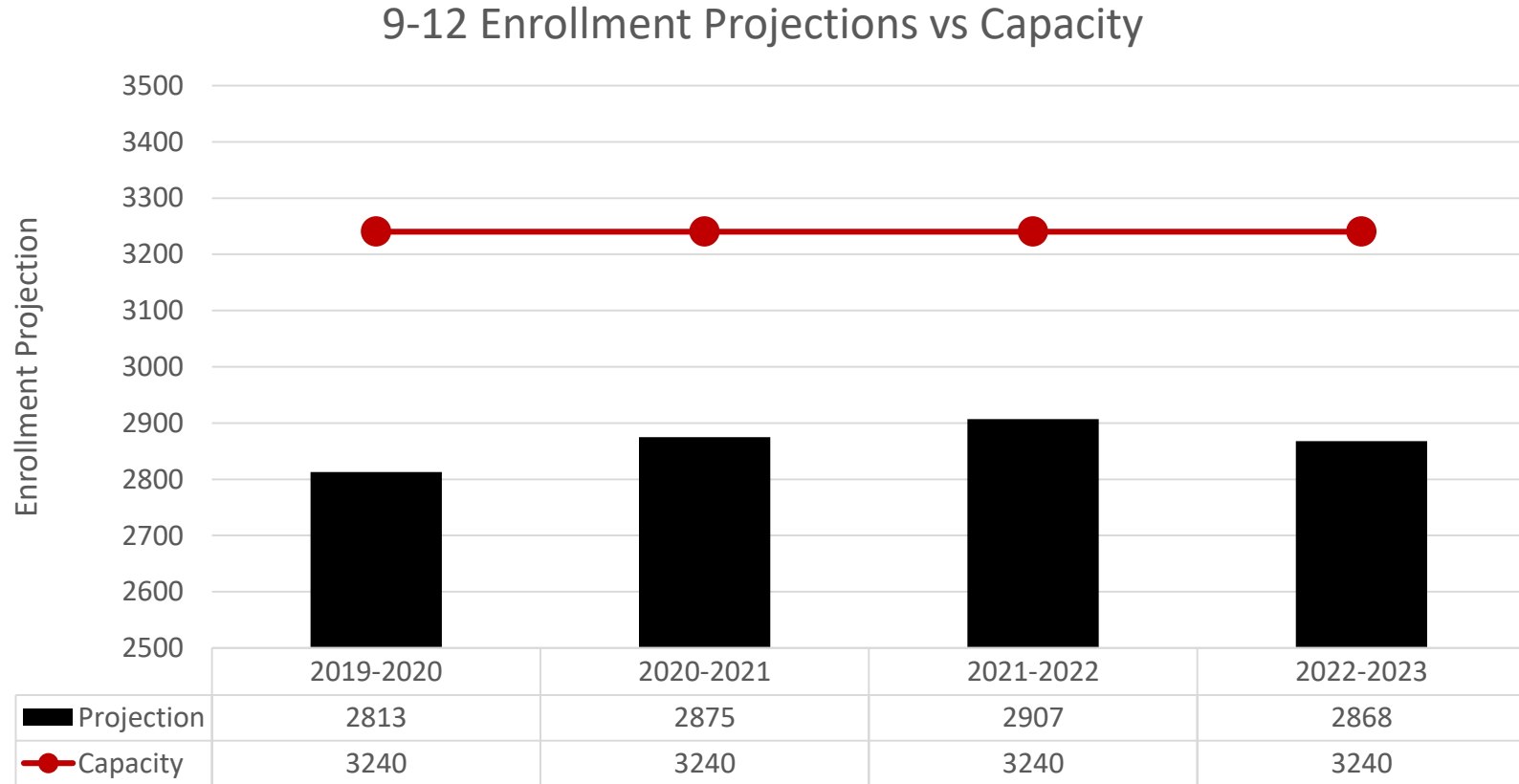
Projections from School Finance in July 2018

# Enrollment Projections vs. Capacity



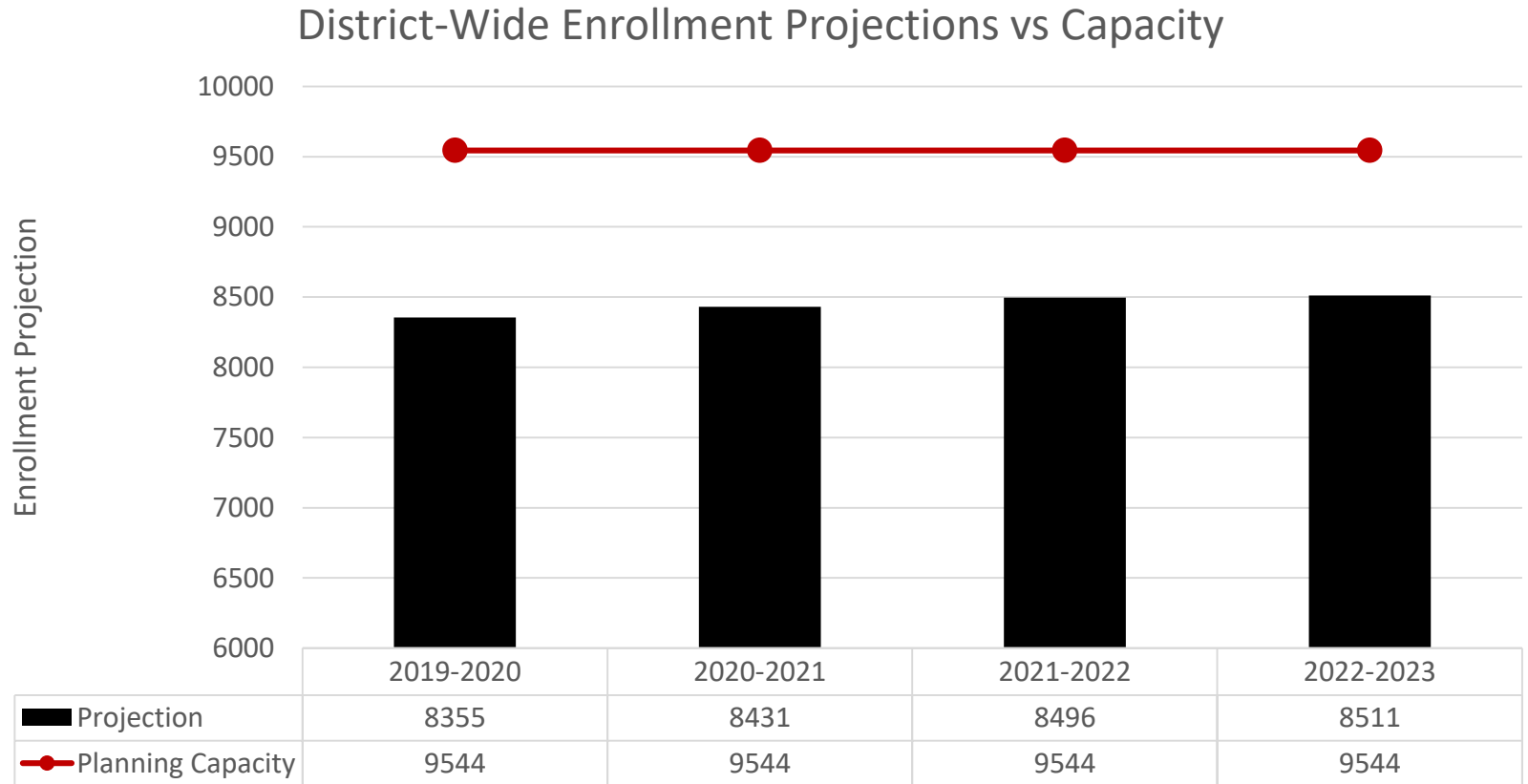
Projections from School Finance in July 2018

# Enrollment Projections vs. Capacity



Projections from School Finance in July 2018

# Enrollment Projections vs. Capacity



Projections from School Finance in July 2018

# Information Requests

- Building SF per Pupil
- District Map / Buildable Area
- Tokata Numbers
- Past Projections
- Open Enrollment
- Early Childhood

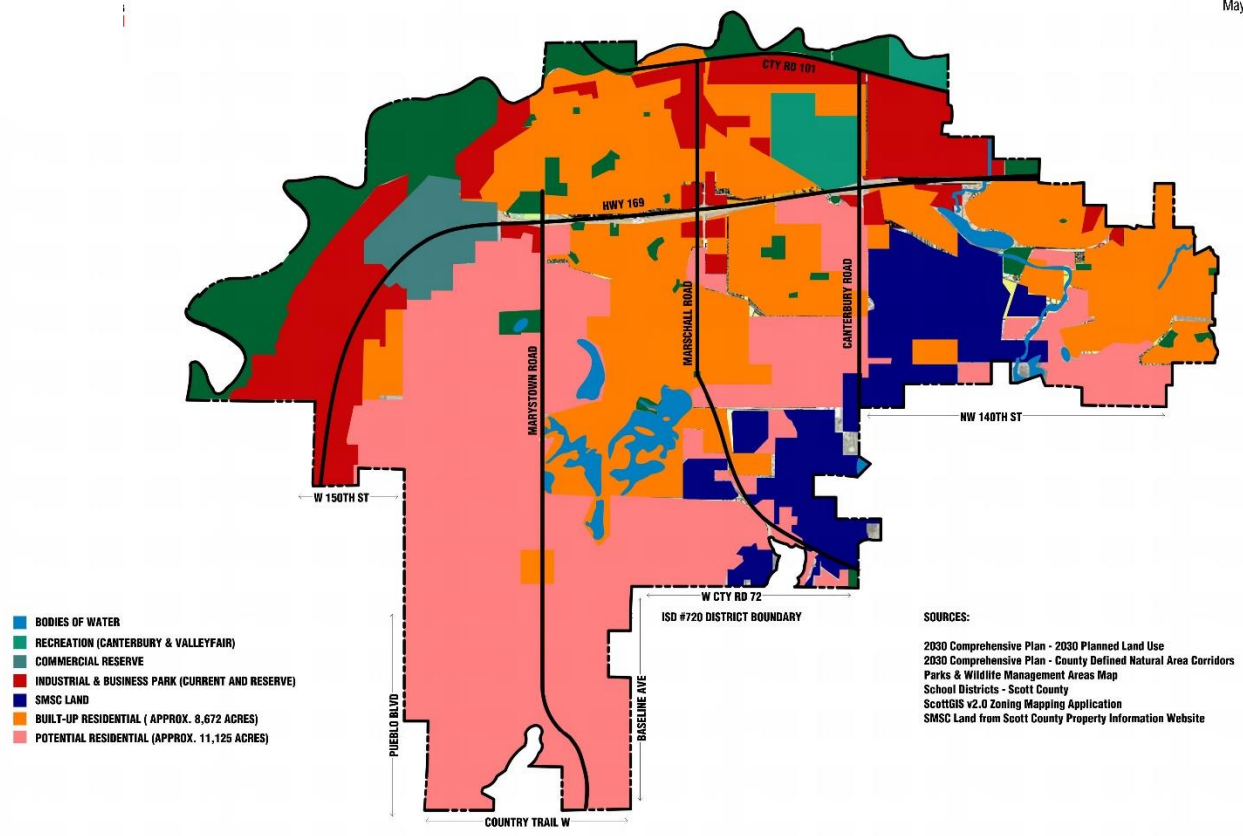
# Building SF per Pupil

Facility	2018-2019 Enrollment	Square Footage	Building SF per Pupil
<b>Elementary Schools (Grades K-5)</b>			
Sweeney Elementary	653	94,622	<b>145</b>
Sun Path Elementary	611	108,252	<b>178</b>
Red Oak Elementary	564	108,257	<b>192</b>
Eagle Creek Elementary	779	108,640	<b>140</b>
Jackson Elementary	850	108,639	<b>128</b>
<b>Middle Schools (Grades 6-8)</b>			
East Middle School	841	172,197	<b>205</b>
West Middle School	1147	202,497	<b>176</b>
<b>High School (Grades 9-12)</b>			
Shakopee High School	2558	644,600	<b>252</b>
<b>Other Facilities</b>			
Pearson	--	83,771	--
Central Family Center		70,674	
Tokata Learning Center	340 <sup>92</sup>	12,351	<b>134</b>



# 2014 District Map/Buildable Area

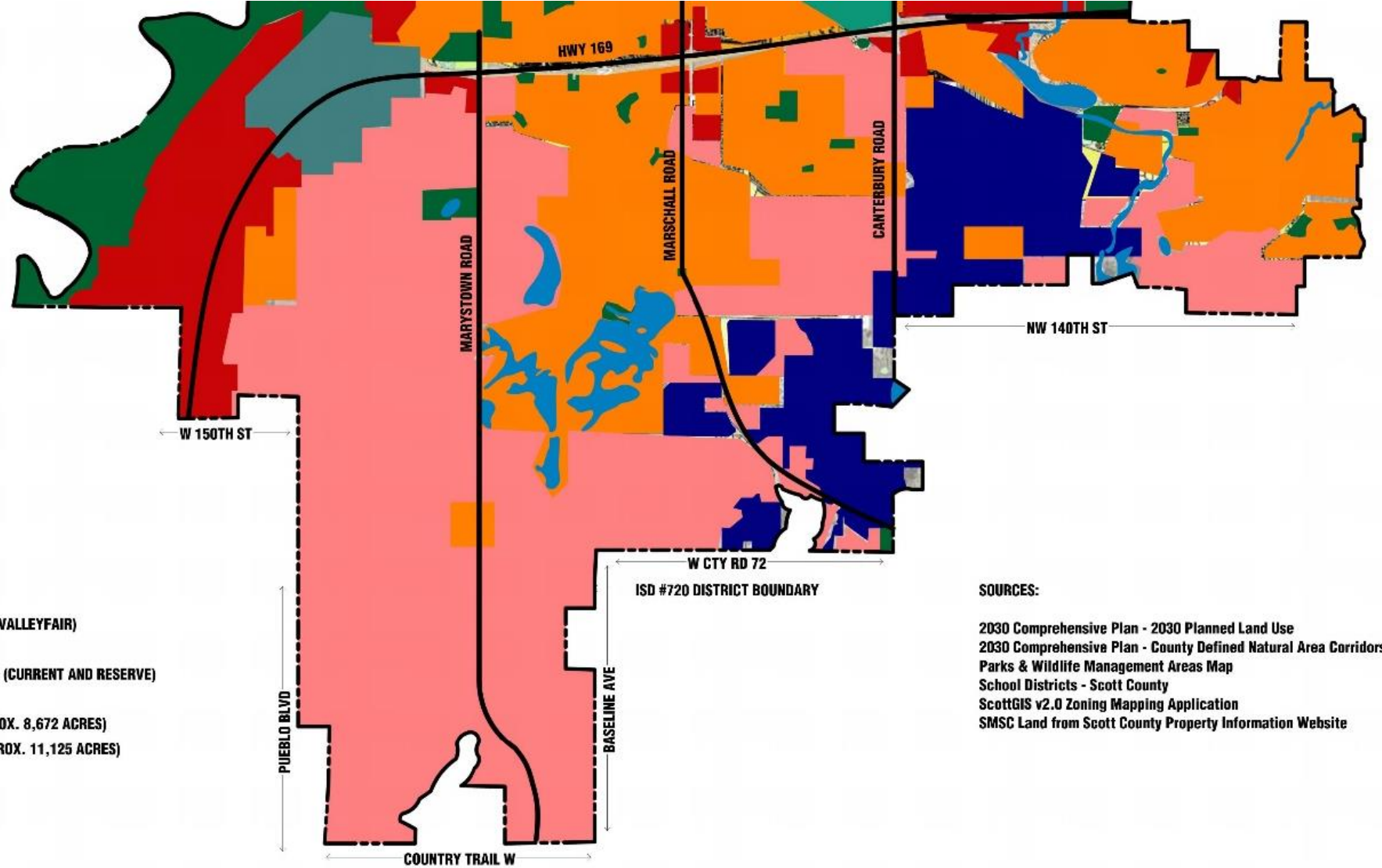
**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE SCHOOLS**  
May 21, 2014



**SOURCES:**  
2030 Comprehensive Plan - 2030 Planned Land Use  
2030 Comprehensive Plan - County Defined Natural Area Corridors  
Parks & Wildlife Management Areas Map  
School Districts - Scott County  
ScottGIS v2.0 Zoning Mapping Application  
SMSC Land from Scott County Property Information Website



# 2014 District Map/Buildable Area



- BODIES OF WATER
- RECREATION (CANTERBURY & VALLEYFAIR)
- COMMERCIAL RESERVE
- INDUSTRIAL & BUSINESS PARK (CURRENT AND RESERVE)
- SMSC LAND
- BUILT-UP RESIDENTIAL ( APPROX. 8,672 ACRES)
- POTENTIAL RESIDENTIAL (APPROX. 11,125 ACRES)

**SOURCES:**

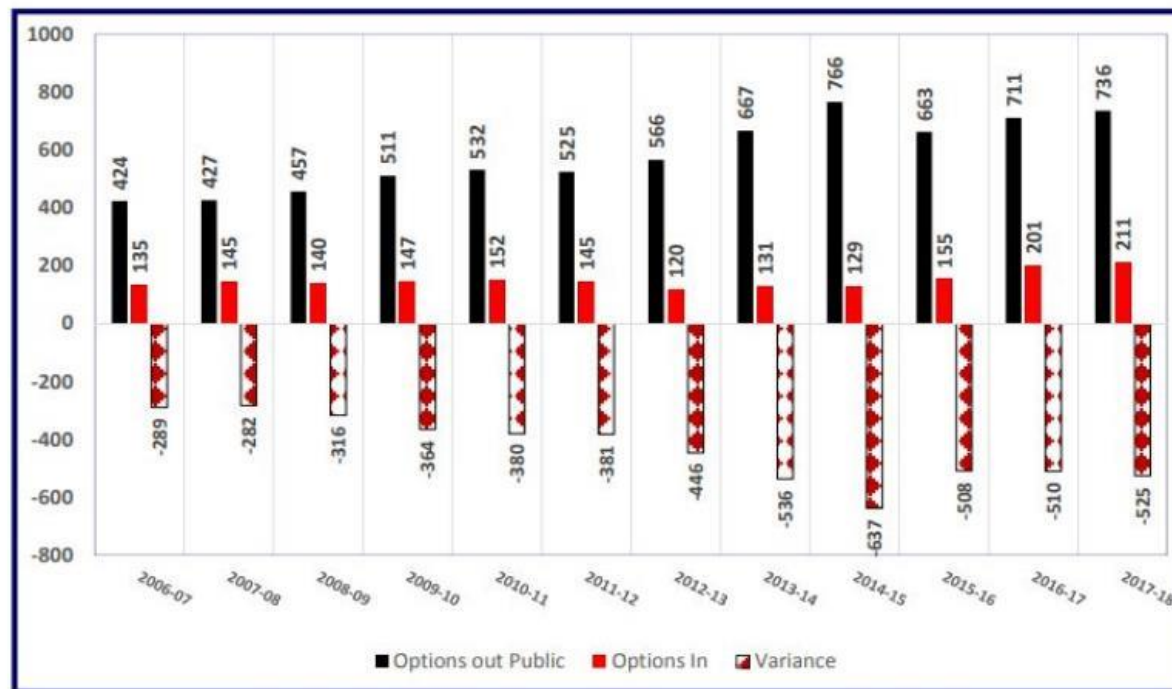
- 2030 Comprehensive Plan - 2030 Planned Land Use
- 2030 Comprehensive Plan - County Defined Natural Area Corridors
- Parks & Wildlife Management Areas Map
- School Districts - Scott County
- ScottGIS v2.0 Zoning Mapping Application
- SMSC Land from Scott County Property Information Website



# Tokata Learning Center

Year	Daytime Enrollment	Fall Waitlist	Spring Waitlist
2014-2015	84	33	10
2015-2016	92	40	19
2016-2017	90	32	57
2017-2018	90	43	59
2018-2019	92	36	51

## Enrollment Options Variance



- Prior Lake 335
- Eden Prairie 121
- Eastern Carver 60
- Bloomington 48
- Burnsville 40
- Minnetonka 37
- Houston 22
- Jordan 22
- Edina 12
- Rose/Eag/AV 12
- Brooklyn Ctr 6
- Richfield 4
- Lakeville 4
- St. Paul 4

School Finances - 8/18

# Open Enrollment

1. District #720 had 201 students optioning into the district in 2016-17, which represents 2.5% of enrollment. All neighboring districts had a higher percentage of enrollment options into the district. The average percentage of enrollment of students enrolling into this group of districts was 7%.
2. District #720 had 711 students leave the district via open enrollment options in 2016-17. This represents 8.7% of the student enrollment. Eden Prairie, Burnsville Eagan Savage, Eastern Carver County and Jordan had a higher percentage of open enrollment out of the district. The average percentage of enrollment of students enrolling out of this group of school districts is 10.9%.
  - Lower percentage of students leaving ISD 720
  - Lower percentage open enrolling into ISD 720

## Shakopee NonPublic Enrollment History

School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Shakopee Area Catholic School	664	676	651	625	590	548
Living Hope Lutheran	85	75	97	110	105	96
	749	751	748	735	695	644

# Early Childhood Census and CFC Enrollment

<b>Birth to 4 Resident Comparison</b>						
	2019	2018	2017	2016	2015	2014
Birth	352	598	664	774	875	993
Age 1	598	678	774	875	993	1133
Age 2	678	774	875	993	1133	1218
Age 3	774	875	993	1133	1218	1187
Age 4	875	993	1133	1218	1187	1326
<b>Total</b>	<b>3277</b>	<b>3918</b>	<b>4439</b>	<b>4993</b>	<b>5406</b>	<b>5857</b>

<b>2018-19 Early Childhood Student Count by Program</b>			
Program	Resident Count	Total Count	
ECFE	147	158	
Head Start	36	38	
PACE	67	67	
Stepping Stones	214	245	
<b>Total</b>	<b>464</b>	<b>508</b>	

<b>2017-18 Early Childhood Student Count by Program</b>			
Program	Resident Count	Total Count	
ECFE	121	126	
Head Start	34	37	
PACE	72	73	
Stepping Stones	235	244	
<b>Total</b>	<b>462</b>	<b>480</b>	

<b>2016-17 Early Childhood Student Count by Program</b>			
Program	Resident Count	Total Count	
ECFE	102	106	
Head Start	28	30	
PACE	66	69	
Stepping Stones	220	231	
<b>Total</b>	<b>416</b>	<b>436</b>	

- ECSE (Early Childhood Special Education)
- ECFE (Early Childhood Family Education)
- Kindergarten Screening
- Pre-School (Stepping Stones)
- PACE – Child and Adult EL Program
- Headstart
- Special Education Birth to 3

**APPENDIX B-2 - CAPACITY AND UTILIZATION REPORTS**



## CAPACITY ANALYSIS: ASSUMPTIONS

1. To determine a building's capacity it is important to look at the capacity of classrooms within the school. Every School District has Board goals for class size targets and/or maximums which guide staffing decisions. A school's capacity typically respects those class size guidelines to make sure planning for physical space is in sync with the Administration's operational goals.

Administration's Targets:

Kindergarten: 20 Students/class

1st and 2nd Grade: 23 students/class

3rd and 4th Grade: 25 students/class

5th Grade: 27 students/class

6th through 12th Grade: 30 students/class

2. Average students per class for Kindergarten: **20** students/class (Staffing Targets)

3. Average students per class for Elementary (1-5) grades: **24** (Staffing Targets)

4. Average students per class for Secondary (6-12) grades: **30** students/class was used for the capacity analysis

5. Average students per class at Tokata: **18** students/class

Every Elementary shall have these full-sized classroom non-capacity spaces reserved:

- (2) Music Spaces
- (1) Art Room
- (1) Maker Space
- (2) Center-Based SPED Spaces
- (1) Computer Lab (Phasing out over next few years)

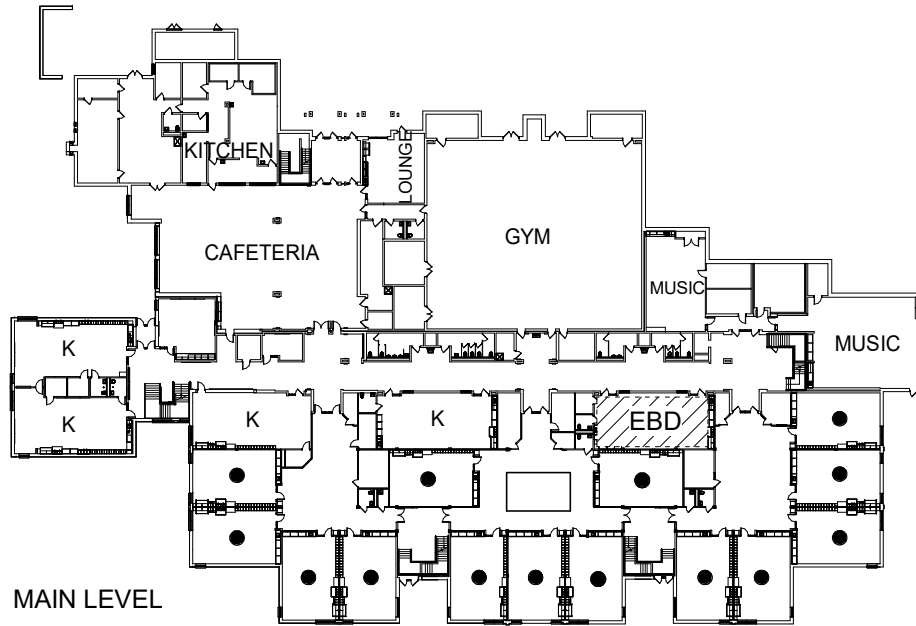
The following programs are located in a variety of spaces typically smaller than a full-sized classroom, examples include:

- Young Scholars
- High Potential
- Speech
- Intervention
- TOSA

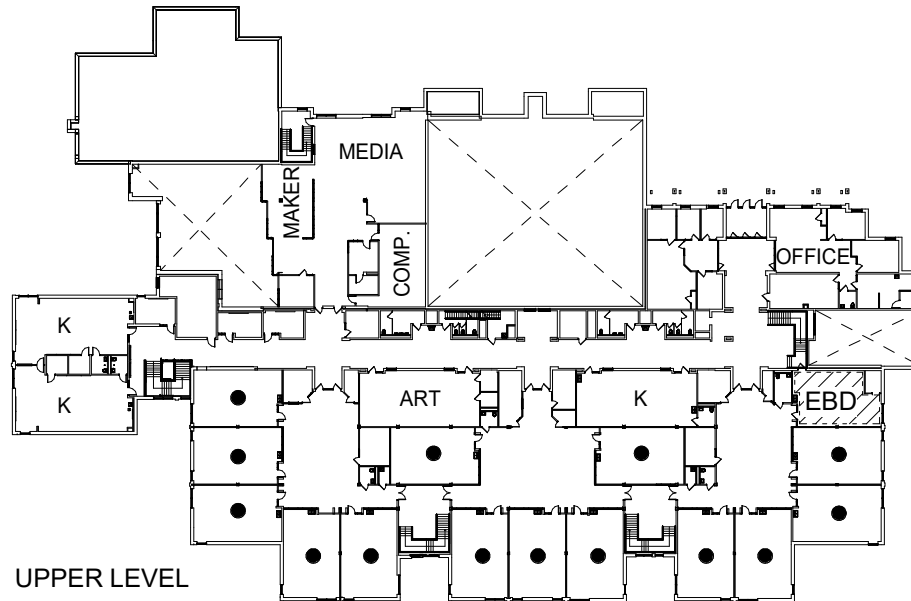


**EAGLE CREEK ELEMENTARY**

Planning Capacity



MAIN LEVEL



UPPER LEVEL

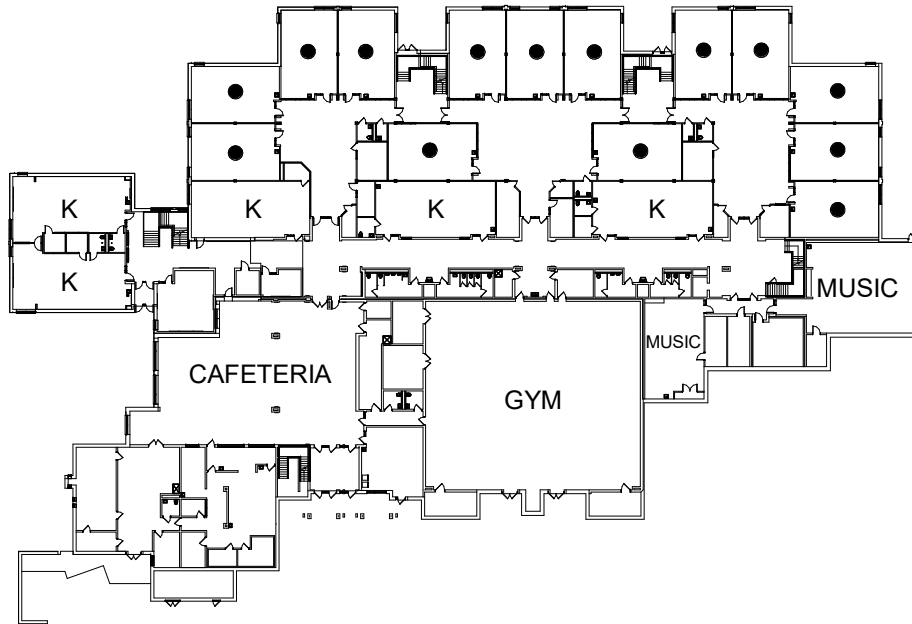
**PLANNING CAPACITY**

● (GRADES 1-5)	28 CR X 24 Students/CR	=	672
K (KINDERGARTENS)	7 - Full Day Kindergartens		
	7 CR x 20 Students	=	<u>140</u>
<b>TOTAL PLANNING CAPACITY</b>			<b>812</b>

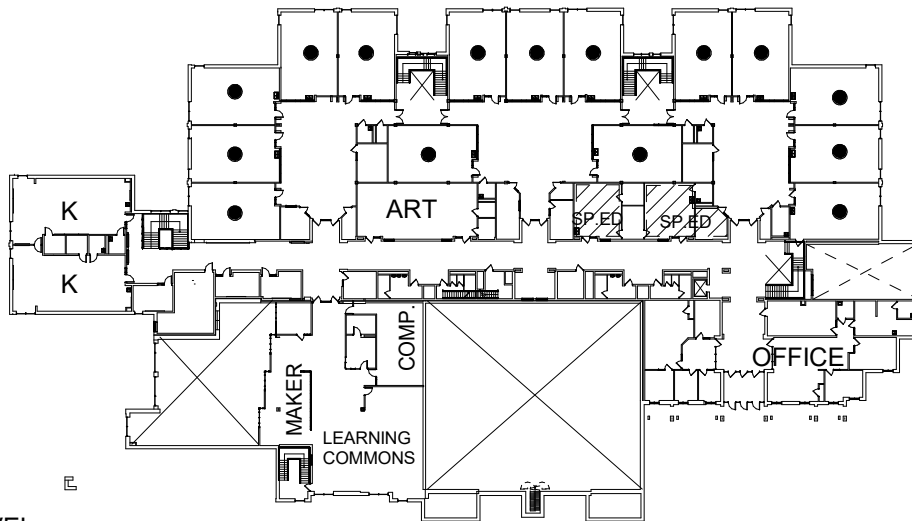


JACKSON ELEMENTARY

Planning Capacity



LOWER LEVEL



MAIN LEVEL

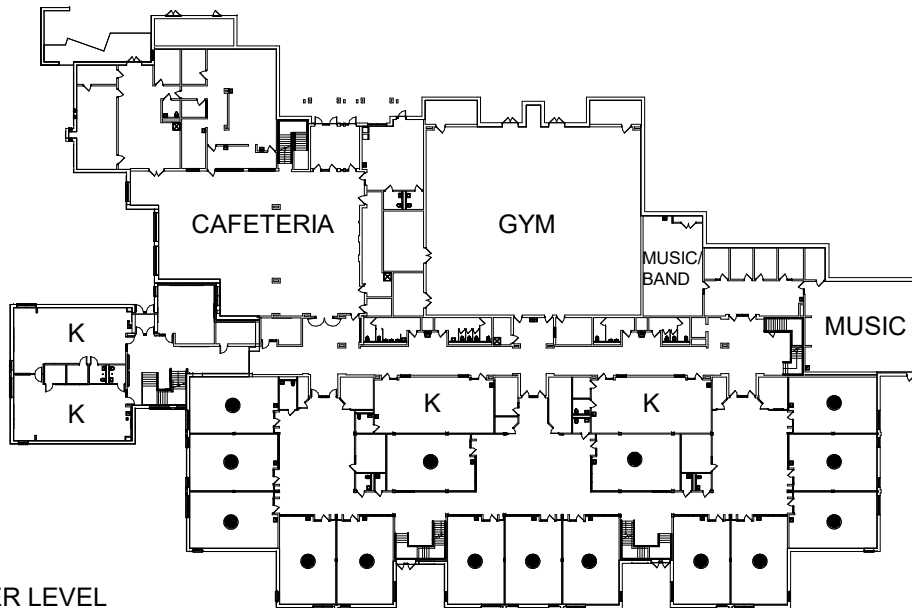
**PLANNING CAPACITY**

●	(GRADES 1-5)		
	29 CR X 24 Students/CR	=	696
K	(KINDERGARTENS)		
	7 - Full Day Kindergartens		
	7 CR x 20 Students/CR	=	<u>140</u>
	<b>TOTAL PLANNING CAPACITY</b>		<b>836</b>

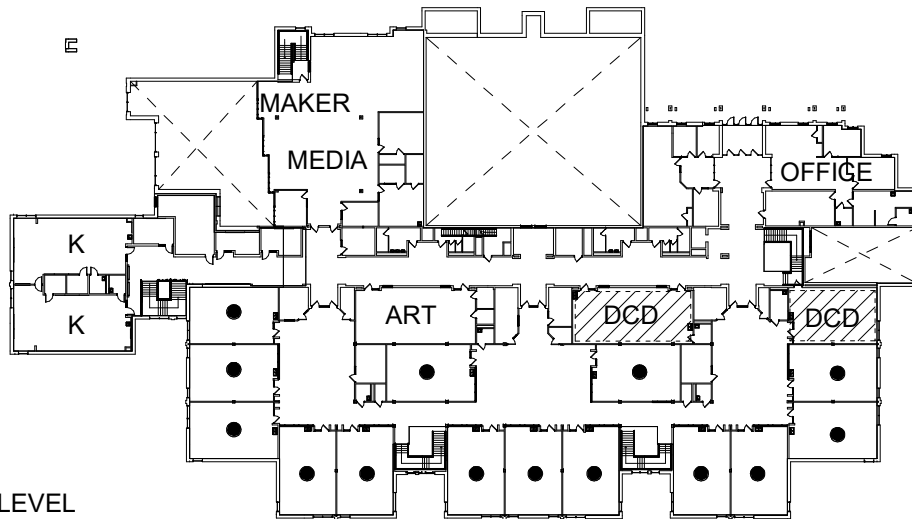


**RED OAK ELEMENTARY**

Planning Capacity



LOWER LEVEL



MAIN LEVEL

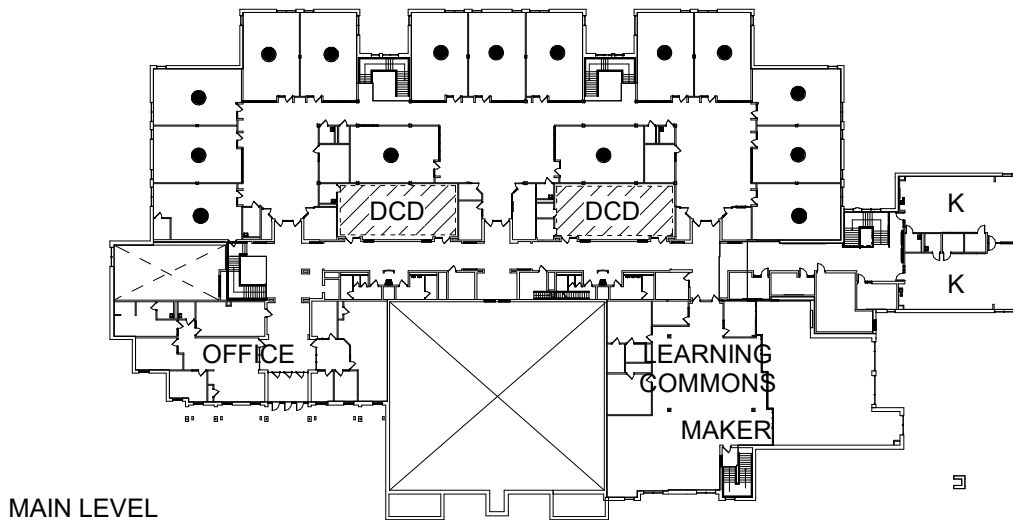
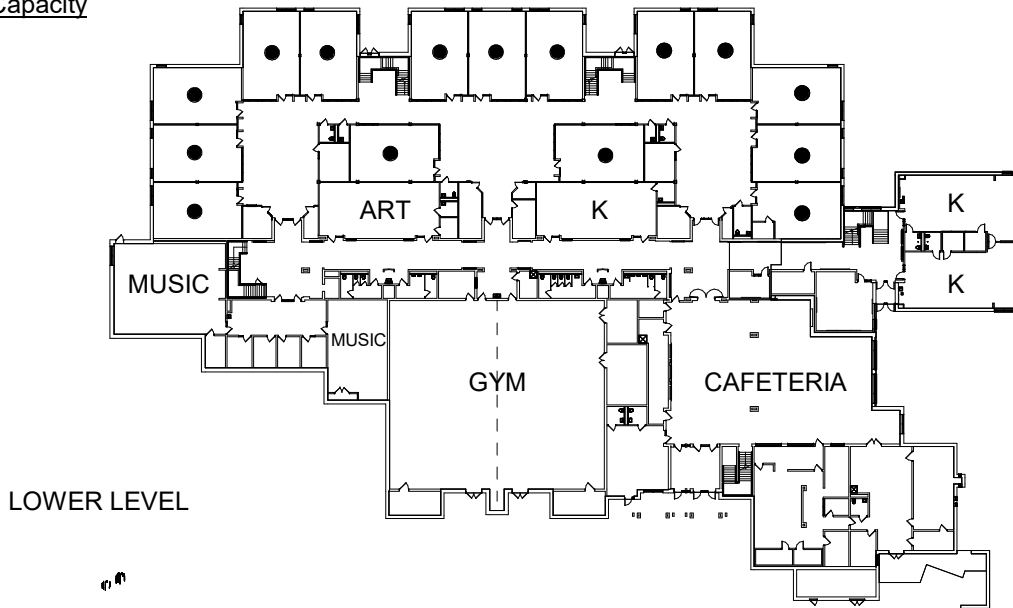
**PLANNING CAPACITY**

● (GRADES 1-5)		
29 CR X 24 Students/CR	=	696
K (KINDERGARTENS)		
6 - Full Day Kindergartens		
6 CR x 20 Students	=	<u>120</u>
<b>TOTAL PLANNING CAPACITY</b>		<b>816</b>



SUN PATH ELEMENTARY

Planning Capacity



**2019 CAPACITY**

● (GRADES 1-5)  
 30 CR X 24 Students/CR = 720

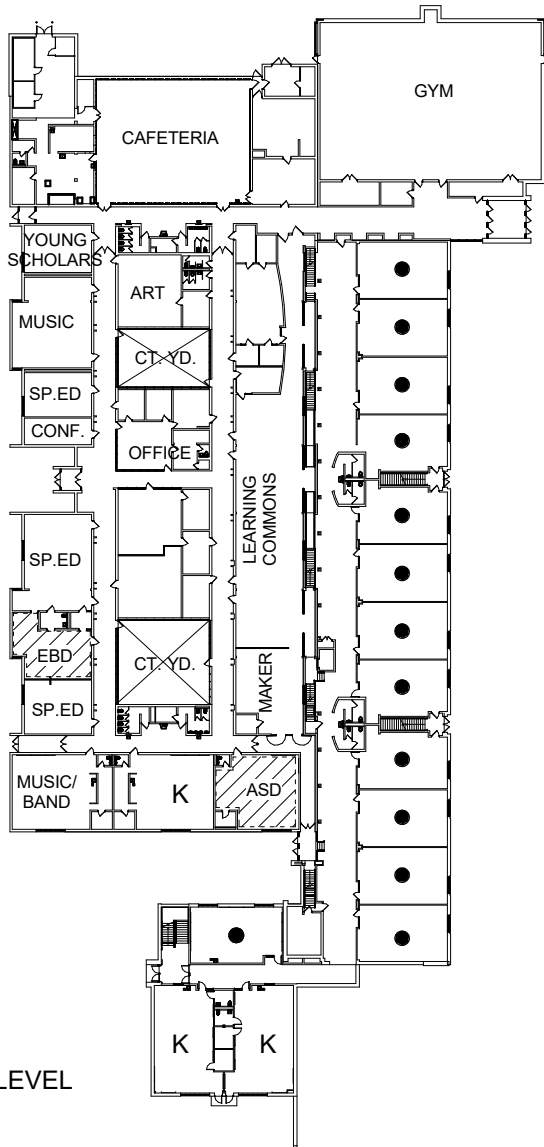
K (KINDERGARTENS)  
 5 - Full Day Kindergartens  
 5 CR x 20 Students = 100

**TOTAL PLANNING CAPACITY 820**

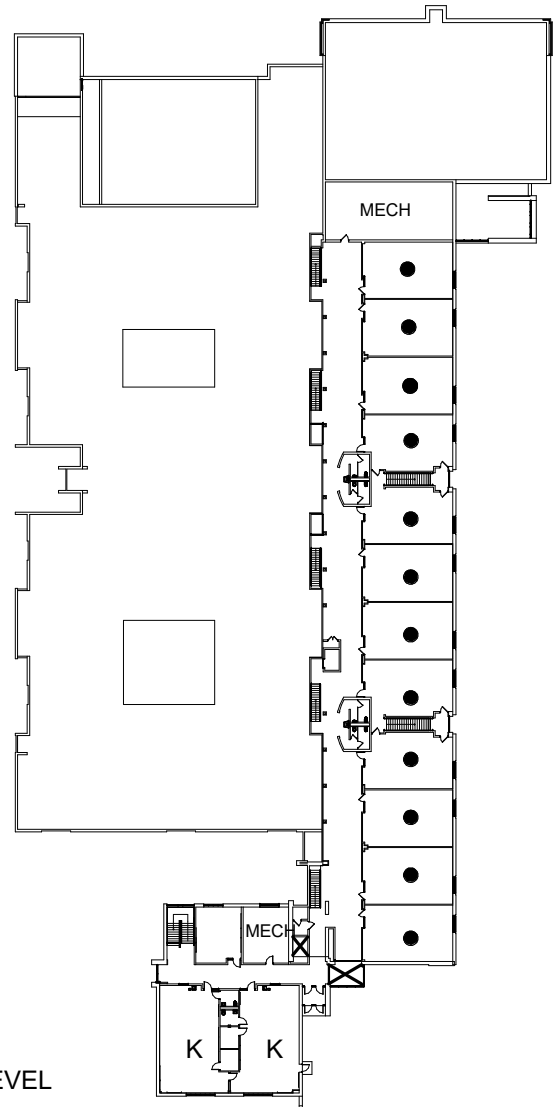


**SWEENEY ELEMENTARY**

Planning Capacity



LOWER LEVEL



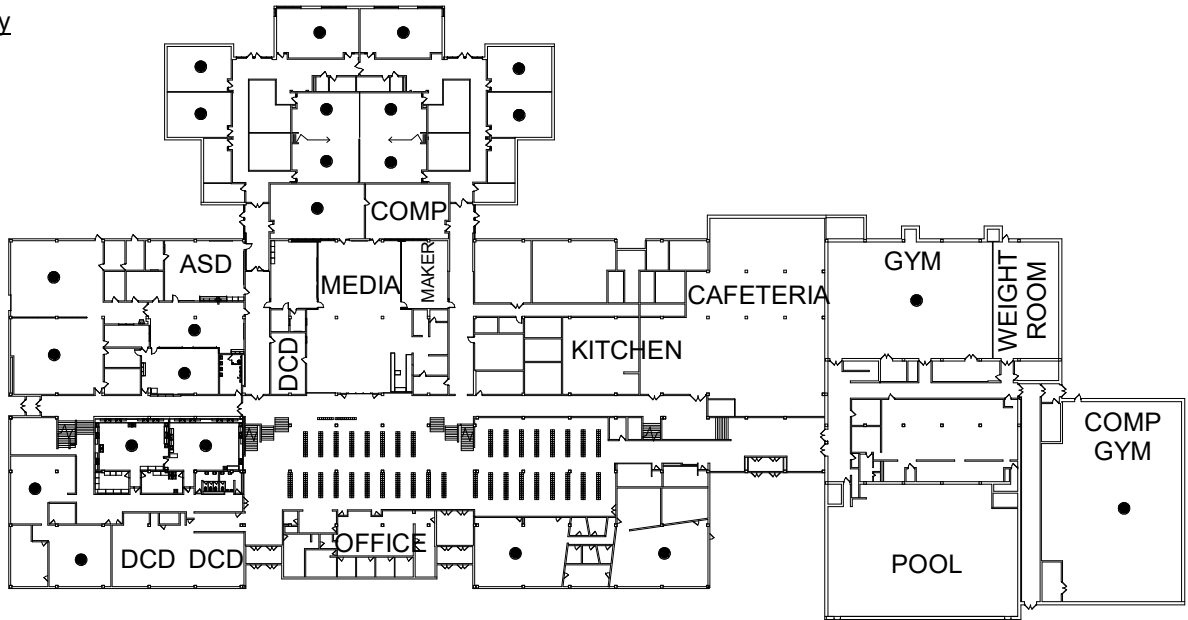
UPPER LEVEL

**PLANNING CAPACITY**

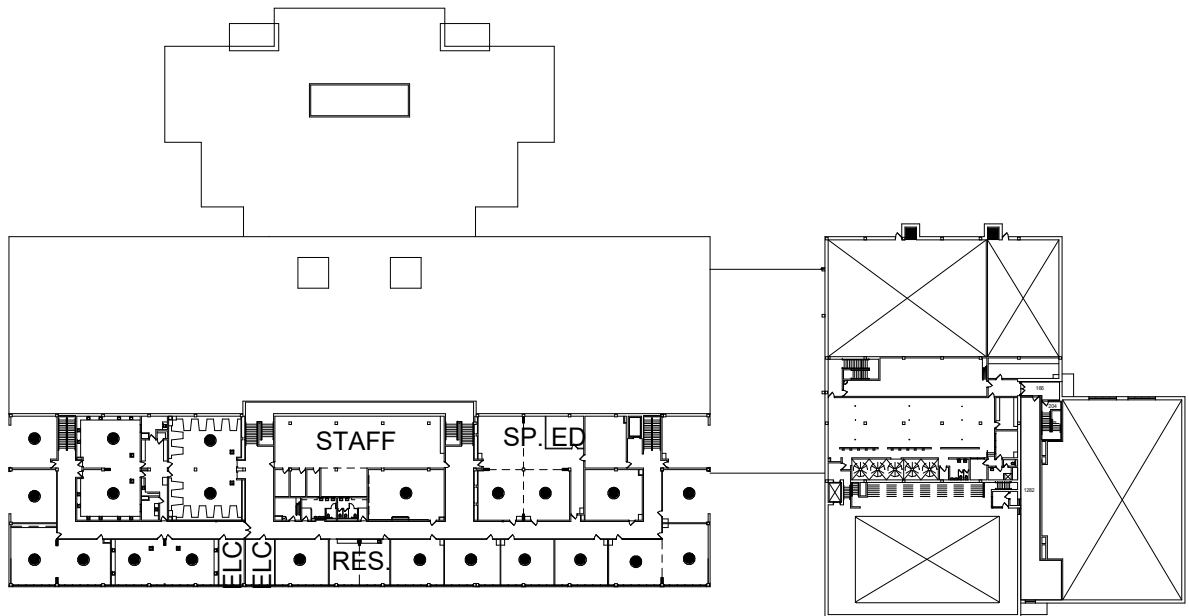
● (GRADES 1-5)	25 CR X 24 Students/CR	=	600
K (KINDERGARTENS)	5 - Full Day Kindergartens		
	5 CR x 20 Students/CR	=	<u>100</u>
<b>TOTAL PLANNING CAPACITY</b>			<b>700</b>



East Middle School  
Planning Capacity



MAIN LEVEL



UPPER LEVEL

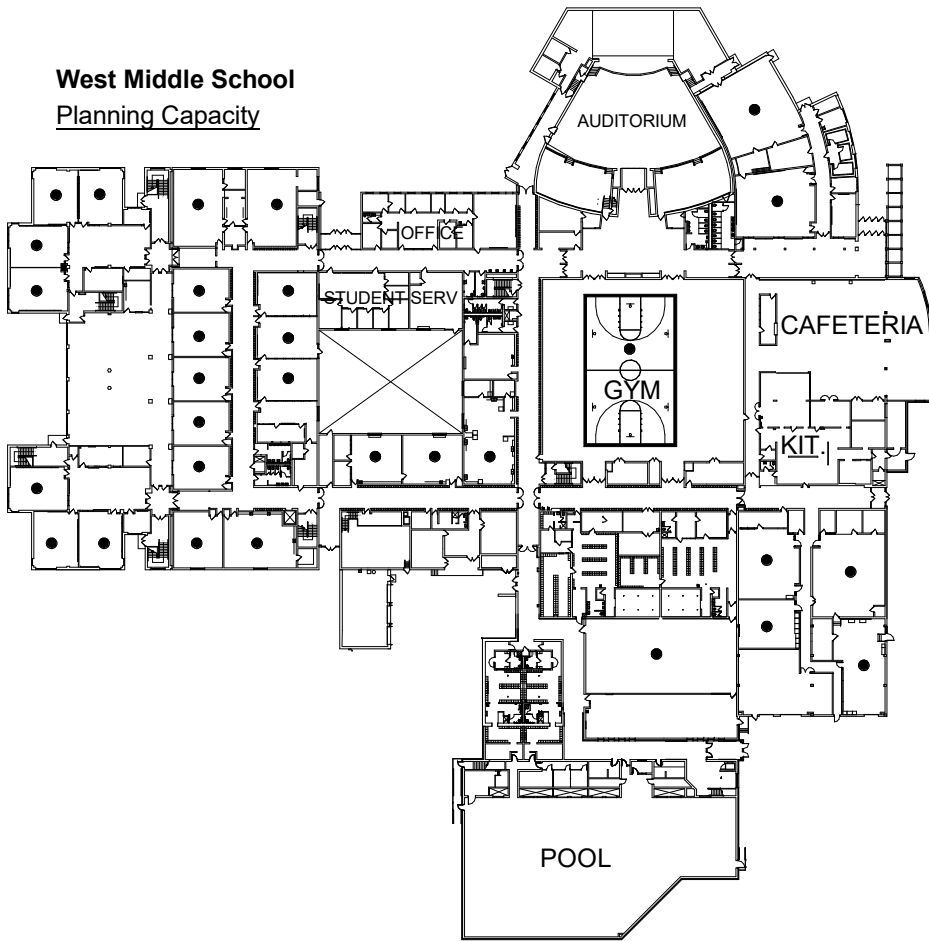
**PLANNING CAPACITY**

- (Grades 6-8)  
45 Teaching Stations x  
30 Students/CR X .85 = 1,147

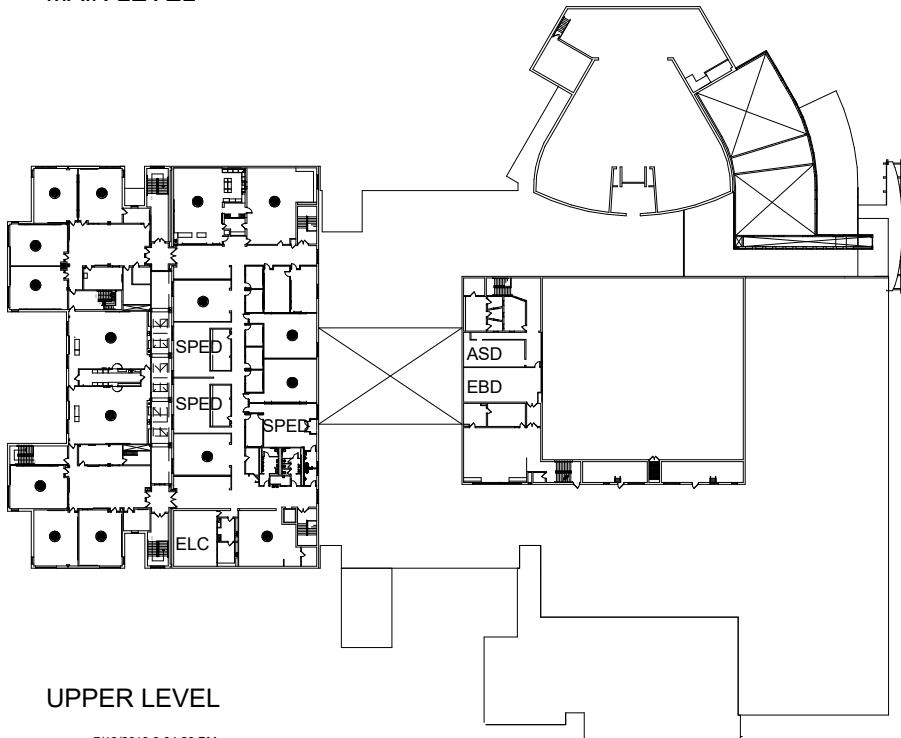
**TOTAL PLANNING CAPACITY = 1,147**



**West Middle School**  
Planning Capacity



**MAIN LEVEL**



**UPPER LEVEL**

**PLANNING CAPACITY**

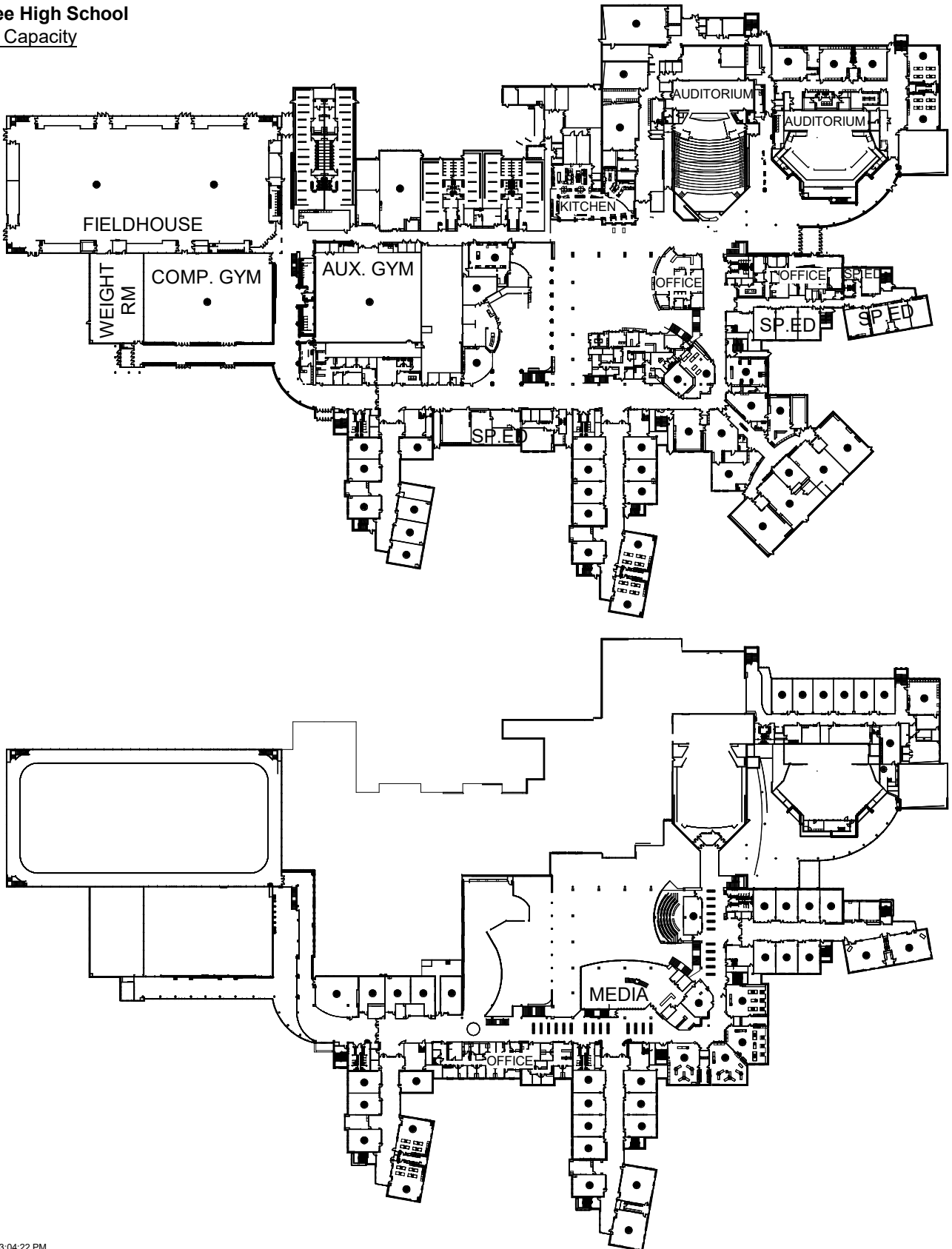
- (Grades 6-8)

46 Teaching Stations x  
30 Students/CR x .85 = 1,173

**TOTAL PLANNING CAPACITY = 1,173**

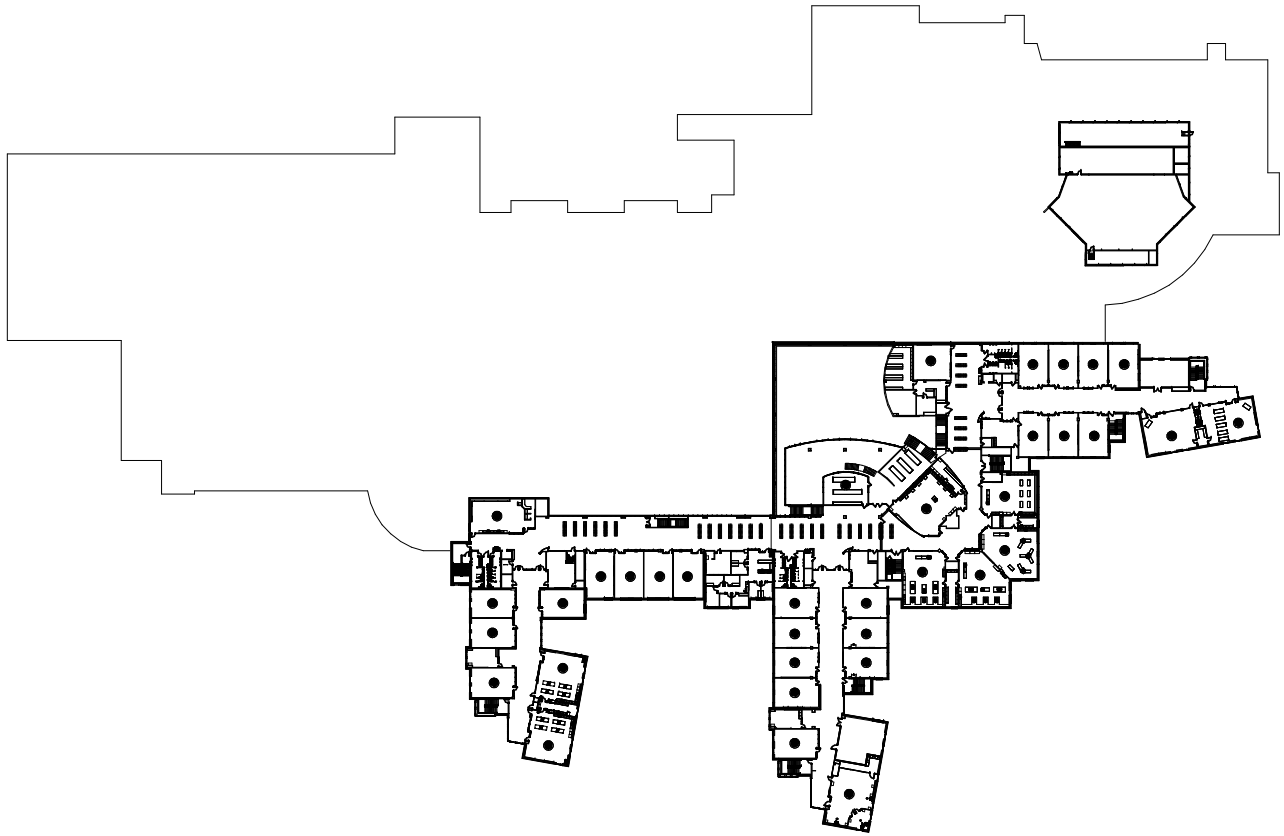


Shakopee High School  
Planning Capacity





**Shakopee High School**  
Planning Capacity



**PLANNING CAPACITY**

(Grades 9-12)

127 Teaching Stations x

30 Students/CR x .85

=

3,240

**TOTAL PLANNING CAPACITY**

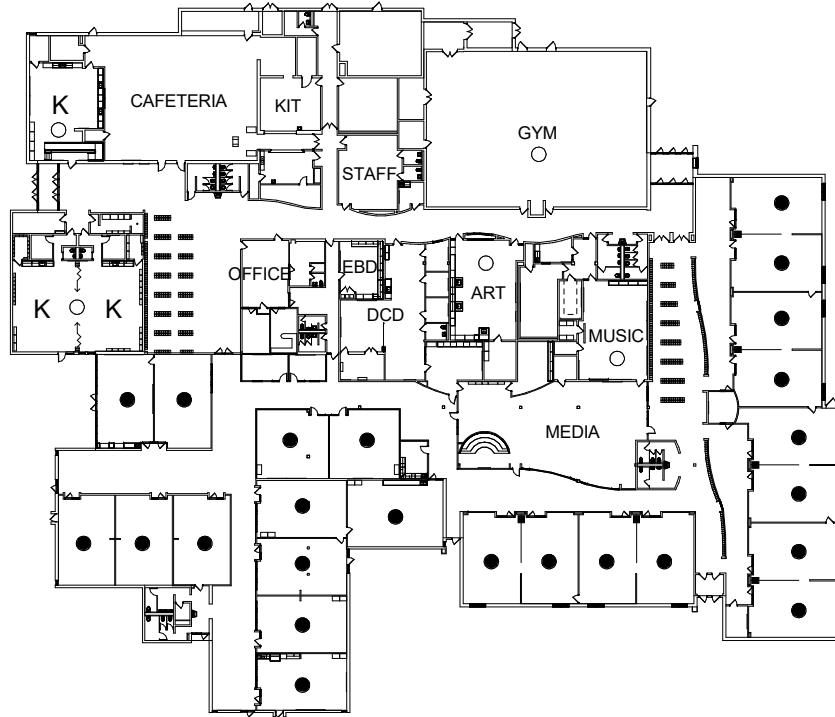
=

**3,240**



**PEARSON**

Planning Capacity



MAIN LEVEL

**ELEMENTARY CAPACITY**

● (GRADES K-5)			
24 CR X 24 Students/CR	=	576	
K (KINDERGARTENS)			
3 - Full Day Kindergartens			
3 CR x 20 Students/CR	=	<u>60</u>	
<b>TOTAL PLANNING CAPACITY</b>		<b>636</b>	

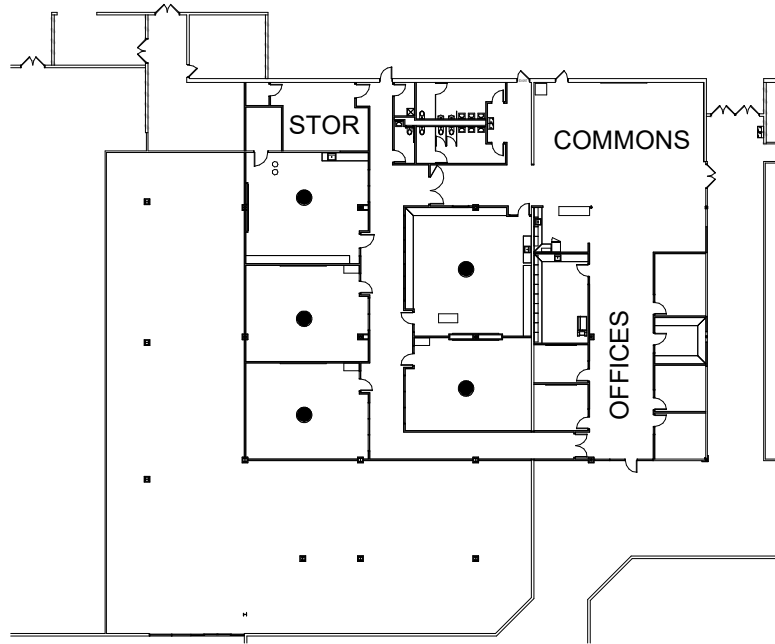
**SECONDARY CAPACITY**

● 23 Teaching Stations			
30 Students/CR x .8	=	552	
○ (ADDITIONAL IF SECONDARY)			
7 Teaching Stations			
30 Students/CR X .8	=	<u>168</u>	
<b>TOTAL PLANNING CAPACITY</b>		<b>720</b>	



**Tokata Learning Center**

Planning Capacity



**2019 CAPACITY**

5 Teaching Stations x  
18 Students/CR\* = 90

**TOTAL 2019 CAPACITY = 90**

**PLANNING CAPACITY**

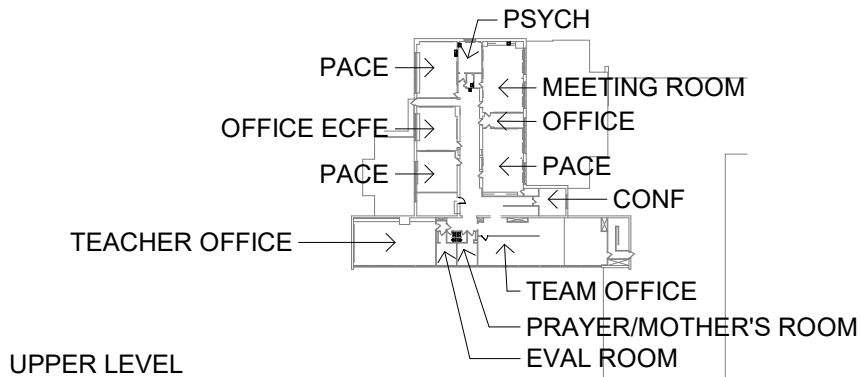
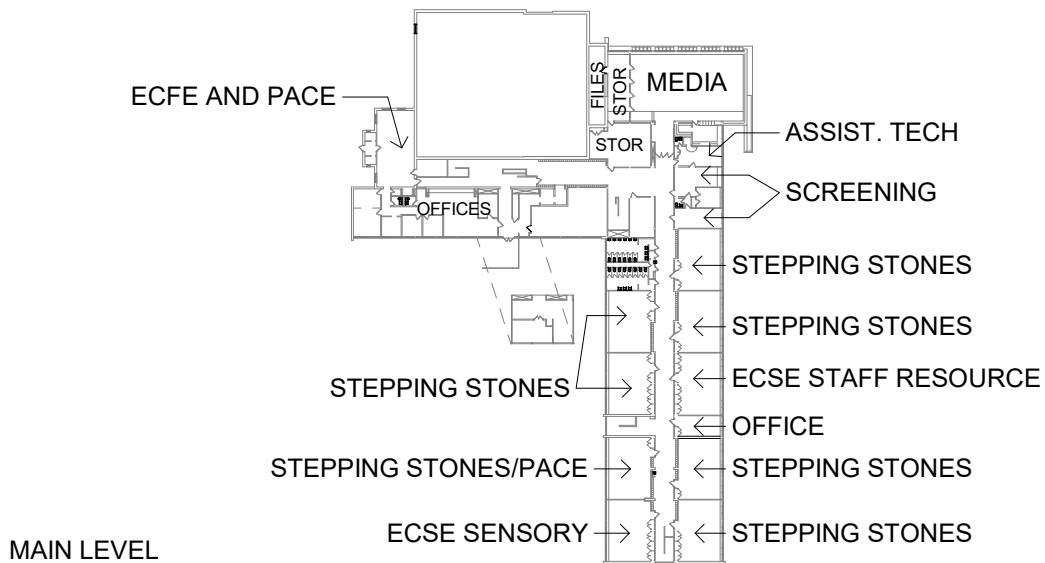
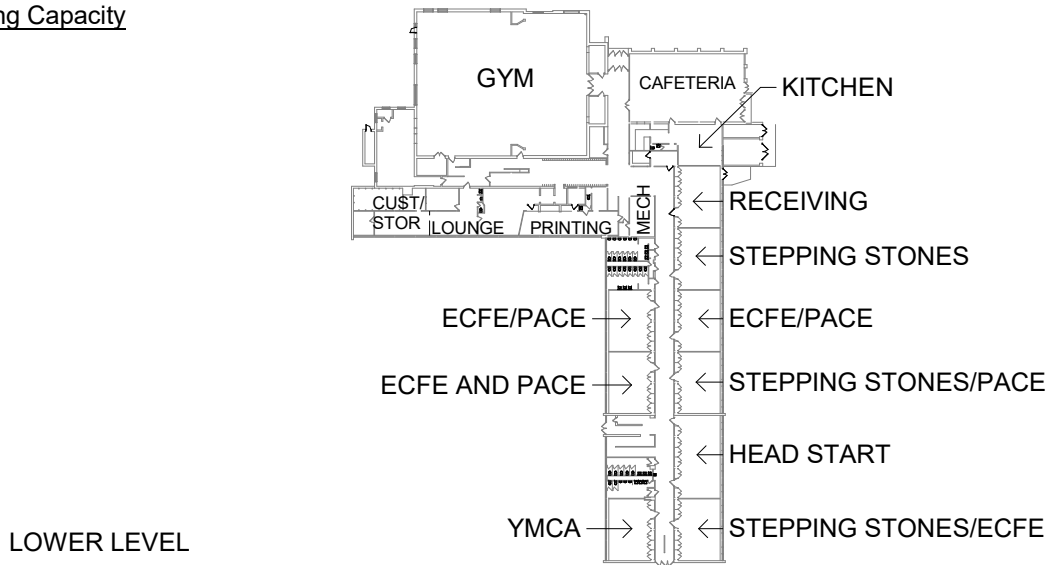
5 Teaching Stations x  
18 Students/CR x .9 = 81

**TOTAL PLANNING CAPACITY = 81**

\*Note: Tokata Utilization is 100%  
based upon a floating teacher using  
open classrooms



Central Family Center  
 Planning Capacity



**BUILDING USE:**

- ECFE
- ECSE
- KIND. SCREENING
- PRE-SCHOOL (STEPPING STONES)
- PACE
- HEADSTART
- SPECIAL EDUCATION (BIRTH TO 3)



<u>ELEMENTARY BUILDINGS</u>	<u>GRADE ORG.</u>	<u>PLANNING CAPACITY</u>
Eagle Creek	(K-5)	812
Jackson	(K-5)	836
Red Oak	(K-5)	816
Sun Path	(K-5)	820
Sweeney	(K-5)	700
<b>TOTAL ELEMENTARY CAPACITY:</b>		<b>3,984</b>
 <u>SECONDARY BUILDINGS</u>		
East Middle School	(6-8)	1,147
West Middle School	(6-8)	1,173
Shakopee High School	(9-12)	3,240
<b>TOTAL SECONDARY CAPACITY:</b>		<b>5,560</b>
 <b>DISTRICT TOTAL:</b>		 <b>9,544</b>



**CLASSROOM SUMMARY  
(ELEMENTARY SCHOOLS)**

**CLASSROOMS**

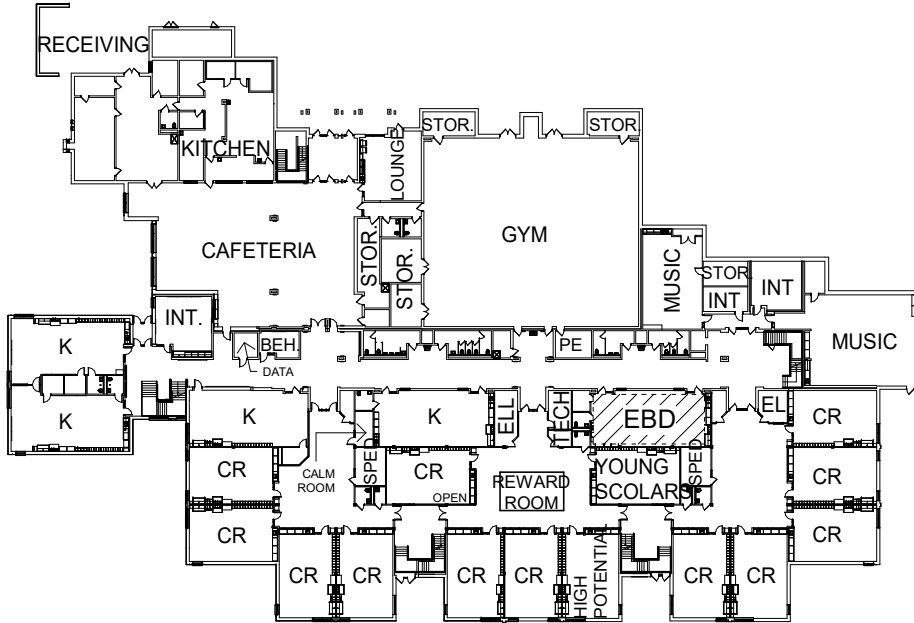
**KINDERGARTEN (FULL DAY)**

Eagle Creek	28	7
Jackson	29	7
Red Oak	29	6
Sun Path	30	5
Sweeney	25	5
<b>TOTAL ELEMENTARY</b>	<b>141</b>	<b>30</b>

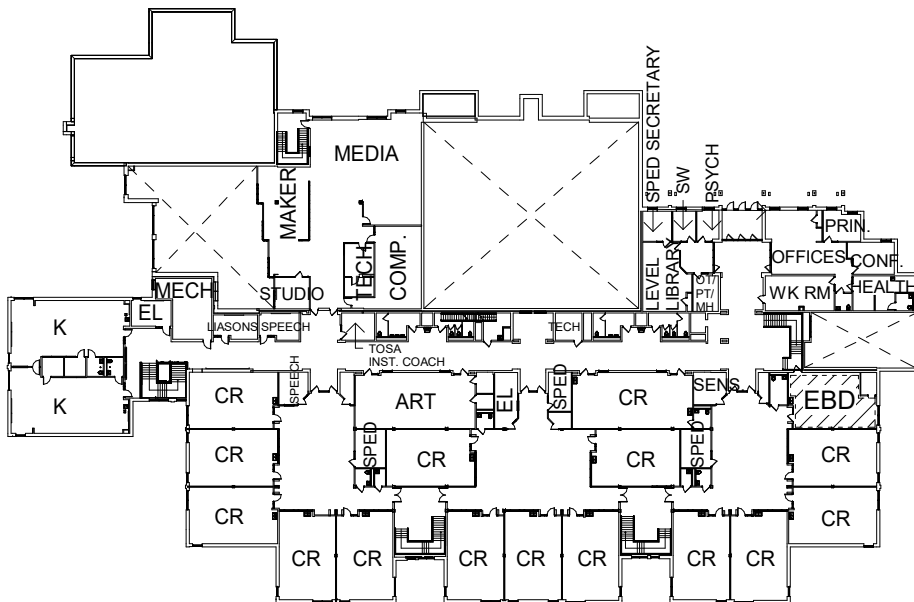


Eagle Creek

2019 Building Utilization



MAIN LEVEL



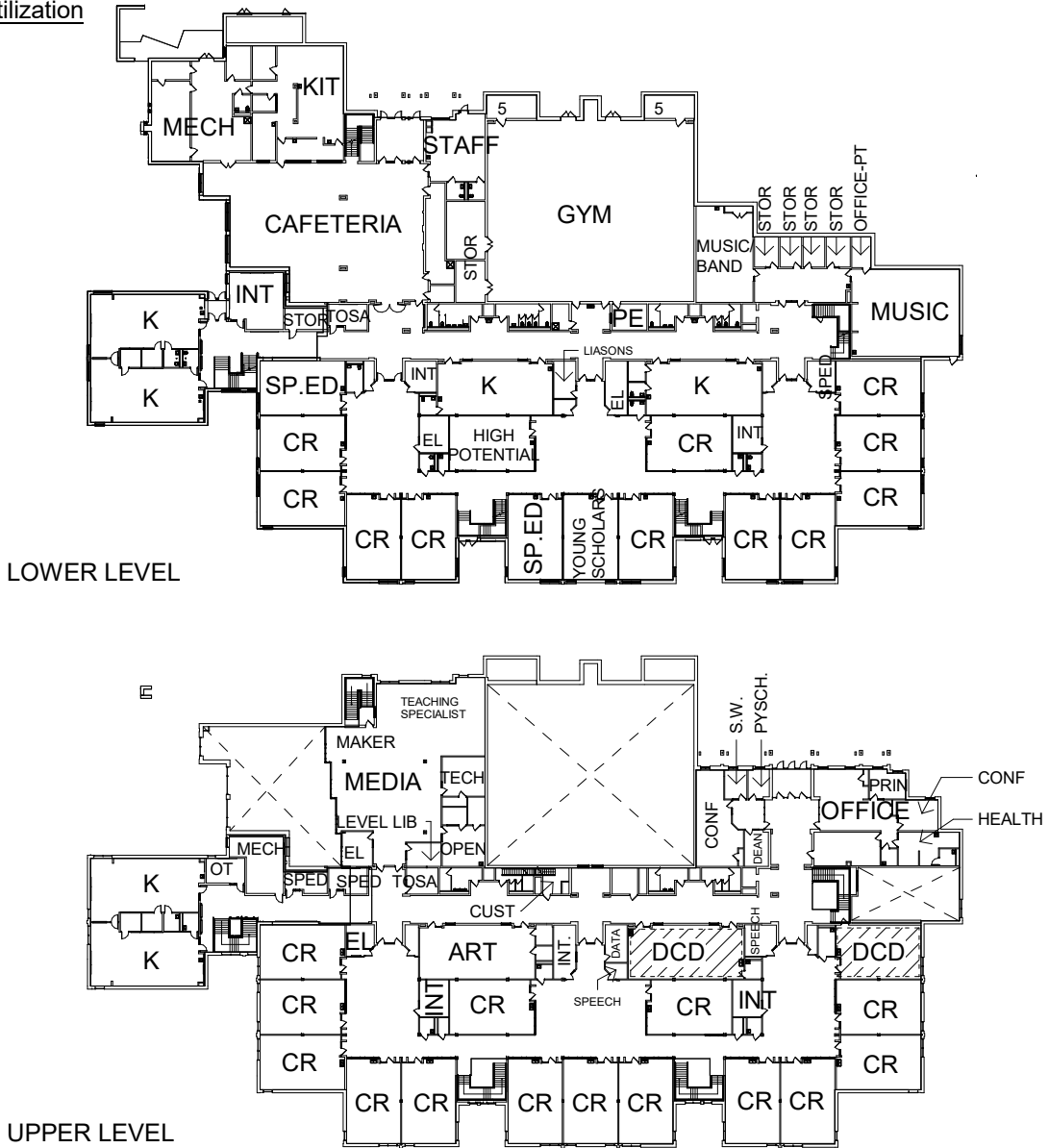
UPPER LEVEL





RED OAK ELEMENTARY

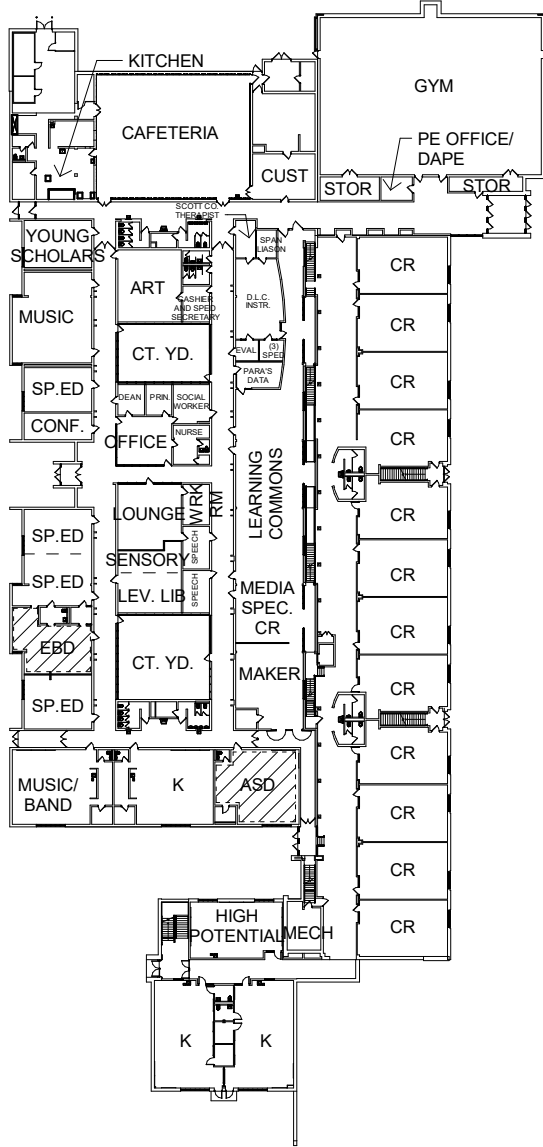
2019 Building Utilization



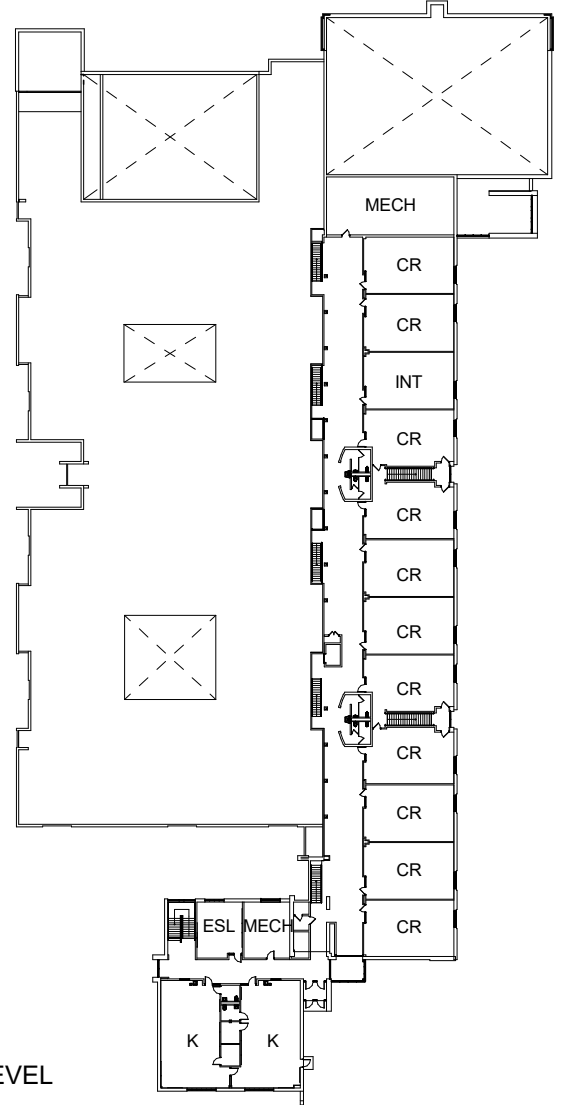




**SWEENEY ELEMENTARY**  
2019 Building Utilization



MAIN LEVEL

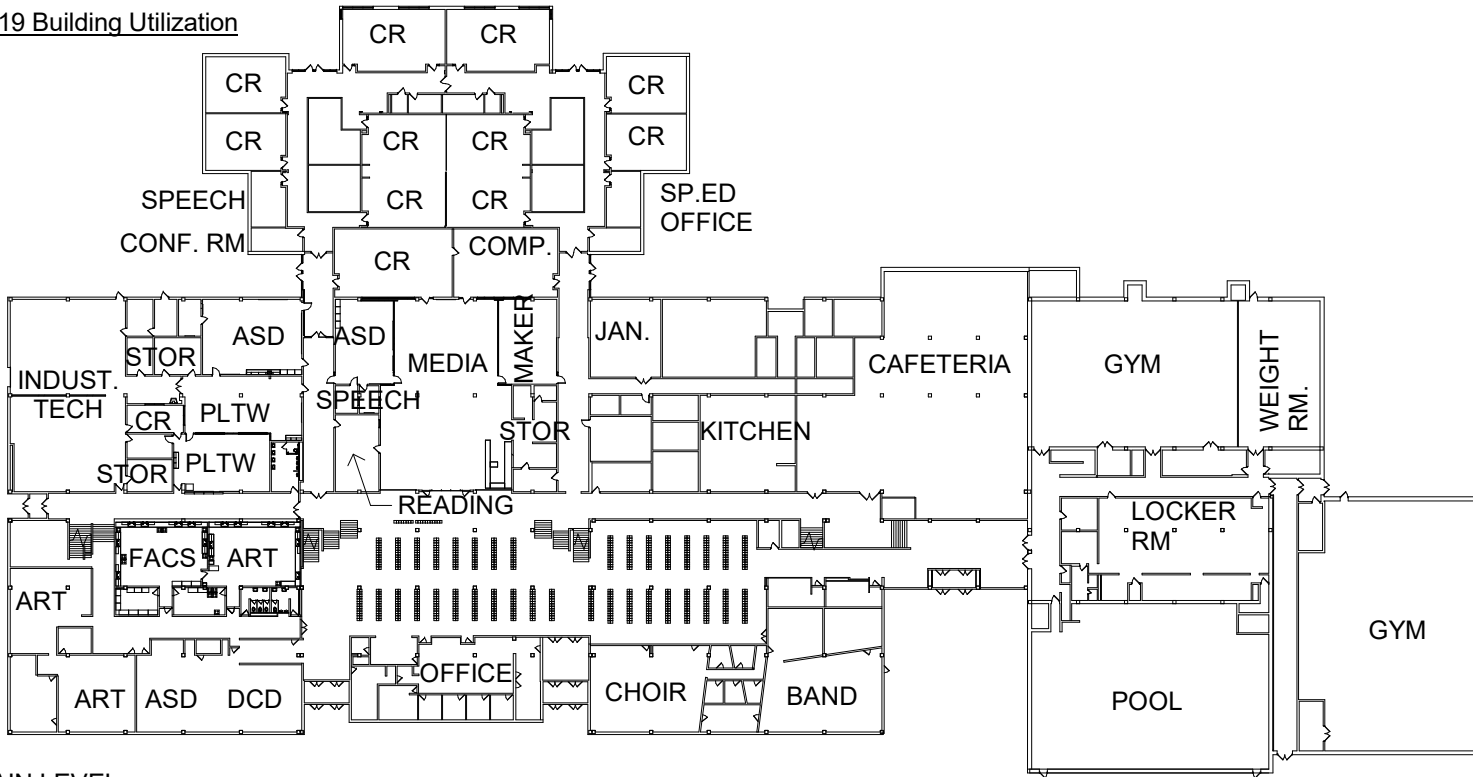


UPPER LEVEL

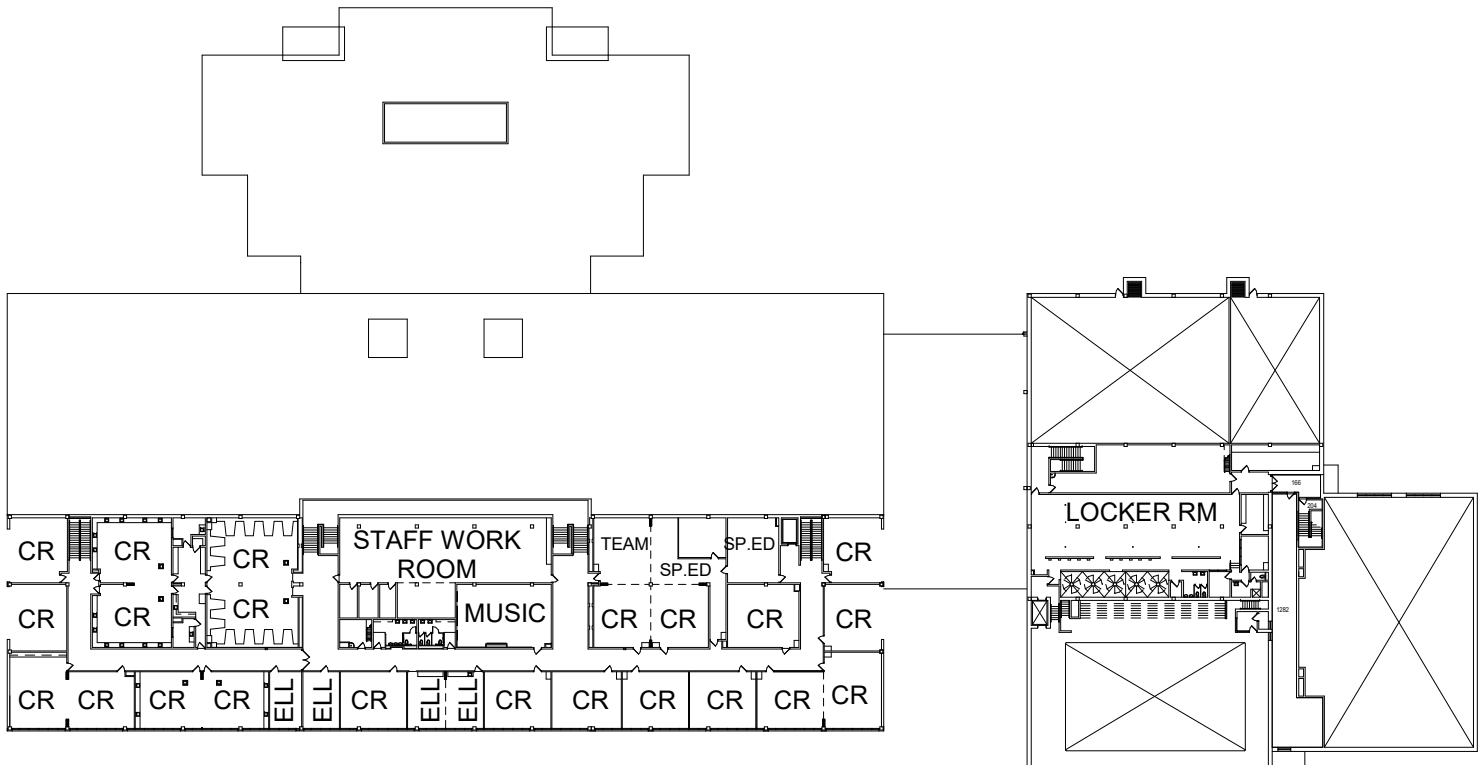


East Middle School

2019 Building Utilization



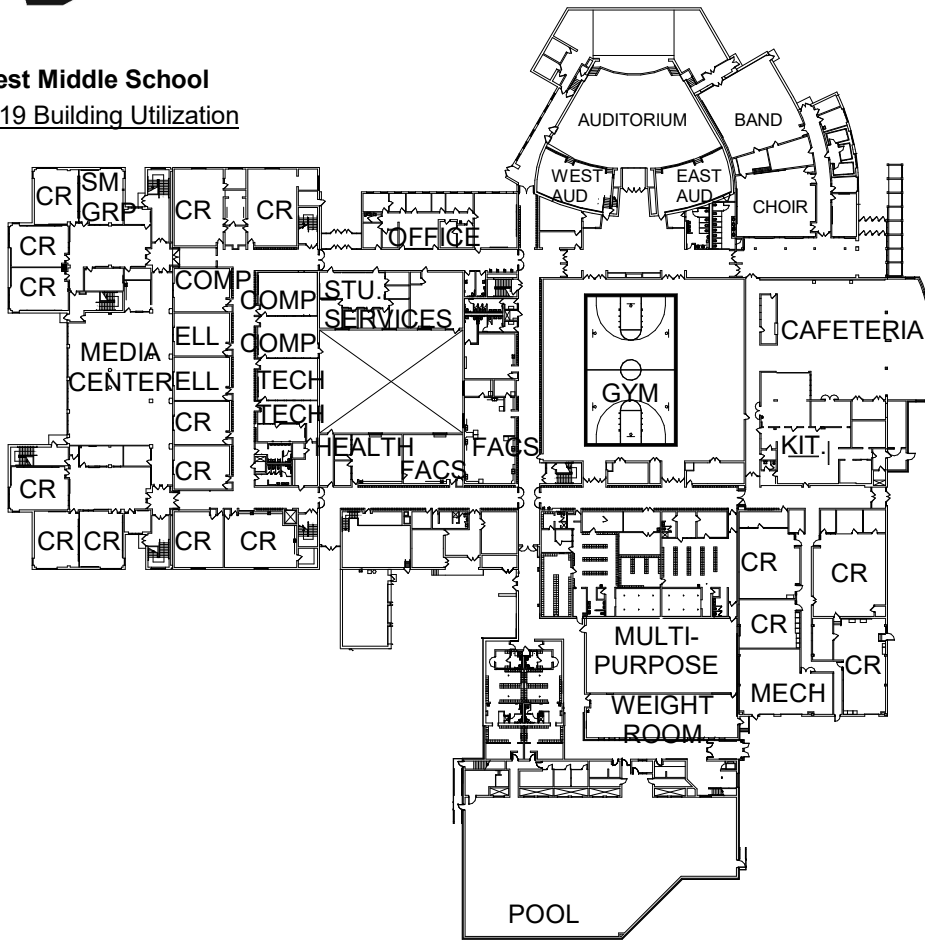
MAIN LEVEL



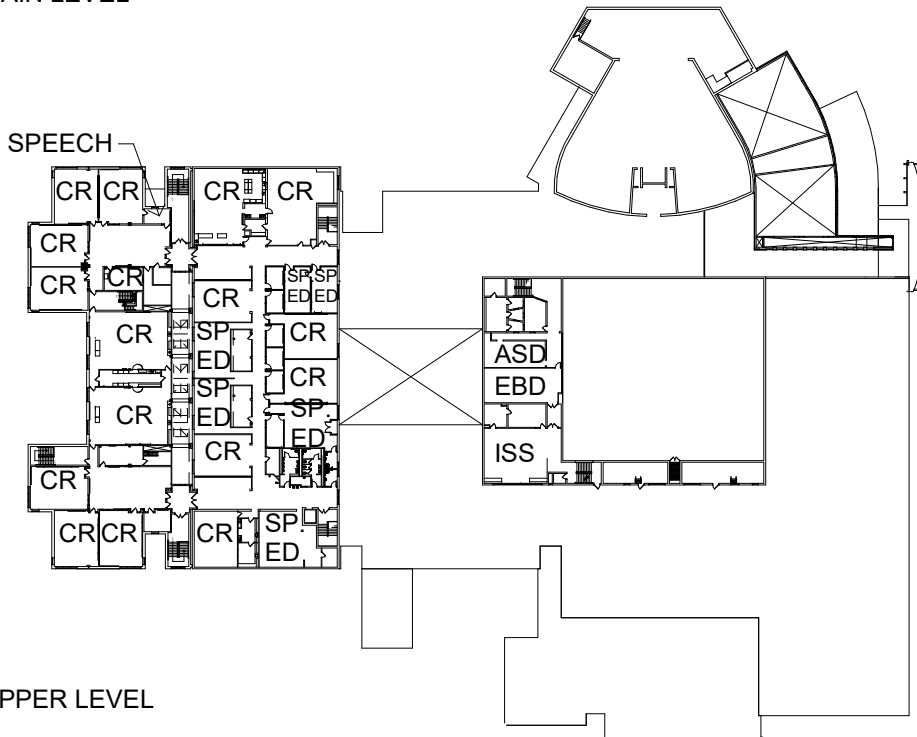
UPPER LEVEL



West Middle School  
2019 Building Utilization



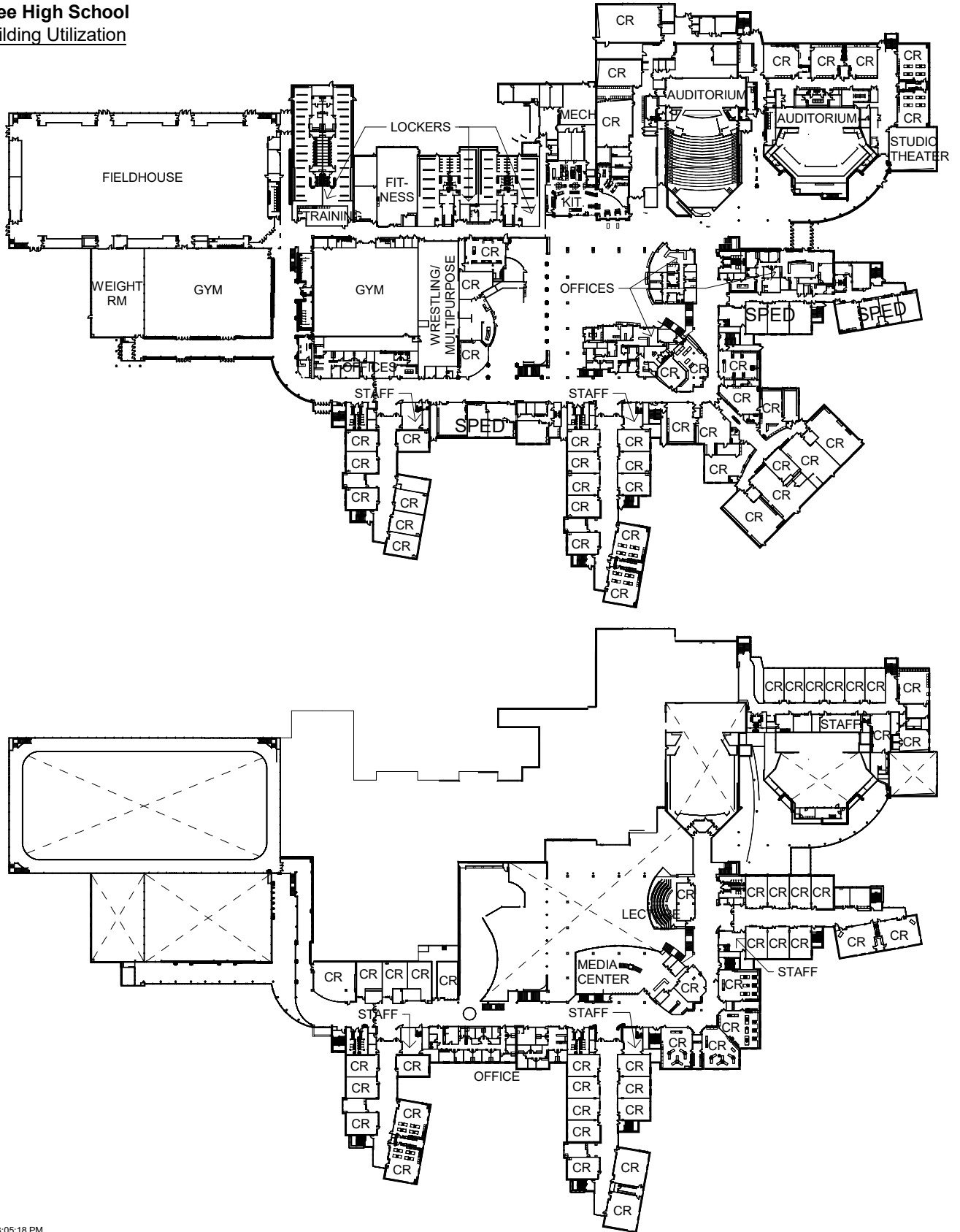
MAIN LEVEL



UPPER LEVEL

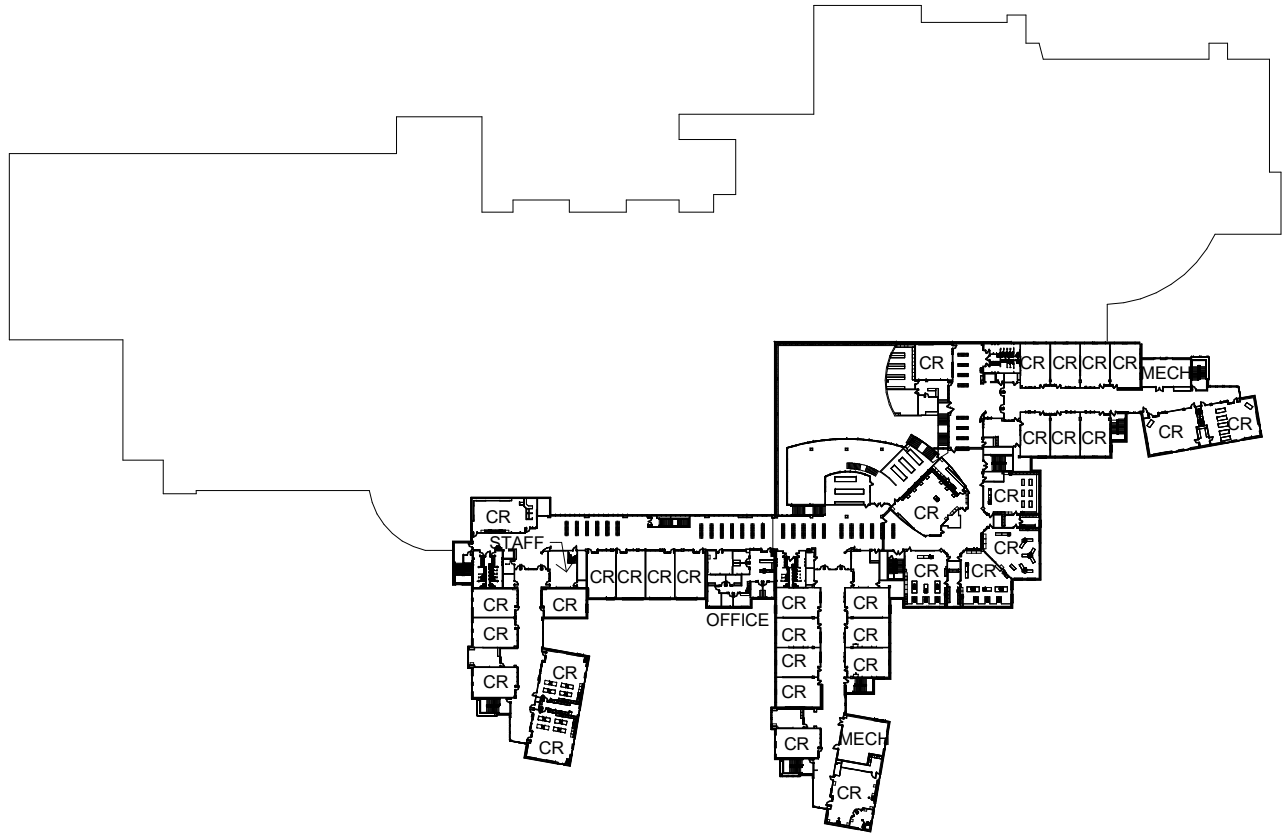


Shakopee High School  
2019 Building Utilization





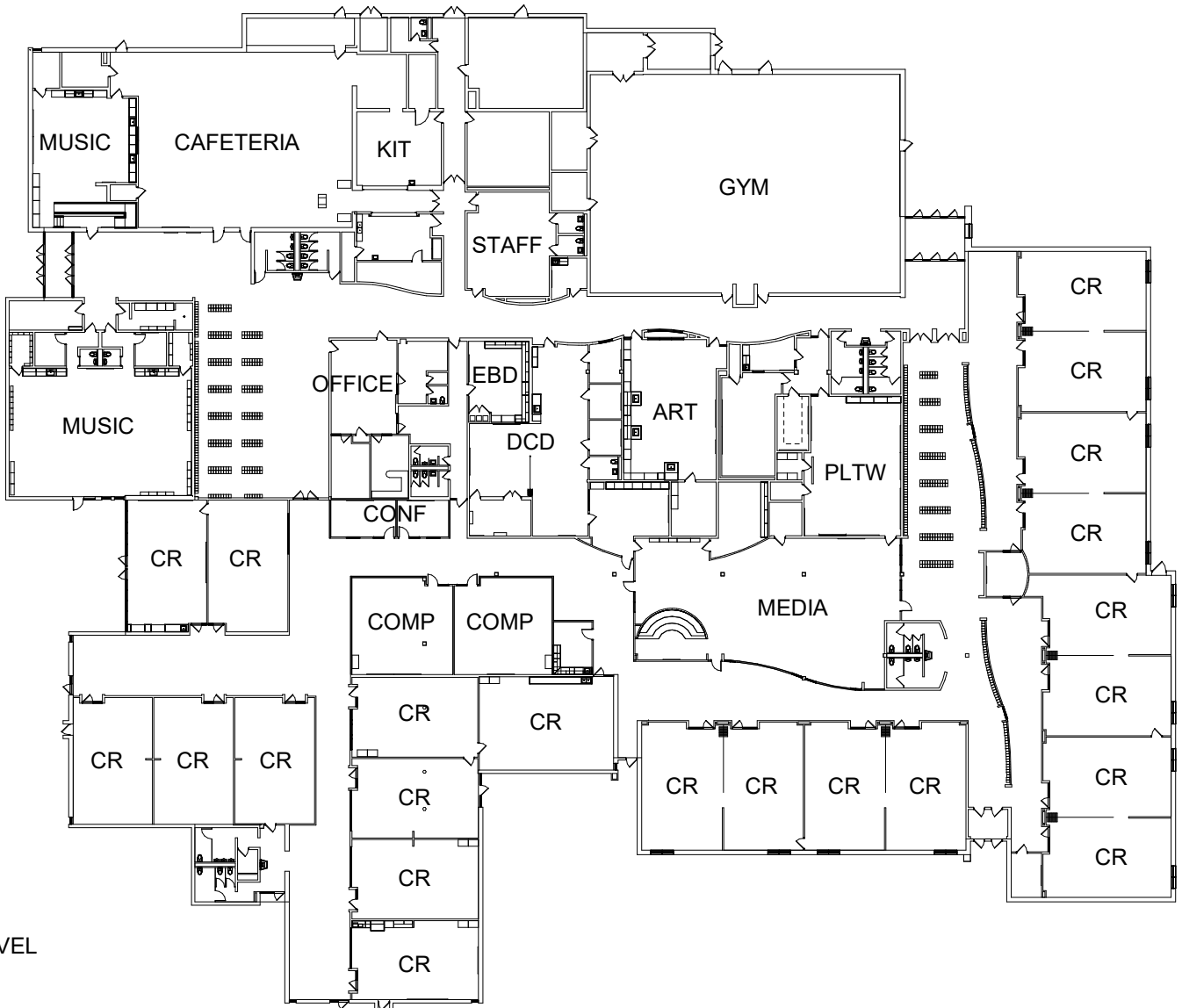
**Shakopee High School**  
2019 Building Utilization





PEARSON

2019 Building Utilization

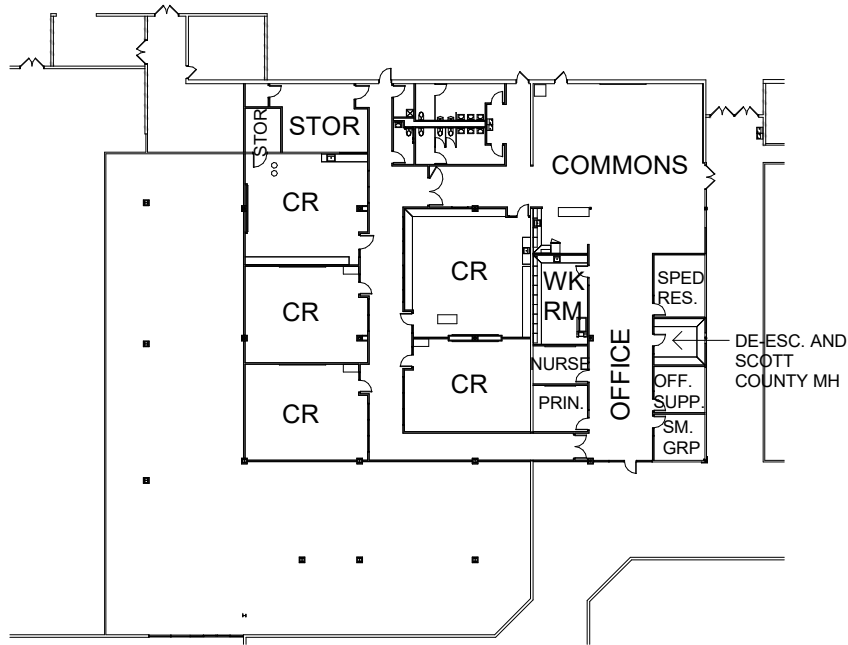


MAIN LEVEL



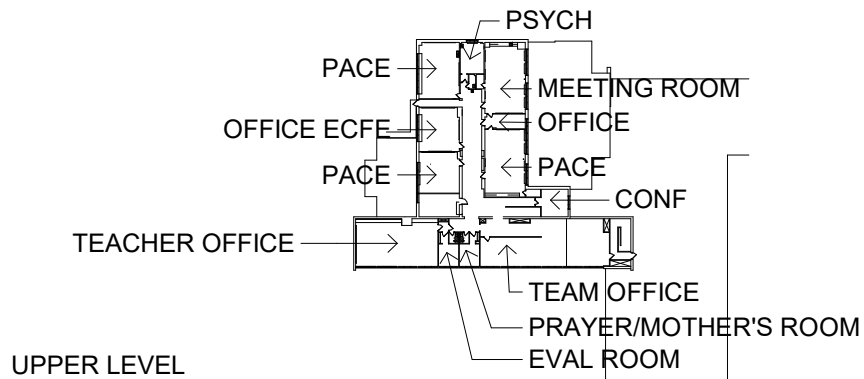
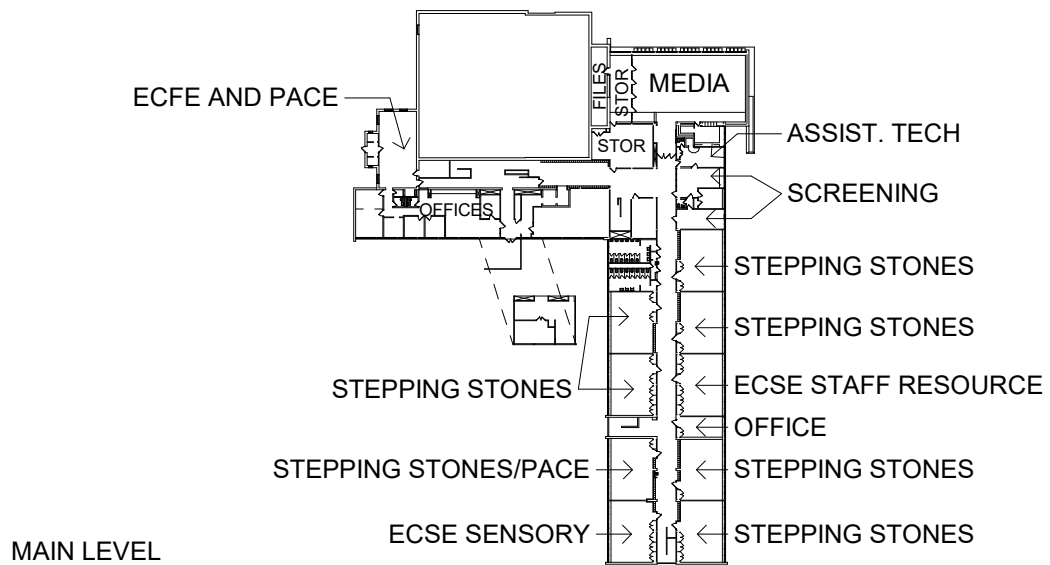
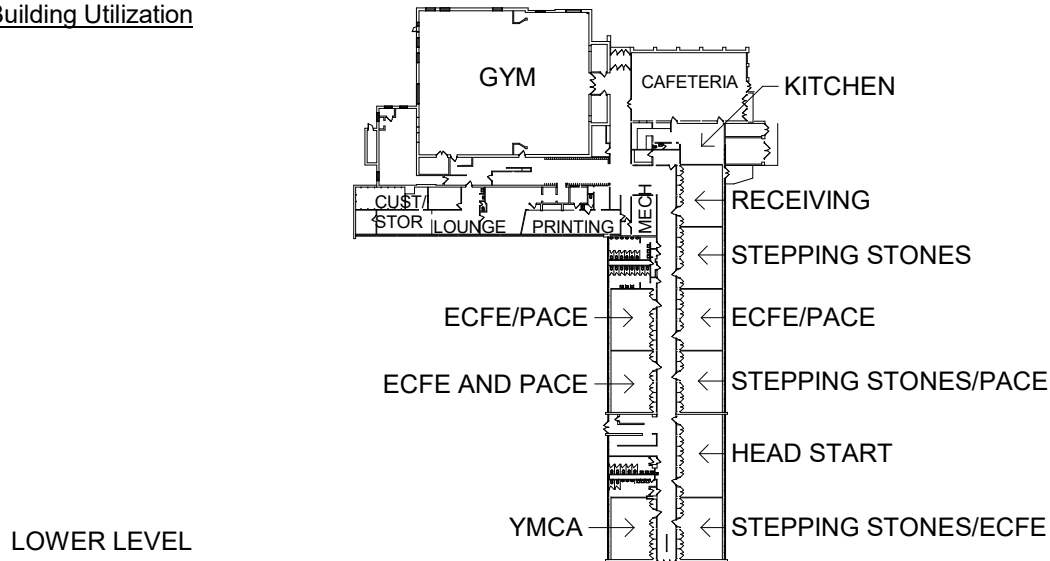
**Tokata Learning Center**

2019 Building Utilization





Central Family Center  
2019 Building Utilization



## **APPENDIX C - MAINTENANCE OVERVIEW**

**Deferred Maintenance:** “The practice of **postponing maintenance** activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to **save costs, meet budget** funding levels, or realign available budget monies. The failure to perform needed repairs could lead to **asset deterioration** and ultimately asset impairment. Generally, a policy of continued deferred maintenance may result in higher costs, asset failure, and in some cases, health and safety implications”

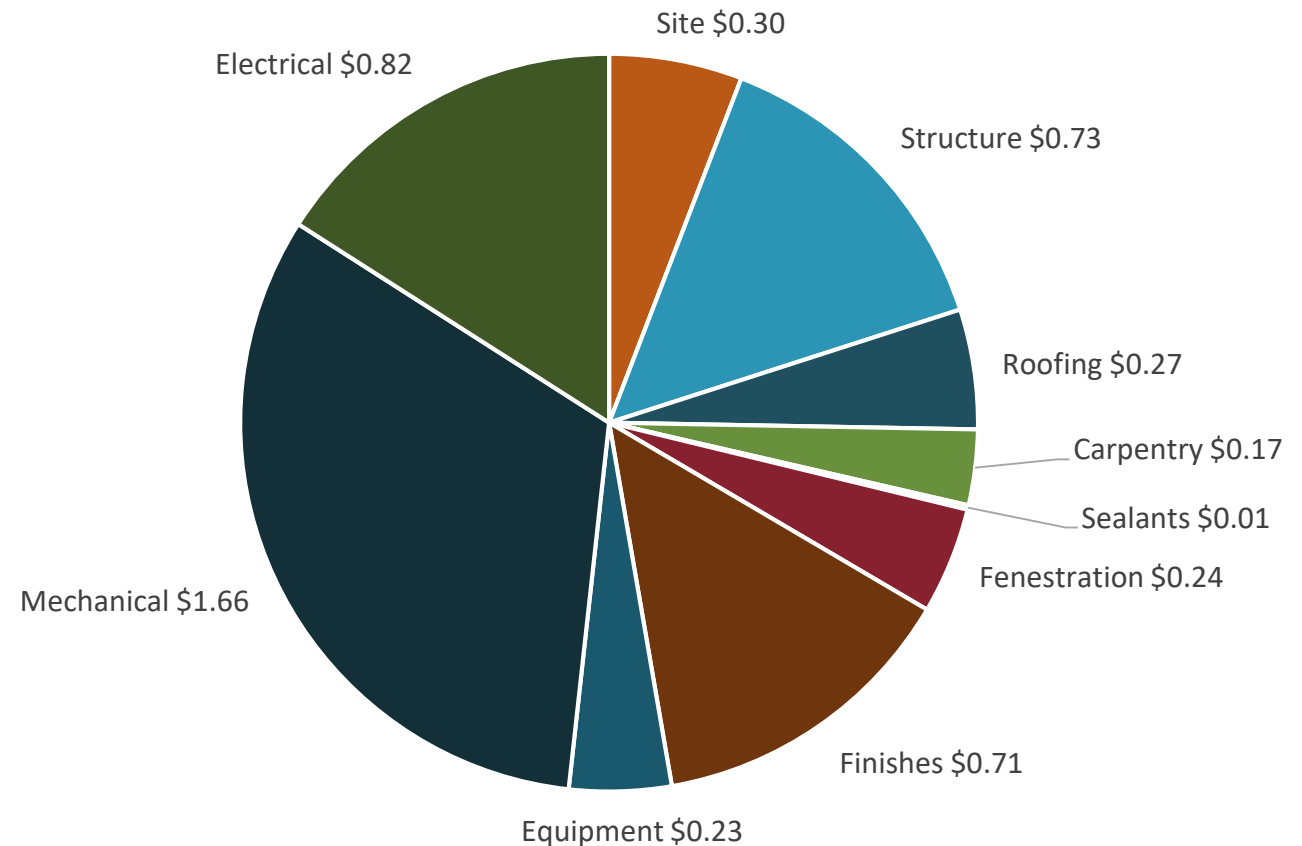
... SFFAS (Wikipedia)

# Maintenance Reinvestment Strategies

- By depreciating the components of a new building, a “Cost of Replacement” can be generated, equal to \$5.14 / sf

$$\begin{array}{r} \$5.14 / \text{sf} \\ \times \underline{1,714,500 \text{ sf}} \\ \hline \end{array} =$$

**Required 8.81 million  
annual investment**



# Maintenance Reinvestment Strategies

- Industry benchmarks call for 2% - 4% annual reinvestment of a facility's replacement value. The higher end of this range would include capital improvements of buildings as well
- 2% - 3% applies strictly to maintenance reinvestment
- SPS operates **1,714,500 square feet**
  - » The replacement cost would be approximately **\$548,000,000**
  - » A 2% reinvestment would calculate to be **\$10,960,000** investment annually or **\$6.39 per square foot** annually
  - » A 4% reinvestment would calculate to be **\$21,920,000** investment annually or **\$12.79 per square foot** annually

# The Facts: Minnesota School Capital Funding

- Annual State funding falls considerably short of what is required to maintain district assets
- Capital funding can only be used for capital expenditures such as buildings, textbooks, technology, etc.
- Each District makes difficult choices as to allocations for the different types of capital investment
- Prioritization becomes important when discussing facilities needs with the public. Even with a reinvestment plan, it is unlikely you will ever fully catch up
- The combination of inadequate annual funding and maintenance needs of 1,714,500 square feet of facilities leads to a cycle of maintenance reinvestment request every +/-10 years to stay on top of facility issues

# SPS Maintenance Funding and History

- Yearly Recurring Costs: \$ 1,601,801 (LTFM + Operating)
- Discretionary Funding: \$ 2,816,199 (LTFM + Operating)
- \$ 2,816,199 for maintenance funding equals \$ 1.64 per square foot annually
- Available funding sources
  - » Long Term Facilities Maintenance (LTFM)
    - Tied to building age and number of students (per pupil)
    - Requires a 10 year expenditure plan
  - » Bond Referendum
    - Requires Voter Approval



Shakopee  
Public Schools

# Planning for tomorrow and building today...

Long-Term Facility Maintenance Planning





Tonight...

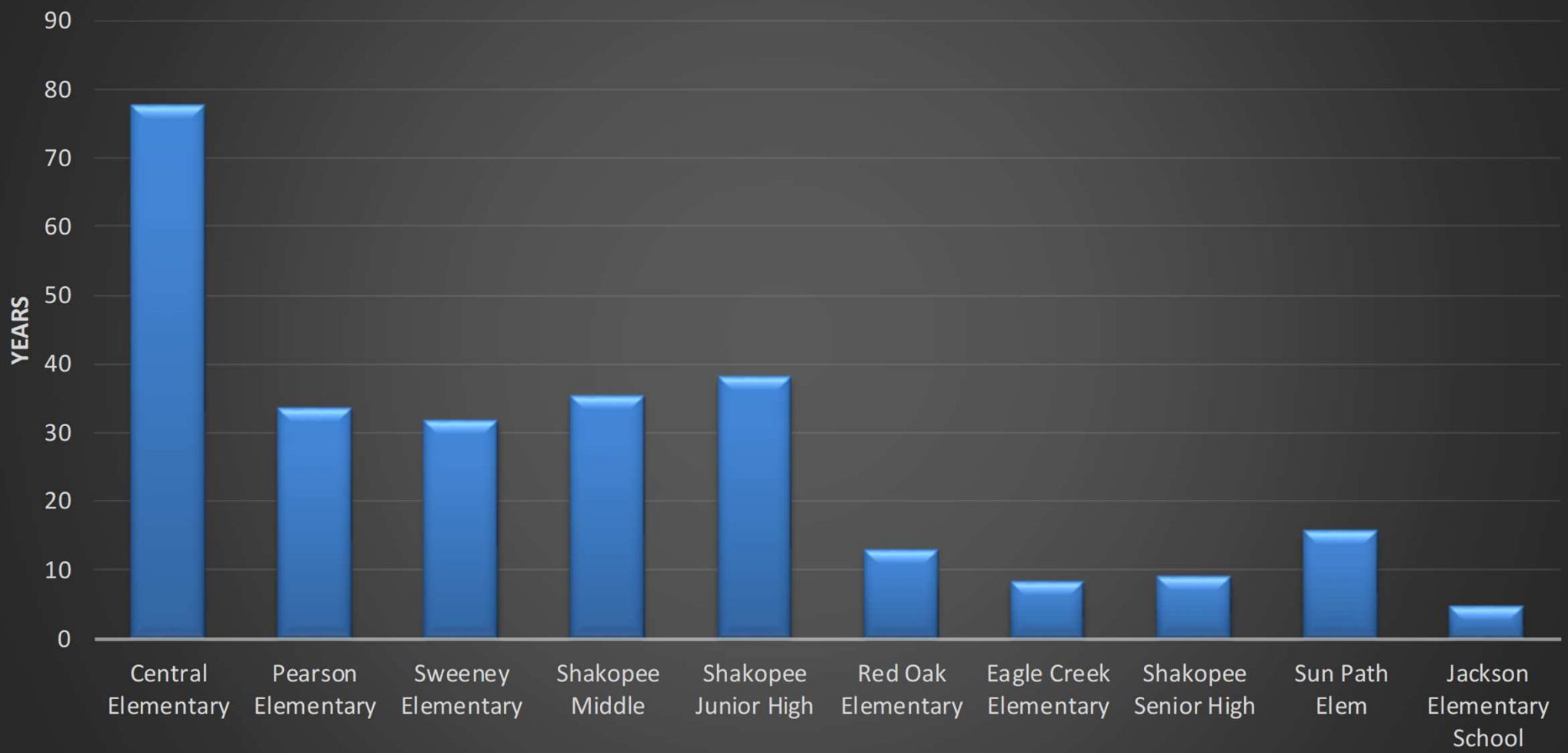
- **Assessment Overview**
  - Focus on Central Family Center and Pearson Elementary
- **Needs and Prioritization**
- **Preliminary LTFM Planning**



# Asset Condition Assessment

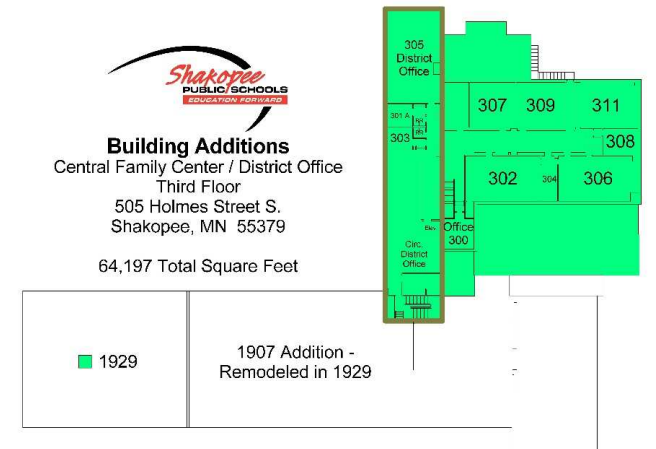
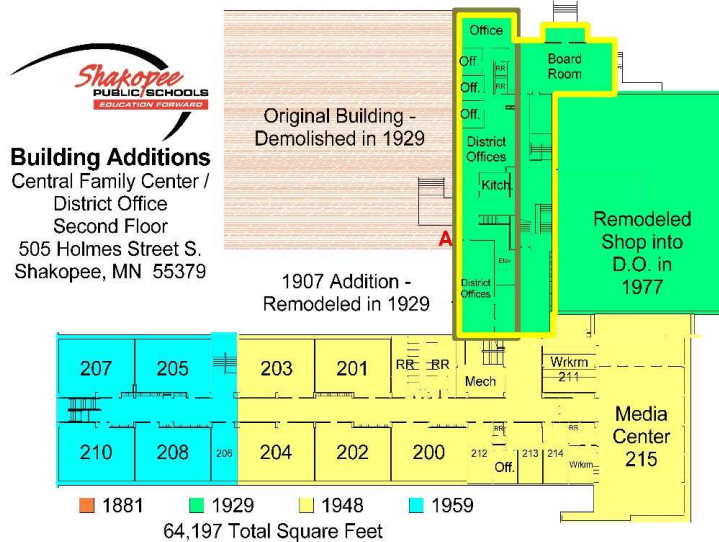
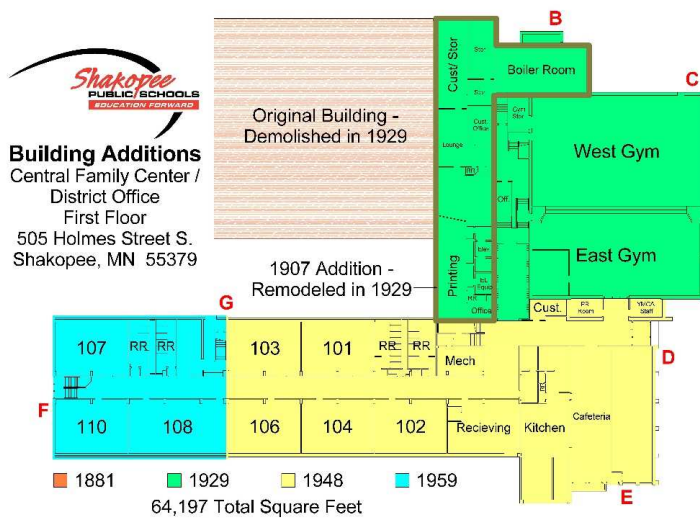


# Age of Buildings



# Central Family Center

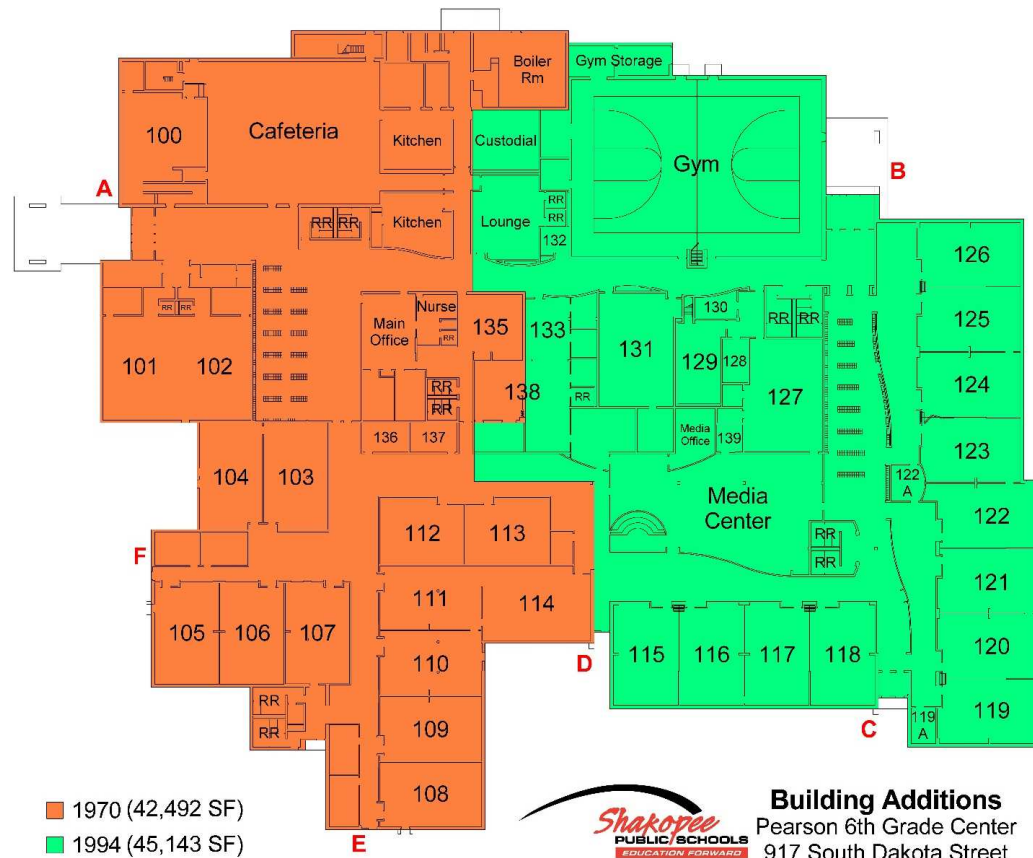
## Building Ages





# Pearson Elementary

## Building Ages



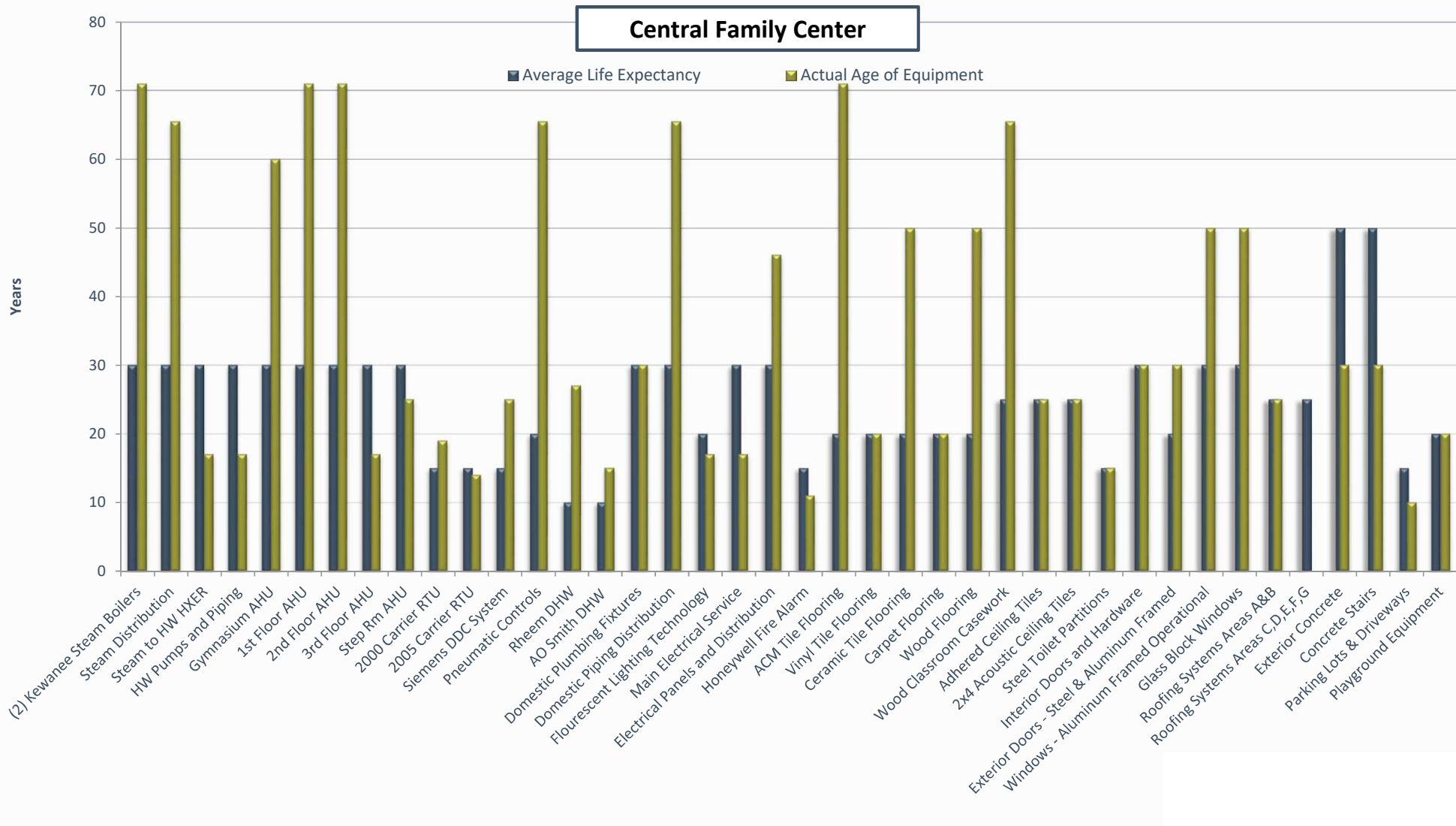


# Infrastructure Life Expectancy

Equipment Item:	Median Years:	Equipment Item:	Median Years:
<b>Air Conditioners</b>		<b>Coils</b>	
Window Unit	10	DX, Water or Steam	20
Residential single or split system	15	Electric	15
Commercial through-the-wall	15	<b>Heat Exchangers</b>	
Water cooled package	15	Shell-and-tube	24
<b>Heat Pumps</b>		<b>Reciprocating Compressors</b>	20
Residential air-to-air	15	<b>Package Chillers</b>	
Commercial air-to-air	15	Reciprocating	20
Commercial water-to-air	19	Centrifugal	23
<b>Roof Top Air Conditioners</b>		Absorption	23
Single zone	15	<b>Cooling Towers</b>	
Multizone	15	Galvanized metal	20
<b>Boilers, Hot Water (Steam)</b>		Wood	20
Steel water-tube	24 (30)	Ceramic	34
Steel fire tube	25 (25)	<b>Air Cooled Condensers</b>	20
Cast iron	35 (30)	<b>Evaporative Condensers</b>	20
Electric	15	<b>Insulation</b>	
<b>Burners</b>	21	Molded	20
		Blanket	24
<b>Furnaces</b>		<b>Pumps</b>	
Gas or oil fired	18	Base-mounted	20
<b>Unit Heaters</b>		Pipe-mounted	10
Gas or electric	13	Sump and Well	10
Hot water or steam	20	Condensate	15
<b>Air Terminals</b>		<b>Reciprocating Engines</b>	20
Diffusers, grilles and registers	27	<b>Steam Turbines</b>	30
Induction and fan-coil units	20	<b>Electric Motors</b>	18
VAV and double-duct boxes	20		
<b>Air Washers</b>	17	<b>Motor Starters</b>	17
<b>Ductwork</b>	30	<b>Electric Transformer</b>	30
		<b>Controls</b>	
<b>Dampers</b>	20	Pneumatic	20
		Electric	16
<b>Fans</b>		Electronic	15
Centrifugal	25	<b>Valve Actuators</b>	
Axial	20	Hydraulic	15
Propeller	15	Pneumatic	20
Ventilating roof-mounted	20	Self-contained	10

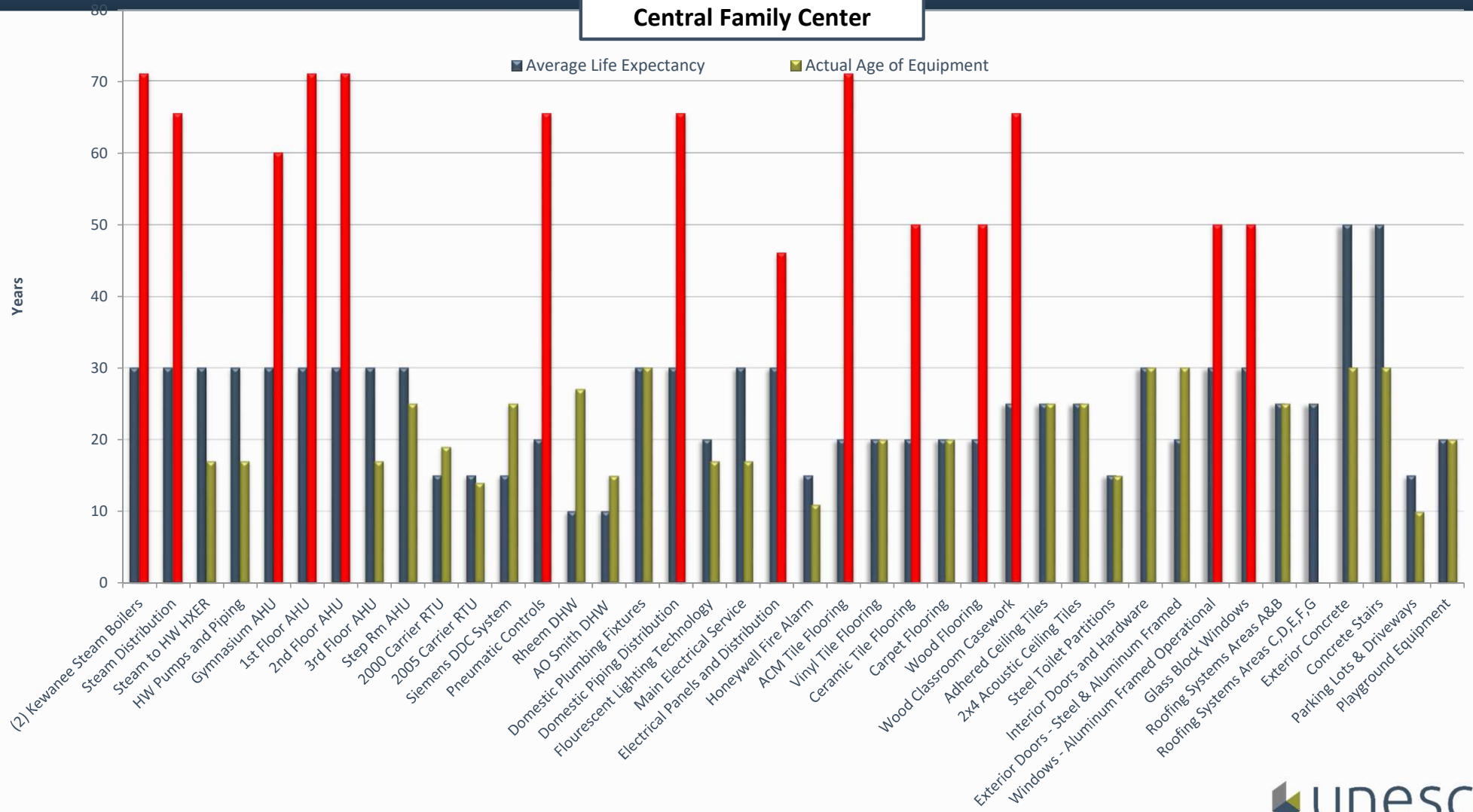
ASHRAE 1995 (HVAC Application Handbook, Chapter 33.4)

<b>Boilers, Hot Water (Steam)</b>	
Steel water-tube	24 (30)
Steel fire tube	25 (25)
Cast iron	35 (30)
Electric	15





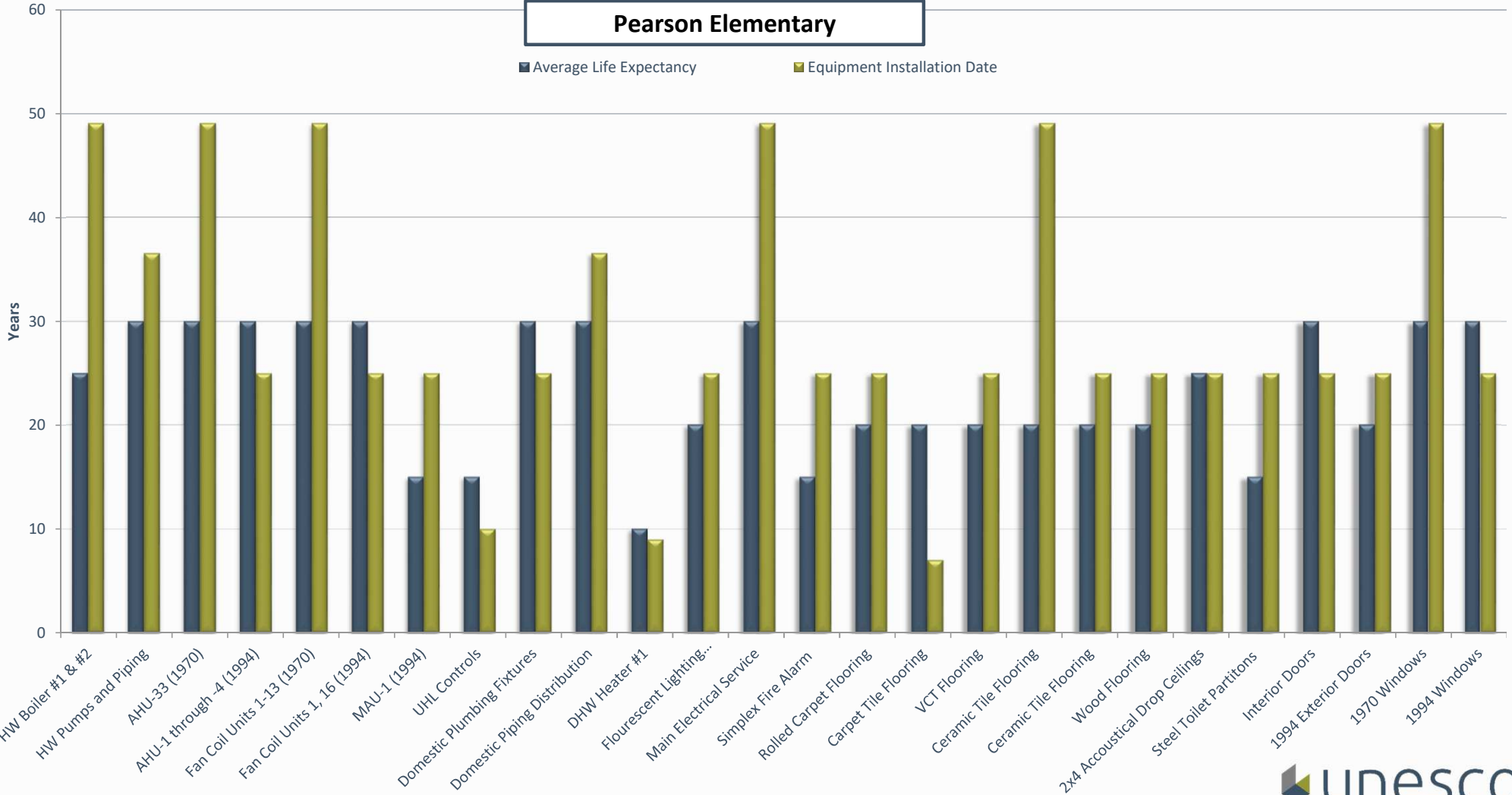
# Central Family Center

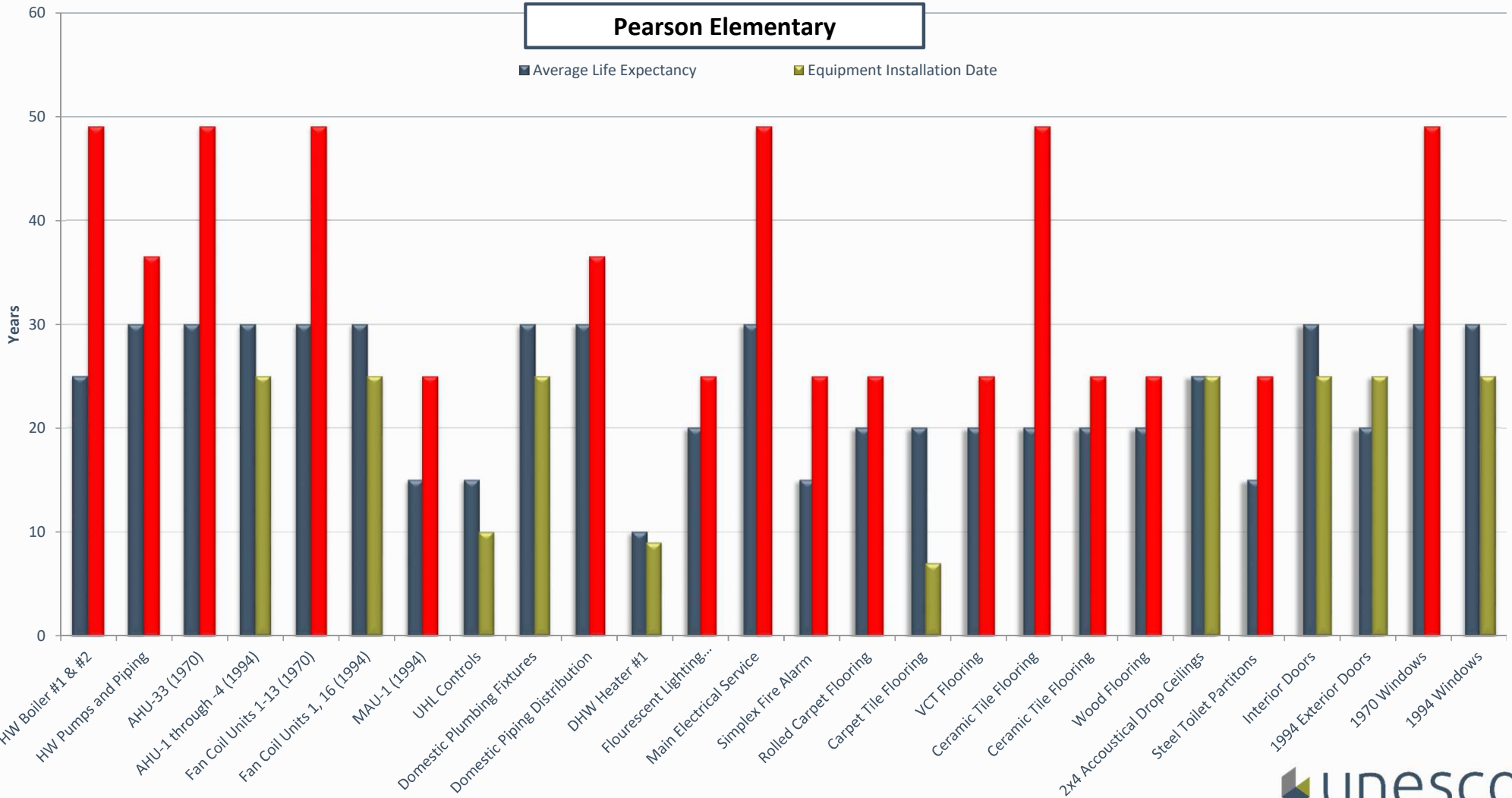




# Pearson Elementary

■ Average Life Expectancy    ■ Equipment Installation Date





# Asset Condition Assessment

Asset Condition Assessment		Asset Condition Assessment					
AHU, Heat Pump, RTU, Unit Ventilator		The asset condition assessment is a visual model displaying the condition of the system as determined by test procedures and analysis techniques. The air handling unit is broken down into the following functional blocks: air movement, air control, temperature/humidity, structural, and controls & sensors. A series of tests determine the actual condition of the system and its components. These component tests roll into and combine to create an overall condition index. This actual condition index will aid in the capital planning process and identify and prioritize repairs, upgrades, and/or enhancements.					
	Acceptable	Caution	Alert	Alarm	Danger	Not Applicable	Asset "Totals"
<b>Air Movement</b>							
Fan Blade	█	█	█	█	█	█	█
Belt	█	█	█	█	█	█	█
Pulley	█	█	█	█	█	█	█
Bearings	█	█	█	█	█	█	█
Shaft	█	█	█	█	█	█	█
Electrical Starter	█	█	█	█	█	█	█
<b>Air Control</b>							
OA Damper	█	█	█	█	█	█	█
OA Actuators	█	█	█	█	█	█	█
RA Damper	█	█	█	█	█	█	█
RA Actuators	█	█	█	█	█	█	█
MA Damper	█	█	█	█	█	█	█
MA Actuators	█	█	█	█	█	█	█
F&B Damper	█	█	█	█	█	█	█
F&B Actuators	█	█	█	█	█	█	█
Exhaust Damper	█	█	█	█	█	█	█
Exhaust Actuators	█	█	█	█	█	█	█
Exhaust Fan	█	█	█	█	█	█	█
<b>Temperature / Humidity</b>							
Cooling Coil	█	█	█	█	█	█	█
Cooling Valve	█	█	█	█	█	█	█
Heating Coil	█	█	█	█	█	█	█
Heating Valve	█	█	█	█	█	█	█
Heating Pump	█	█	█	█	█	█	█
Filters (pre)	█	█	█	█	█	█	█
Filters (post)	█	█	█	█	█	█	█
Humidifier	█	█	█	█	█	█	█
Humidifier Valve	█	█	█	█	█	█	█
<b>Structural</b>							
External Skin	█	█	█	█	█	█	█
Internal Skin	█	█	█	█	█	█	█
Pans	█	█	█	█	█	█	█
Drainage	█	█	█	█	█	█	█
<b>Controls and Sensors</b>							
DAT	█	█	█	█	█	█	█
DAH	█	█	█	█	█	█	█
MAT	█	█	█	█	█	█	█
RAT	█	█	█	█	█	█	█
RAH	█	█	█	█	█	█	█
SP	█	█	█	█	█	█	█
DP filter	█	█	█	█	█	█	█
Controls	█	█	█	█	█	█	█

Customer \_\_\_\_\_

Tag \_\_\_\_\_

Facility \_\_\_\_\_

Location \_\_\_\_\_

Size \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Serial \_\_\_\_\_

Criticality \_\_\_\_\_

Area Served \_\_\_\_\_

Age \_\_\_\_\_

## Danger

- Equipment has failed and/or is causing a safety hazard

## Alarm

- Equipment failure inevitable or excessively past useful life

## Alert

- Equipment in need of repairs or nearing end of useful life

## Caution

- Equipment operating in a degraded condition

## Acceptable

- Equipment in acceptable condition and within useful life



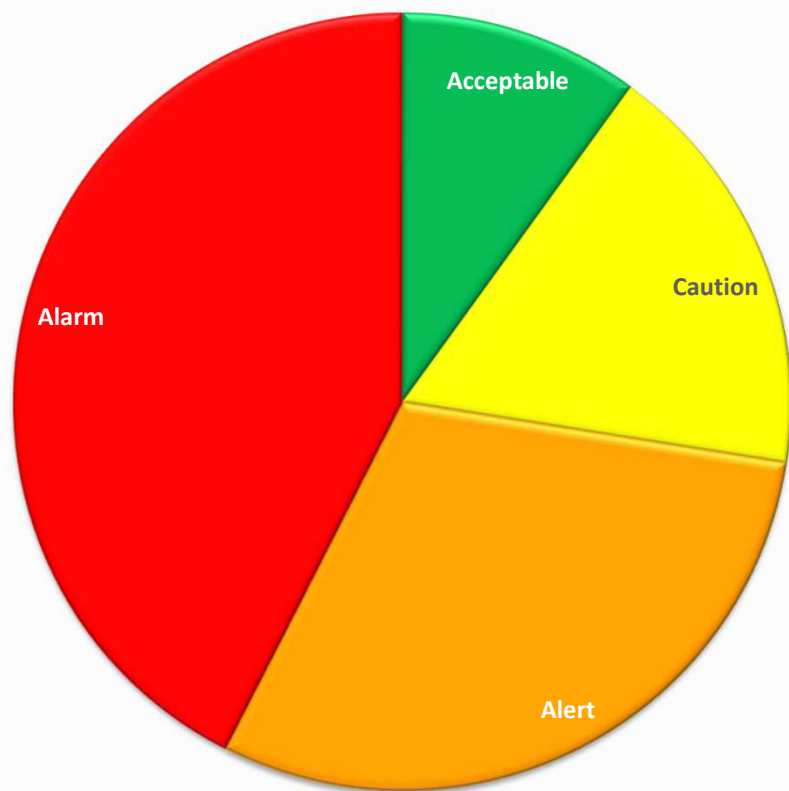
# Asset Condition Assessment – Central Family Ctr

System	System Detail	Area(s) Served	Equipment Age and Life Expectancy					Asset Condition Assessment				Current Concerns/Problems																								
			Average Life Expectancy	Equipment Installation Date	Actual Age of Equipment	Percent of Life Expectancy Used	Remaining Life	Asset Condition Assessment	Age-Adjusted Asset Condition	Asset Condition Description	Recommendation	Energy Efficiency	Ventilation/IAQ	Temperature Levels/Control	Humidity Levels/Control	Light Levels/Type	Reliability/Recent Failure	Code Compliance	Doesn't Meet Educational Needs	Difficult to Maintain	Other Concern / Problem															
Boilers - Steam	(2) Keweenaw Steam Boilers	Entire Building	30	1948	71	237%	(41)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x		x	x																					
Steam Distribution	Steam Distribution	Steam Heating Equipment	30		66	218%	(36)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x		x												x	Blended age of steam distribution between additions									
Converters	Steam to HW HXER	3rd Floor	30	2002	17	57%	13	Acceptable	Acceptable	Equipment in acceptable condition and within useful li	Design and implement appropriate maintenance strateg	x		x																						
Hot Water Distribution	HW Pumps and Piping	3rd Floor	30	2002	17	57%	13	Acceptable	Acceptable	Equipment in acceptable condition and within useful li	Design and implement appropriate maintenance strateg	x		x																						
Air Handling Units	Gymnasium AHU	Gymnasium	30	1959	60	200%	(30)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x	x	x	x												x	Pneumatic actuators on dampers and steam heating coil								
Air Handling Units	1st Floor AHU	1st Floor Classrooms	30	1948	71	237%	(41)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x	x	x	x													x	Pneumatic actuators on dampers and steam heating coil							
Air Handling Units	2nd Floor AHU	2nd Floor Classrooms	30	1948	71	237%	(41)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x	x	x	x														x	Pneumatic actuators on dampers and steam heating coil						
Air Handling Units	3rd Floor AHU	3rd Floor Classrooms	30	2002	17	57%	13	Acceptable	Acceptable	Equipment in acceptable condition and within useful li	Design and implement appropriate maintenance strategy																									
Air Handling Units	Step Rm AHU	Step Room	30		25	83%	5	Caution	Caution	Equipment operating in a degraded condition	Repair or replace in 5 to 10 years (or as needed)	x	x	x	x																Estimated age					
Rooftop Units	2000 Carrier RTU		15	2000	19	127%	(4)	Caution	Alert	Equipment in need of repairs or excessively past life	Repair or replace in 1 to 5 years (or as needed)	x	x	x	x																					
Rooftop Units	2005 Carrier RTU		15	2005	14	93%	1	Caution	Caution	Equipment operating in a degraded condition	Repair or replace in 5 to 10 years (or as needed)	x	x	x	x																					
DDC Controls	Siemens DDC System	Majority of Central HVAC Equipment	15		25	167%	(10)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x	x	x	x																x	Control system software and workstation is out dated. System does not have web access.				
Pneumatic Controls	Pneumatic Controls	AHU Actuators, Terminal Equipment Control	20		66	328%	(46)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x		x																	x	Pneumatic controls are obsolete and not capable of providing the most efficient control strategies				
DHW Heater	Rheem DHW	Located in Boiler Rm	10	1992	27	270%	(17)	Caution	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x																						Rheemglas Commercial Automatic Circulating Tank Water Heater		
DHW Heater	AO Smith DHW	Located in AHU-1 Mech Rm	10	2004	15	150%	(5)	Acceptable	Alert	Equipment in need of repairs or excessively past life	Repair or replace in 1 to 5 years (or as needed)	x																							AO Smith water heater	
Domestic Plumbing Fixtures	Domestic Plumbing Fixtures	Entire Building	30		30	100%	0	Alert	Alert	Equipment in need of repairs or excessively past life	Repair or replace in 1 to 5 years (or as needed)	x																							Majority of plumbing fixtures appear to be at least 30 years old	
Domestic Piping Distribution	Domestic Piping Distribution	Entire Building	30		66	218%	(36)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)	x																							Blended age of plumbing distribution between additions	
Lighting Fixtures	Flourescent Lighting Technology	Entire Building	20	2002	17	85%	3	Caution	Caution	Equipment operating in a degraded condition	Repair or replace in 5 to 10 years (or as needed)	x																								LED Lighting Opportunity
Electrical Switchgear	Main Electrical Service	Entire Building	30	2002	17	57%	13	Acceptable	Acceptable	Equipment in acceptable condition and within useful li	Design and implement appropriate maintenance strategy																									
Electrical Distribution	Electrical Panels and Distribution	Entire Building	30		46	154%	(16)	Alert	Alarm	Equipment failure is inevitable	Repair or replace <1 year (or as soon as possible)																									Maintenance staff indicated that many of the electrical panels are old and some are fuse
Fire Alarm System	Honeywell Fire Alarm	Entire Building	15	2008	11	73%	4	Caution	Caution	Equipment operating in a degraded condition	Repair or replace in 5 to 10 years (or as needed)																									Fire Alarm is not fully addressable

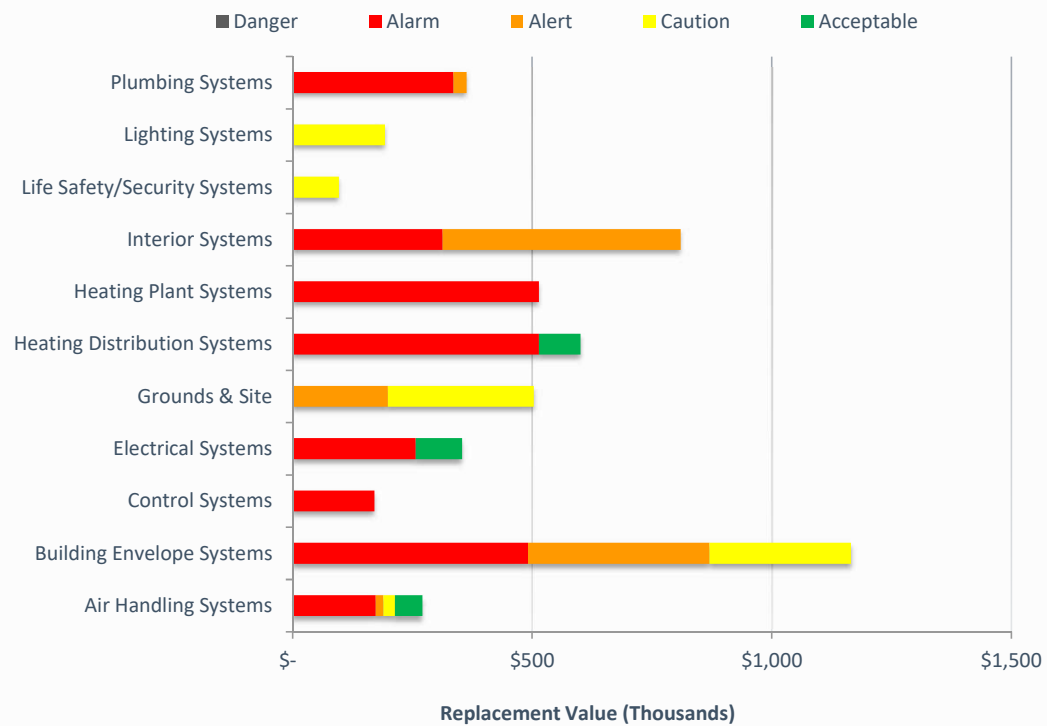


# Central Family "At a Glance"

## Building Systems Summary



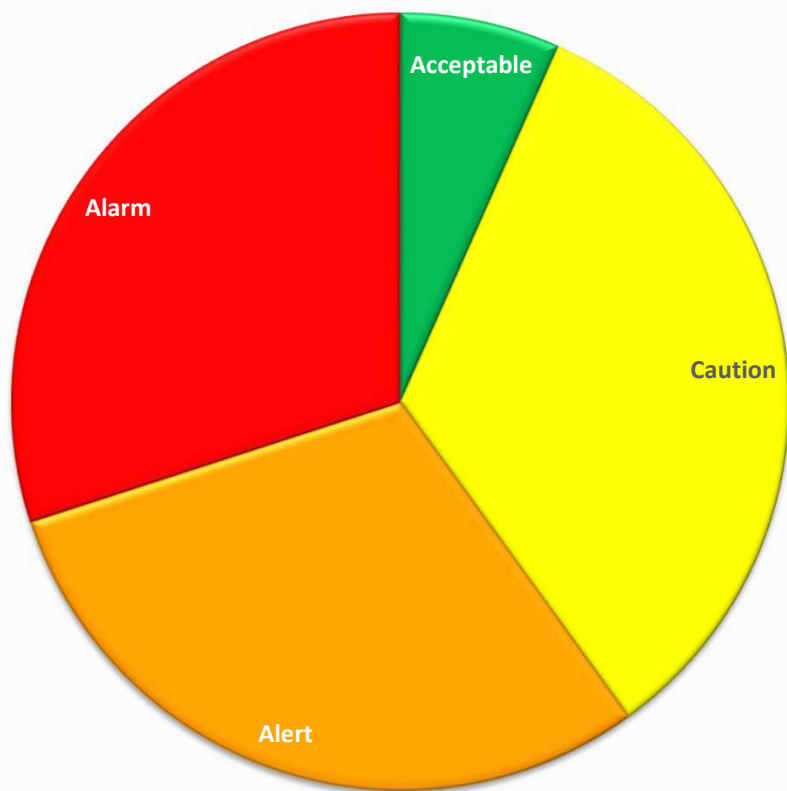
## Age-Adjusted Asset Summary



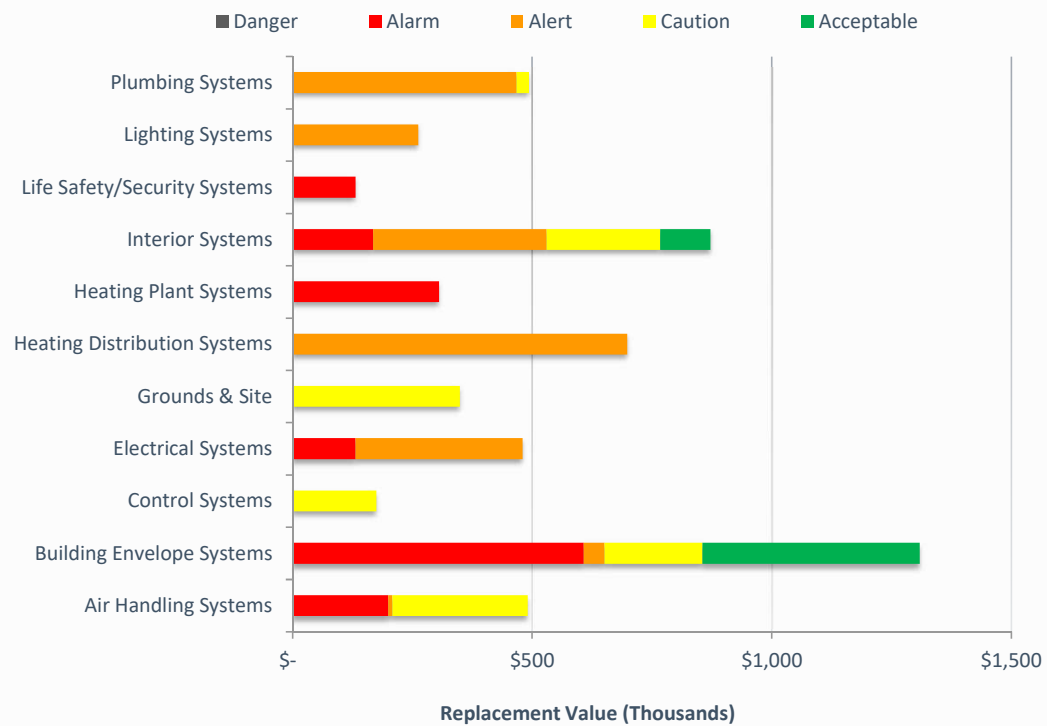


# Pearson Elementary "At a Glance"

## Building Systems Summary

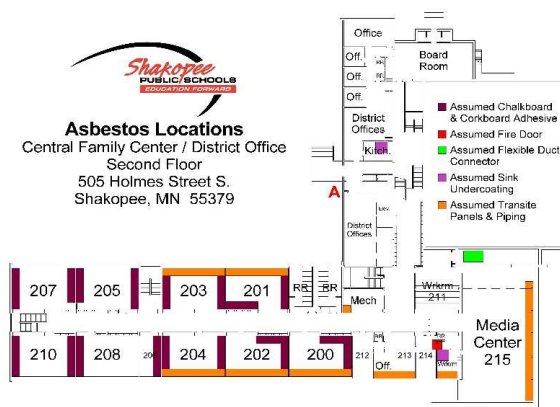
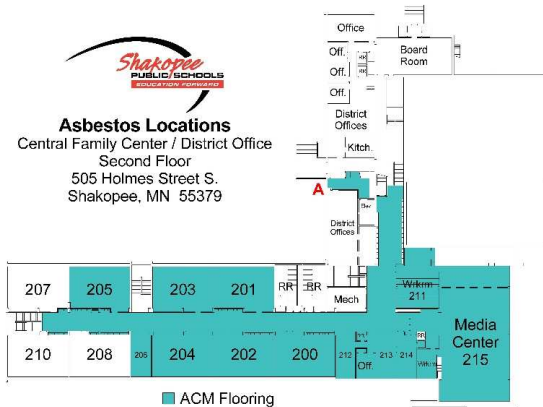
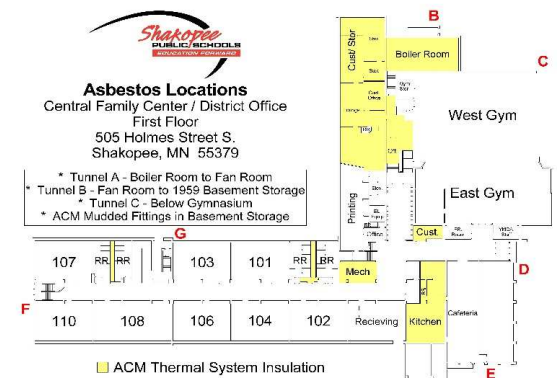
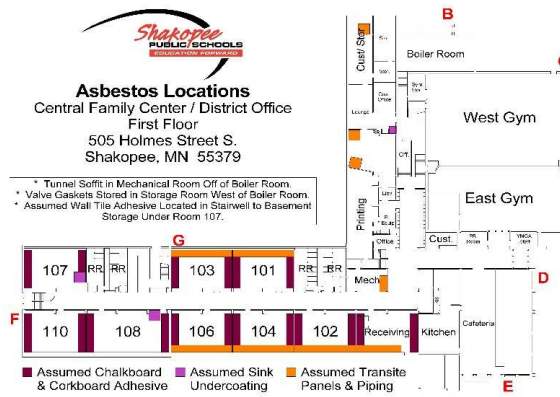


## Age-Adjusted Asset Summary



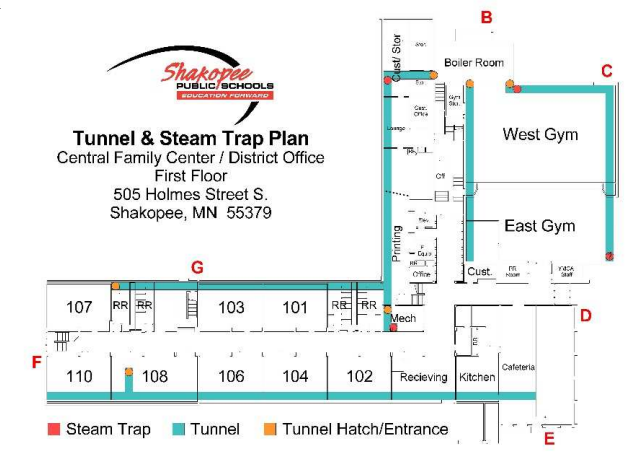
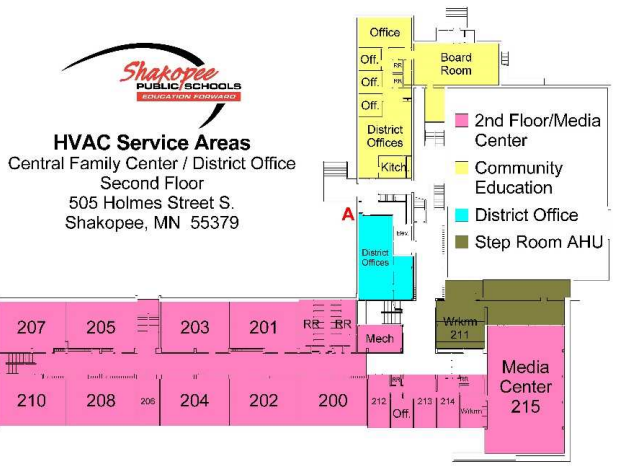
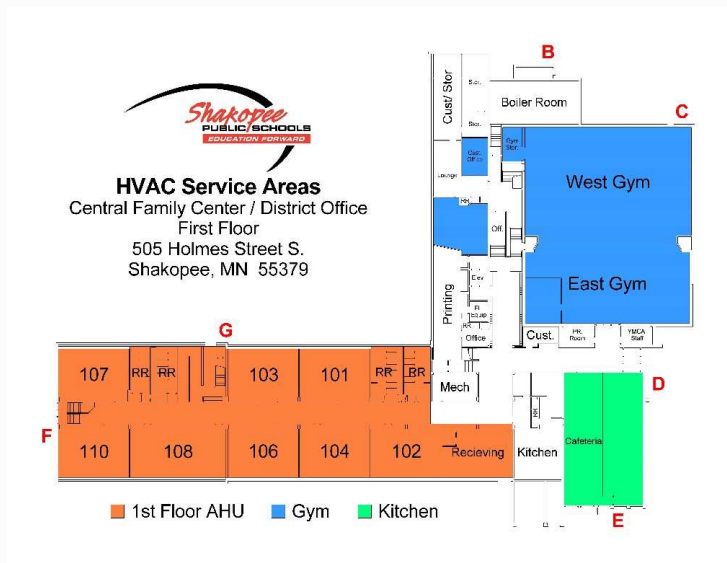
# Central Family Center

## Asbestos Containing Materials (ACMs)



# Central Family Center

## HVAC Systems and Areas



# Central Family Center

## Heating System



Steam boilers and most of the steam distribution system is original and over 70 years old



Steam piping insulation is asbestos containing. Steam traps are maintenance intensive



# Central Family Center

## Ventilating Systems



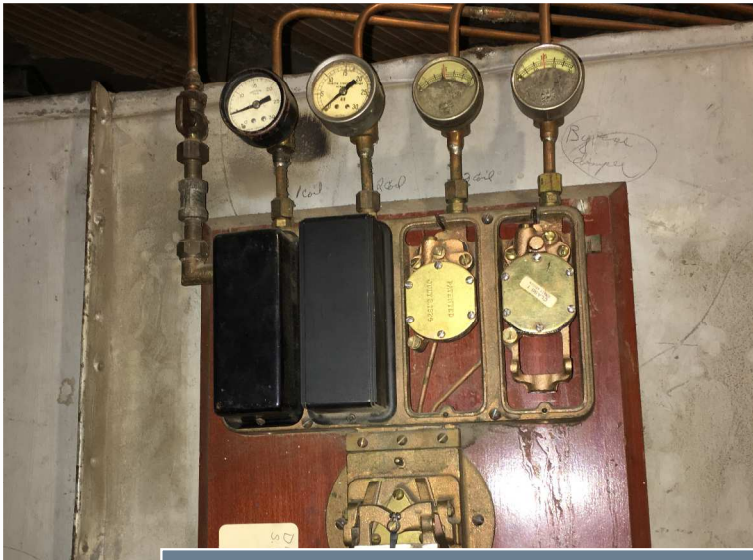
Multiple central ventilation systems are original and over 70 years old



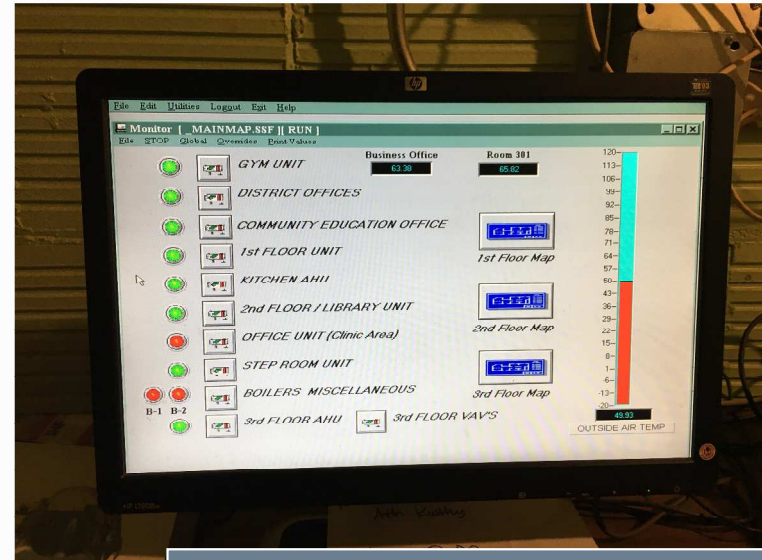
YMCA Room PTAC style units have had ongoing maintenance issues and should be considered for replacement

# Central Family Center

## Control Systems



Replace remaining pneumatic controls throughout facility with direct digital controls



Existing Siemens energy management system is obsolete and in need of updating



# Central Family Center

## Electrical Systems



Electrical service is not sized for building dehumidification



Most of the electrical distribution is beyond it's expected service life and may not meet 21<sup>st</sup> century education needs



# Central Family Center

## Roofing Systems



Majority of roofing sections are well beyond their life expectancy. Standing water and leaks have been an issue



# Central Family Center

## Exterior Building Envelope



Some older inefficient windows throughout facility – STEAM room windows leak when it rains. Glass block is cracked in many areas



Multiple older exterior doors throughout facility with inefficient single pane glass



# Central Family Center

## Interior Finishes



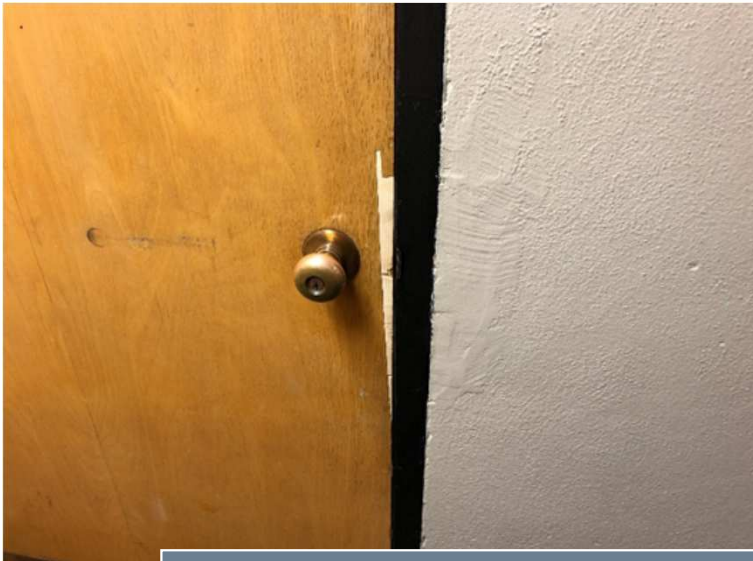
Original adhered ceilings in need of replacement



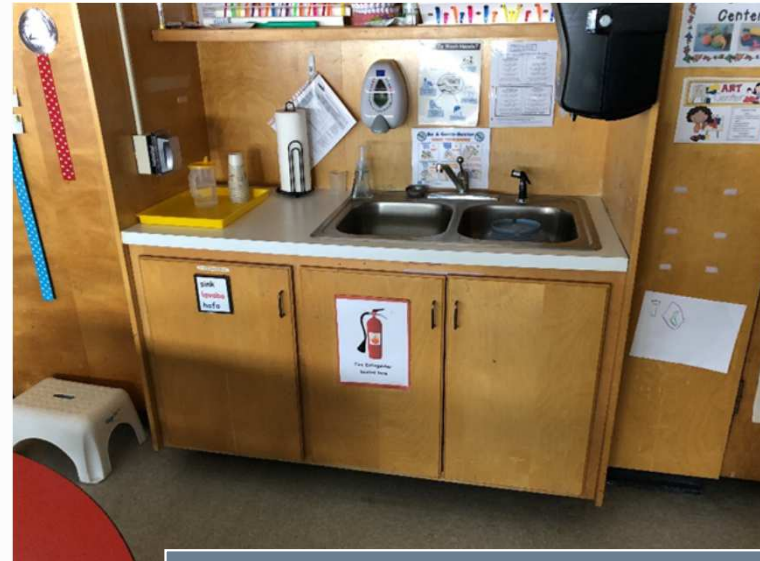
Asbestos containing flooring remaining in multiple classrooms

# Central Family Center

## Interior Finishes



Many interior doors are older and have non-ADA compliant hardware

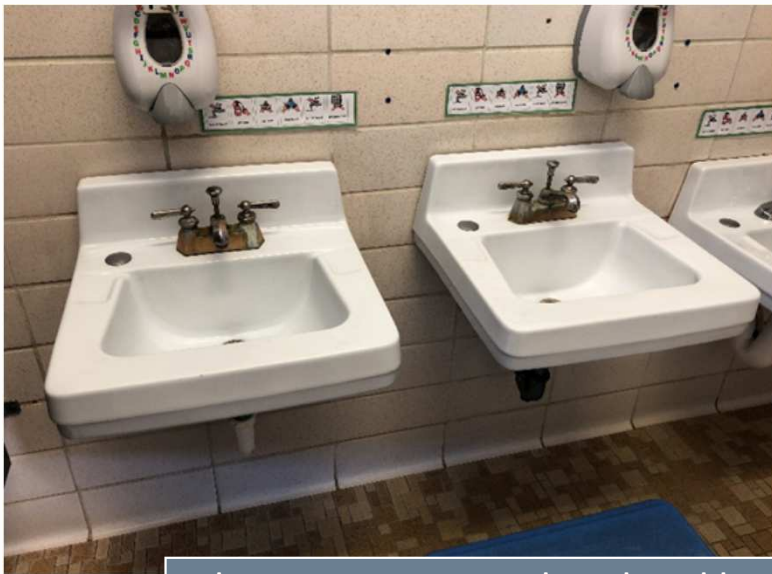


Classroom casework is original and should be updated



# Central Family Center

## Plumbing Systems



The restrooms are dated and have many older plumbing fixtures, tilework and toilet stall partitions



Opportunity to update restrooms, improve plumbing efficiency and provide ADA compliance

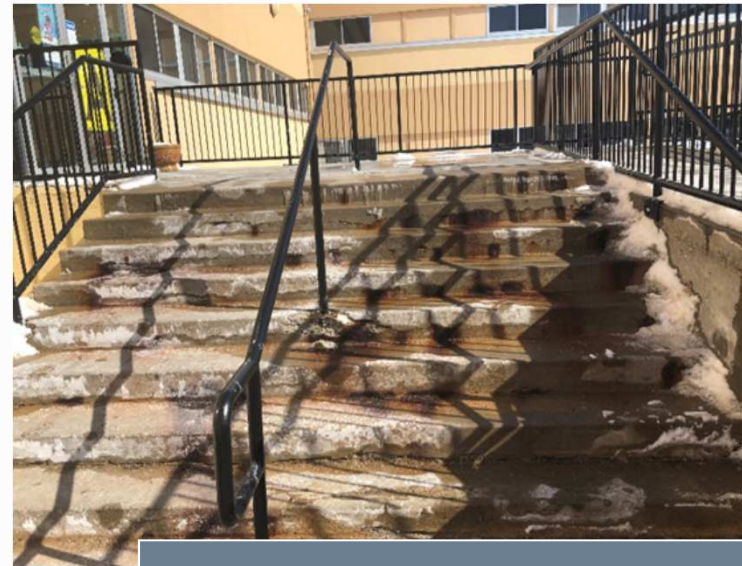


# Central Family Center

## Grounds, Site and Surroundings



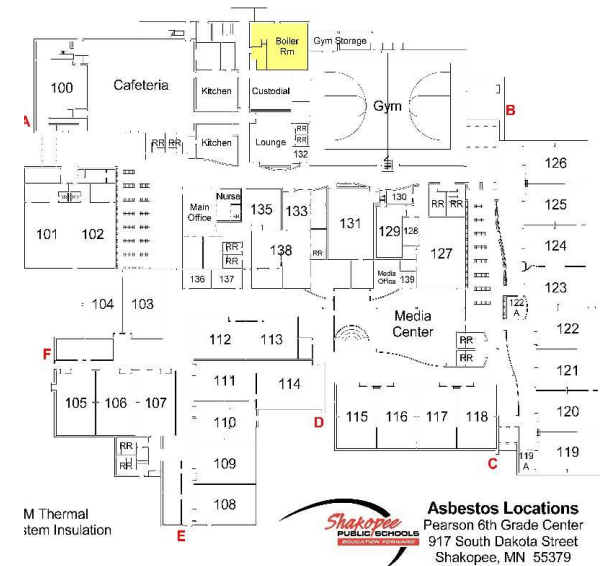
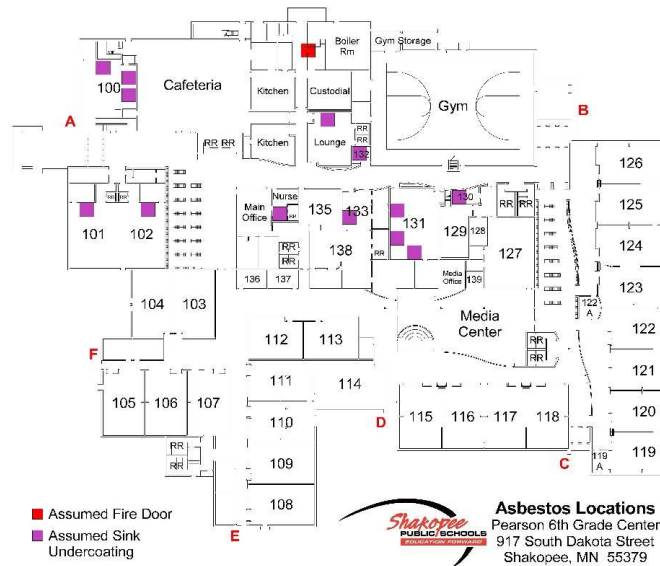
The playground is not ADA accessible and lacks sun shading structures



The main entrance stairwell has damaged concrete – Stairs were patched this summer but should be replaced if issues persist

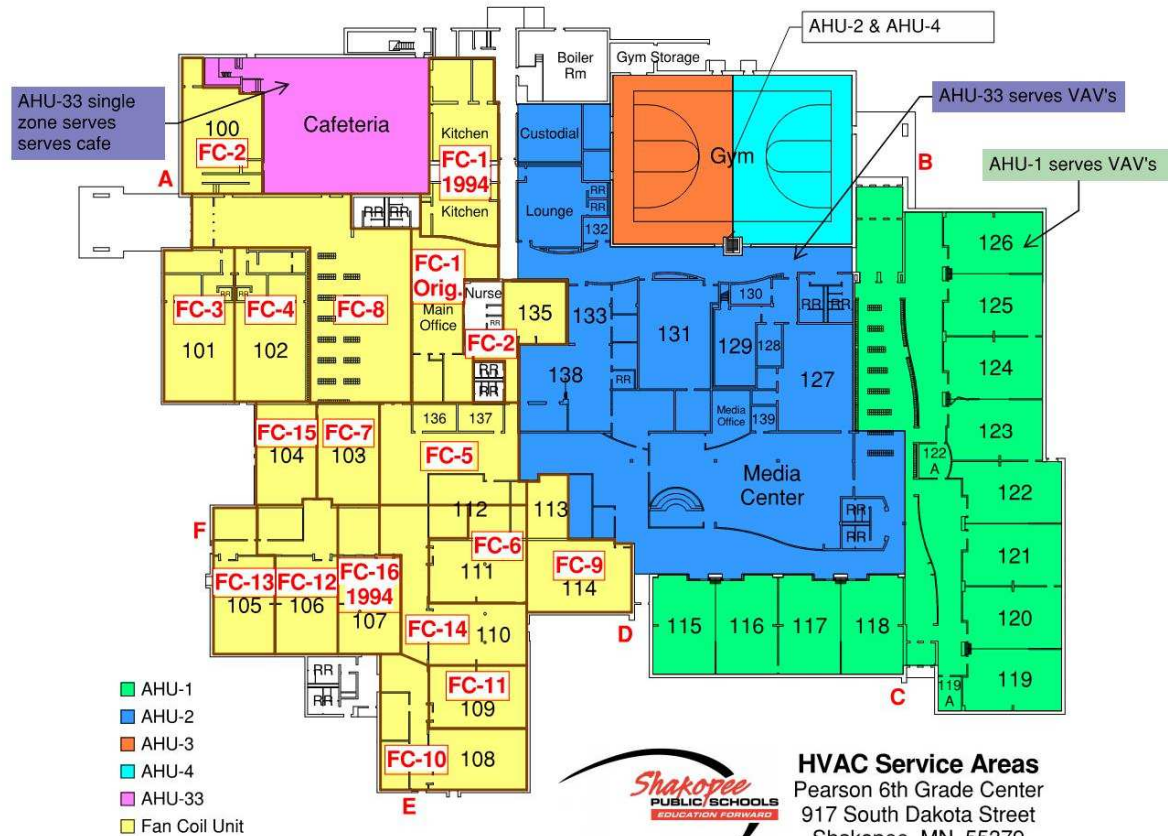
# Pearson Elementary

## Asbestos Containing Materials (ACMs)



# Pearson Elementary

## HVAC Systems and Areas



# Pearson Elementary

## Heating System



Hot water boilers and distribution systems

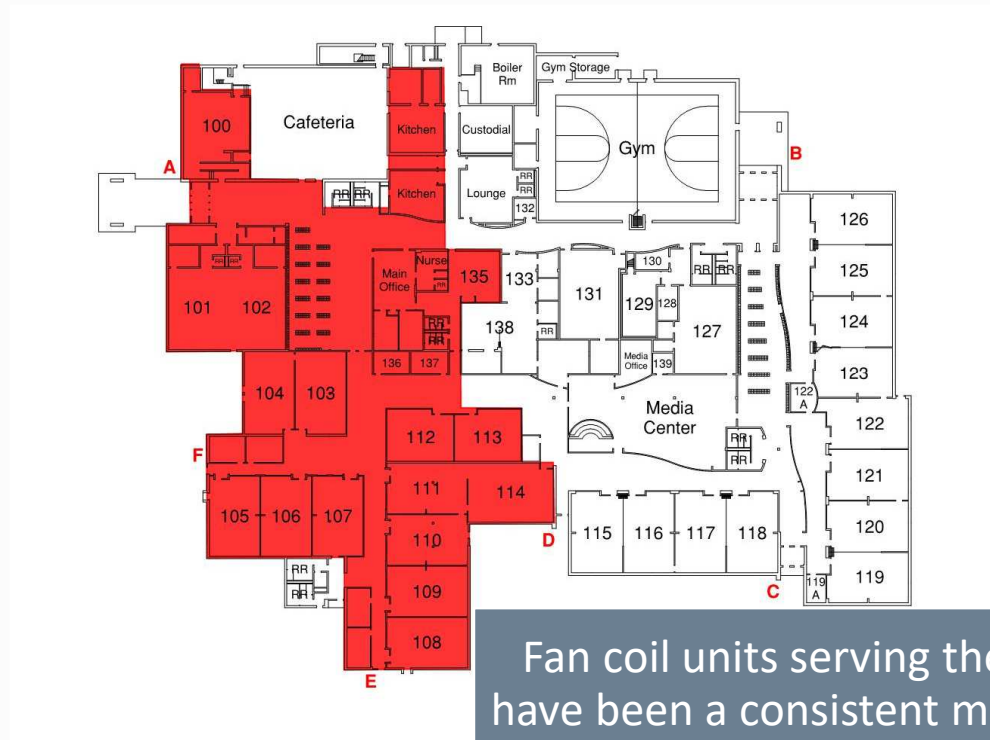


are original from 1970



# Pearson Elementary

## Ventilating Systems



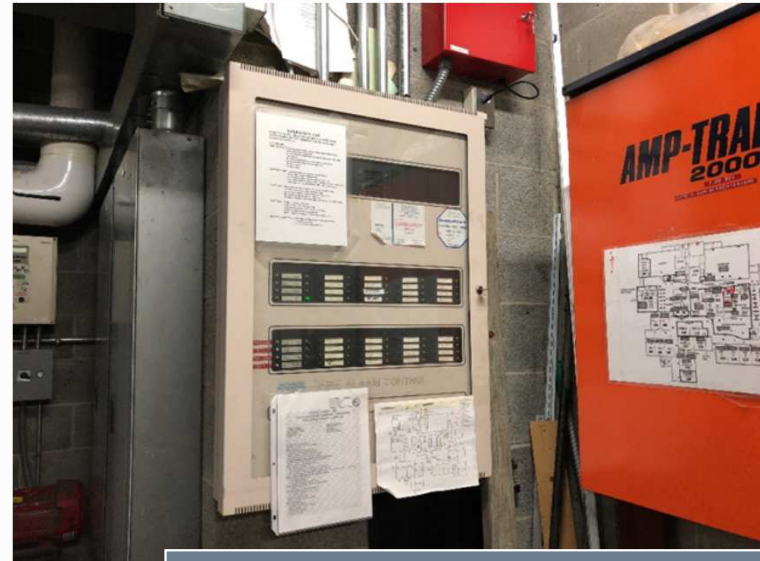
Fan coil units serving the 1970 building have been a consistent maintenance issue and are beyond their expected service life

# Pearson Elementary

## Electrical Systems



The main electrical service and distribution is original



The building fire alarm system is obsolete and has been a maintenance issue

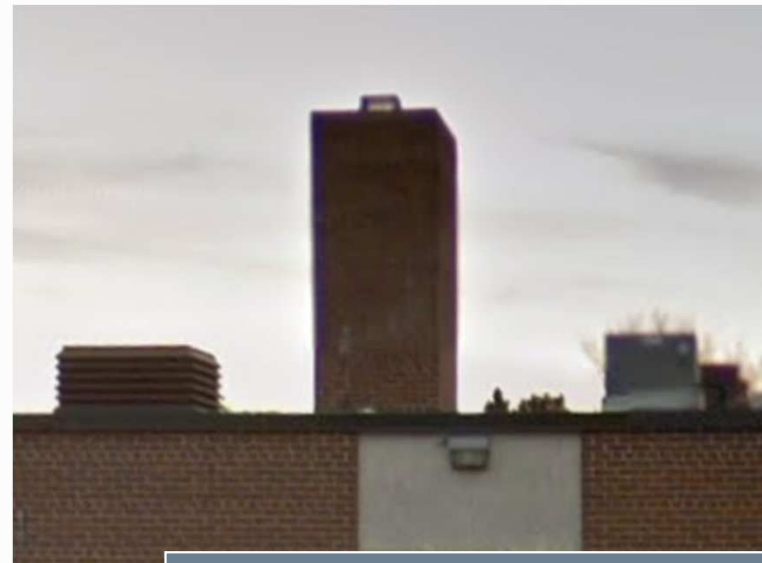


# Pearson Elementary

## Exterior Building Envelope



Original 1970 windows and doors need replacement

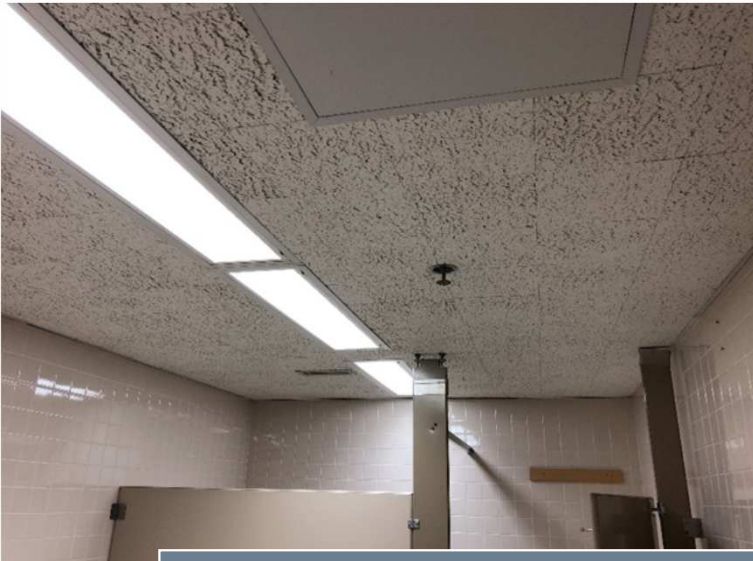


The boiler stack has tuckpointing needs



# Pearson Elementary

## Interior Finishes



Original adhered ceilings in need of replacement



There are many damaged 2x4 ceiling tiles throughout facility due to roofing projects



# Pearson Elementary

## Interior Finishes



The rolled carpet flooring throughout much of the facility is from 1994 and is well beyond its expected service life



Opportunity to replace with new carpet tile flooring

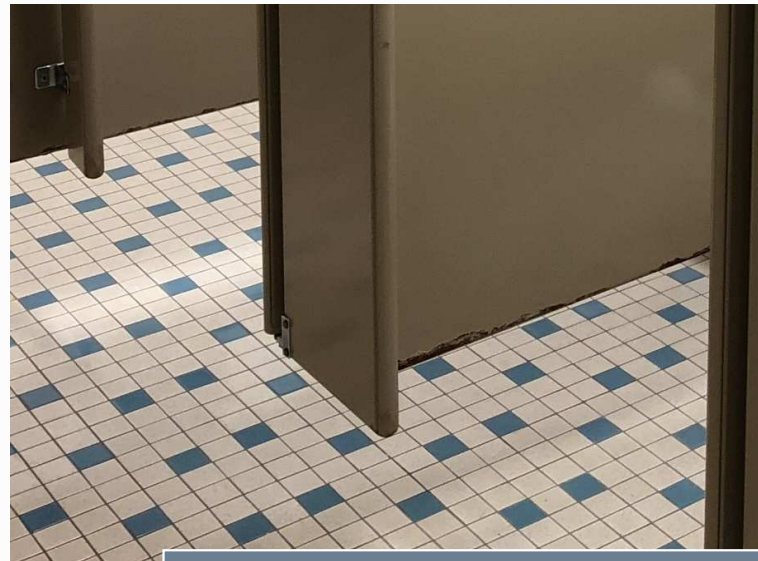


# Pearson Elementary

## Plumbing Systems



The 1970 restroom wash stations have been a maintenance issue and should be replaced



Restroom steel toilet partitions are beginning to rust



# Pearson Elementary

## Grounds, Site and Surroundings



The playground is not ADA accessible. Some of the equipment has been removed due to damage and was never replaced



# Needs Identification and Prioritization

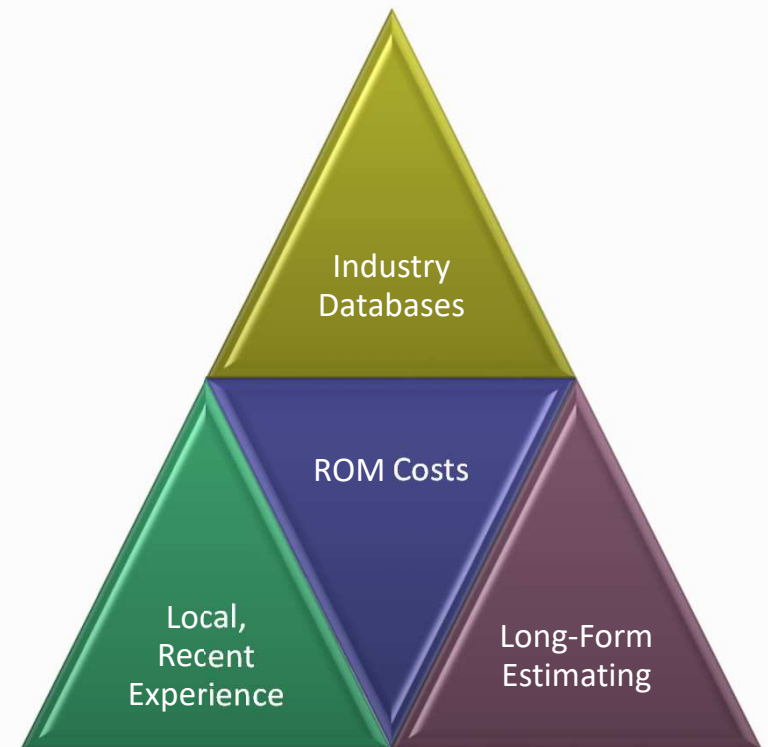
# Budgets

## “All-In”

- Includes all soft costs (i.e. general conditions, professional fees, permits, reviews, etc.)
- Includes contractor cost and markup

## Rough Order of Magnitude

- Triangulated from three sources of cost estimating
- Based upon conceptual design





Priority Weighting →

35% 10% 15% 15% 10% 5% 5% 5% 100%

**Prioritization**

Facility	Category	FIM Code	Key for Prioritization		Cost	Current Condition	Inter-connection with Other Systems	Educational Impact	Health, Safety, and Security	Student & Community	Return on Investment	Code Concern	Prevention of Water Intrusion	Weighted Prioritization
			Priority	Priority Characteristics										
			5	Important and Urgent for the reasons specified. An organization top priority.										
			1	Lower Importance and Urgency. Could be deferred into the future if resources don't allow for immediate implementation.										
Pearson Elementary	Ventilation / Dehumid Systems	PE-V.1b		Replace Fan Coil Units with Central AHUs and Dehumid	\$ 4,930,000	4.5	5	5	5	5	1	3	1	4.3
Pearson Elementary	Ventilation / Dehumid Systems	PE-V.2		Replace 1994 AHU's with New AHU's and Dehumid	\$ 3,120,000	3.75	5	5	5	5	1	3	1	4.1
Pearson Elementary	Ventilation / Dehumid Systems	PE-V.1a		Replace Fan Coil Units with Vertical Unit Ventilators & Dehumid	\$ 788,000	4.5	3	3	5	3	1	3	1	3.6
Pearson Elementary	Mechanical Systems	PE-M.3		Heating Distribution System Replacement	\$ 622,000	3.75	5	4	1	5	1	1	1	3.2
Pearson Elementary	Life Safety Systems	PE-LS.1		New Fire Alarm System	\$ 215,000	4.5	3	1	5	1	1	4	1	3.2
Pearson Elementary	Electrical Systems	PE-E.3b		Upgrade 1970 Electrical Distribution System	\$ 356,000	3.75	5	4	1	4	1	2	1	3.2
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.2		1970's Window Replacement	\$ 74,000	4.5	2.5	3	1	5	1	1	2	3.1
Pearson Elementary	Grounds, Site, & Surroundings	PE-G.1		Playground Equipment	\$ 167,000	3.75	1	1	5	5	1	2	1	3.0
Pearson Elementary	Plumbing Systems	PE-P.1		Replace Hand Washing Stations	\$ 5,300	3.75	2	1	4	5	1	1	1	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.5		Roofing Sections D & K 1983 Modified Bitumen Roof Replacement	\$ 272,000	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.4		Roofing Sections I & J 1983 Modified Bitumen Roof Replacement	\$ 232,000	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.3		Roofing Section H 1983 Modified Bitumen Roof Replacement	\$ 101,000	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.6		Roofing Sections L & M 1983 Modified Bitumen Roof Replacement	\$ 72,000	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.1		Roofing Sections E & G 1983 Modified Bitumen Roof Replacement	\$ 62,500	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.7		Roofing Section N 1983 Modified Bitumen Roof Replacement	\$ 8,700	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.2		Roofing Section F 1983 Modified Bitumen Roof Replacement	\$ 5,600	4.5	2	2	1	3	1	1	5	2.9
Pearson Elementary	Electrical Systems	PE-E.2		Upgrade 1970 Main Electrical Service and Switchgear	\$ 363,000	4.5	3	2	1	1	1	2.5	1	2.7
Pearson Elementary	Electrical Systems	PE-E.1b		Lighting Retrofit to LED with Occupancy Controls	\$ 147,300	3.75	1	3	1	3	4.5	1	1	2.6
Pearson Elementary	Electrical Systems	PE-E.1a		Lighting Retrofit with New LED Technology	\$ 126,400	3.75	1	3	1	3	4.5	1	1	2.6
Pearson Elementary	Interior Spaces and Finishes	PE-INT.1		Carpet (1994) Replacement	\$ 445,000	4.5	1	1	1	5	1	1	1	2.6
Pearson Elementary	Mechanical Systems	PE-M.2		Fuel Oil Tank Replacement	\$ 92,500	3.75	3	1	1	2	1	5	1	2.5
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.1		New Exterior Doors	\$ 18,500	3.75	1	1	1	5	1	1	2	2.4
Pearson Elementary	Plumbing Systems	PE-P.2		Domestic Water Piping Replacement 1970	\$ 260,000	3.75	5	1	1	1	1	1	1	2.4
Pearson Elementary	Interior Spaces and Finishes	PE-INT.2		Restroom Partition Replacement	\$ 57,000	3.75	1	1	1	5	1	1	1	2.4
Pearson Elementary	Interior Spaces and Finishes	PE-INT.3		Ceiling Tile Replacement	\$ 13,250	3.75	1	1	1	5	1	1	1	2.4
Pearson Elementary	Mechanical Systems	PE-M.1		Boiler Plant Replacement - Hot Water Boilers	\$ 591,000	4.5	2	1	1	1	1	1	1	2.3
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.3		Boiler Stack Tuckpointing	\$ 17,250	3.75	1	1	1	3	1	1	3	2.3
Pearson Elementary	Controls and Energy Management	PE-C.1b		Energy Management and DDC - Data Analytics	\$ 71,900	3	2	2	1	1	5	1	1	2.2
Pearson Elementary	Controls and Energy Management	PE-C.1a		Energy Management and DDC - Recommission	\$ 45,600	3	2	2	1	1	5	1	1	2.2
Pearson Elementary	Electrical Systems	PE-E.3a		Replace Outdated Electrical Distribution Panels	\$ 178,000	3.75	2	1.5	1	1	1	1	1	2.1
Pearson Elementary	Capital Equipment & Assets	PE-EQUIP.1		Replace Student Lockers	\$ 78,000	3	1	1	1	5	1	1	1	2.1
Pearson Elementary	Utility Services	PE-U.1		Solar Photovoltaic System	\$ 785,000	1	1	1.5	1	2	3	1	1	1.3
Pearson Elementary	Controls and Energy Management	PE-C.3		Occupancy Control of VAV Boxes	\$ 28,300	1	1	1	1	1	5	1	1	1.2



Facility	Category	FIM Code	Priority	
			Priority	Description
Pearson Elementary	Ventilation / Dehumid Systems	PE-V.1b	5	Important and Urgent fo
Pearson Elementary	Ventilation / Dehumid Systems	PE-V.2	1	Lower Importance and U
Pearson Elementary	Ventilation / Dehumid Systems	PE-V.1a		
Pearson Elementary	Mechanical Systems	PE-M.3		
Pearson Elementary	Life Safety Systems	PE-LS.1		
Pearson Elementary	Electrical Systems	PE-E.3b		
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.2		
Pearson Elementary	Grounds, Site, & Surroundings	PE-G.1		
Pearson Elementary	Plumbing Systems	PE-P.1		
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.5		
Pearson Elementary	Exterior Envelope Including Roofing	PE-EXT.4.4		



FIM Code	Key for Prioritization	
	Priority	Priority Characteristics
	5	Important and Urgent for the reasons specified. An organization top priority.
	1	Lower Importance and Urgency. Could be deferred into the future if resources don't allow for immediate implementation.
FIM Code	FIM Description	
PE-V.1b	Replace Fan Coil Units with Central AHUs and Dehumid	
PE-V.2	Replace 1994 AHU's with New AHU's and Dehumid	
PE-V.1a	Replace Fan Coil Units with Vertical Unit Ventilators & Dehumid	
PE-M.3	Heating Distribution System Replacement	
PE-LS.1	New Fire Alarm System	
PE-E.3b	Upgrade 1970 Electrical Distribution System	
PE-EXT.2	1970's Window Replacement	
PE-G.1	Playground Equipment	
PE-P.1	Replace Hand Washing Stations	
PE-EXT.4.5	Roofing Sections D & K 1983 Modified Bitumen Roof Replacement	
PF-FXT.4.4	Roofing Sections I & I 1983 Modified Bitumen Roof Replacement	



Priority Weighting

		35%	10%	15%	15%	10%	5%	5%	5%	100%
		Prioritization								
		Current Condition	Interconnection with Other Systems	Educational Impact	Health, Safety, and Security	Student & Community	Return on Investment	Code Concern	Prevention of Water Intrusion	Weighted Prioritization
on	Cost									
	\$ 4,930,000	4.5	5	5	5	5	1	3	1	4.3
	\$ 3,120,000	3.75	5	5	5	5	1	3	1	4.1
humid	\$ 788,000	4.5	3	3	5	3	1	3	1	3.6
	\$ 622,000	3.75	5	4	1	5	1	1	1	3.2
	\$ 215,000	4.5	3	1	5	1	1	4	1	3.2
	\$ 356,000	3.75	5	4	1	4	1	2	1	3.2
	\$ 74,000	4.5	2.5	3	1	5	1	1	2	3.1
	\$ 167,000	3.75	1	1	5	5	1	2	1	3.0
	\$ 5,300	3.75	2	1	4	5	1	1	1	2.9
cement	\$ 272,000	4.5	2	2	1	3	1	1	5	2.9
ement	\$ 232,000	4.5	2	2	1	3	1	1	5	2.9



# Summary of Needs by Priority

School Name	Priority					Total
	0 to 1	1.1 to 2	2.1 to 3	3.1 to 4	4.1 to 5	
Shakopee Senior High	\$ -	\$ 43,250	\$ 154,000	\$ -	\$ -	\$ 197,250
East Middle School	\$ -	\$ 133,500	\$ 6,776,200	\$ 7,051,000	\$ 4,830,000	\$ 18,790,700
West Middle School	\$ -	\$ 307,700	\$ 8,428,025	\$ 7,773,700	\$ 11,040,000	\$ 27,549,425
Eagle Creek Elementary	\$ -	\$ 14,250	\$ 755,050	\$ 27,000	\$ -	\$ 796,300
Jackson Elementary	\$ -	\$ 884,000	\$ 683,050	\$ -	\$ -	\$ 1,567,050
Pearson Elementary	\$ -	\$ -	\$ 3,039,600	\$ 2,055,000	\$ 8,050,000	\$ 13,144,600
Red Oak Elementary	\$ -	\$ 6,800	\$ 1,853,750	\$ -	\$ -	\$ 1,860,550
Sun Path Elementary	\$ -	\$ -	\$ 778,200	\$ -	\$ -	\$ 778,200
Sweeney Elementary	\$ -	\$ -	\$ 2,076,650	\$ 1,653,000	\$ 2,597,000	\$ 6,326,650
Central Family Center	\$ -	\$ -	\$ 4,125,100	\$ 2,824,000	\$ 3,800,000	\$ 10,749,100
District Offices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Project Totals</b>	<b>\$ -</b>	<b>\$ 1,389,500</b>	<b>\$ 28,669,625</b>	<b>\$ 21,383,700</b>	<b>\$ 30,317,000</b>	<b>\$ 81,759,825</b>

"Due or Overdue"

\$51,700,700

Key for Prioritization	
Priority	Priority Characteristics
5	Important and Urgent for the reasons specified. An organization top priority.
1	Lower Importance and Urgency. Could be deferred into the future if resources don't allow for immediate implementation.



# Central and Pearson Needs



School Name	Priority					Total
	0 to 1	1.1 to 2	2.1 to 3	3.1 to 4	4.1 to 5	
Shakopee Senior High	\$ -	\$ 43,250	\$ 154,000	\$ -	\$ -	\$ 197,250
East Middle School	\$ -	\$ 133,500	\$ 6,776,200	\$ 7,051,000	\$ 4,830,000	\$ 18,790,700
West Middle School	\$ -	\$ 307,700	\$ 8,428,025	\$ 7,773,700	\$ 11,040,000	\$ 27,549,425
Eagle Creek Elementary	\$ -	\$ 14,250	\$ 755,050	\$ 27,000	\$ -	\$ 796,300
Jackson Elementary	\$ -	\$ 884,000	\$ 683,050	\$ -	\$ -	\$ 1,567,050
Pearson Elementary	\$ -	\$ -	\$ 3,039,600	\$ 2,055,000	\$ 8,050,000	\$ 13,144,600
Red Oak Elementary	\$ -	\$ 6,800	\$ 1,853,750	\$ -	\$ -	\$ 1,860,550
Sun Path Elementary	\$ -	\$ -	\$ 778,200	\$ -	\$ -	\$ 778,200
Sweeney Elementary	\$ -	\$ -	\$ 2,076,650	\$ 1,653,000	\$ 2,597,000	\$ 6,326,650
Central Family Center	\$ -	\$ -	\$ 4,125,100	\$ 2,824,000	\$ 3,800,000	\$ 10,749,100
District Offices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Project Totals</b>	\$ -	\$ 1,389,500	\$ 28,669,625	\$ 21,383,700	\$ 30,317,000	\$ 81,759,825

"Due or Overdue" \$51,700,700

School Name	Priority					Total
	0 to 1	1.1 to 2	2.1 to 3	3.1 to 4	4.1 to 5	
Pearson Elementary	\$ -	\$ -	\$ 3,039,600	\$ 2,055,000	\$ 8,050,000	\$ 13,144,600
Central Family Center	\$ -	\$ -	\$ 4,125,100	\$ 2,824,000	\$ 3,800,000	\$ 10,749,100
<b>Project Totals</b>	\$ -	\$ -	\$ 7,164,700	\$ 4,879,000	\$ 11,850,000	\$ 23,893,700

Key for Prioritization	
Priority	Priority Characteristics
5	Important and Urgent for the reasons specified. An organization top priority.
1	Lower Importance and Urgency. Could be deferred into the future if resources don't allow for immediate implementation.



# Central and Pearson Needs

School Name	Priority					Total
	0 to 1	1.1 to 2	2.1 to 3	3.1 to 4	4.1 to 5	
Pearson Elementary	\$ -	\$ -	\$ 3,039,600	\$ 2,055,000	\$ 8,050,000	\$ 13,144,600
Central Family Center	\$ -	\$ -	\$ 4,125,100	\$ 2,824,000	\$ 3,800,000	\$ 10,749,100
<b>Project Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,164,700</b>	<b>\$ 4,879,000</b>	<b>\$ 11,850,000</b>	<b>\$ 23,893,700</b>

<b>▢ Pearson Elementary</b>	<b>\$ 13,211,100</b>
Capital Equipment & Assets	\$ 78,000
Controls and Energy Management	\$ 100,200
Electrical Systems	\$ 866,300
Exterior Envelope Including Roofing	\$ 863,550
Grounds, Site, & Surroundings	\$ 167,000
Interior Spaces and Finishes	\$ 515,250
Life Safety Systems	\$ 215,000
Mechanical Systems	\$ 1,305,500
Plumbing Systems	\$ 265,300
Utility Services	\$ 785,000
Ventilation / Dehumid Systems	\$ 8,050,000
<b>▢ Central Family Center</b>	<b>\$ 10,775,600</b>
Controls and Energy Management	\$ 108,000
Electrical Systems	\$ 618,100
Exterior Envelope Including Roofing	\$ 1,379,250
Grounds, Site, & Surroundings	\$ 204,000
Interior Spaces and Finishes	\$ 852,000
Life Safety Systems	\$ 8,500
Mechanical Systems	\$ 1,540,000
Programmatic / Educational Adequacy	\$ 1,560,000
Technology Systems - Non-Instructional	\$ 59,500
Utility Services	\$ 359,000
Ventilation / Dehumid Systems	\$ 4,087,250
<b>Grand Total</b>	<b>\$ 23,986,700</b>



# Long-Term Facility Maintenance Planning

# Variables

Base Year	2019
Annual Escalation	5%

Funding Source
Ref - Bond
LTFM - Pay-As-You-Go
LTFM - Bond
LTFM - Large Projects
General Fund
Energy Efficiency
Capital Oper Fund
Tax Abatement
Lease Levy



Facility Improvement Measure					Prioritization										Savings, Incentives, ROI				Project Cost and Funding						
School	General Facility Category	FIM Code	MDE LTFM Code	MDE Category	Facility Improvement Measure	Asset Condition	Funding Eligibility	Key for Prioritization										Annual \$/Sq. Ft. Savings	Annual \$/Sq. Ft. Savings	Simple Payback	Utility Increase	Project Year	Cost in Project Year	Cost in 2019	Funding Type
								Priority	Current Condition	Interconnection with Other Systems	Life at Annual Impact	Health, Safety, and Security	Neighborhood & Community	Ne Turn on Investment	Code Concern	Retention of Water Intrusion	Weighted Priority								
								1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Shalopee Senior High	Electrical Systems	SHS-E.2	370	Electrical	Theatre - House Lighting Control System (The theatre lighting controls/interface system is obsolete and is wearing out)	Alert	LTFM	3.75	1	1	1	1	4	1	1	1	2.26						\$0	\$55,500	LTFM - Bond
Shalopee Senior High	Electrical Systems	SHS-E.3	370	Electrical	Theatre - Dimmer Rack Replacement (The dimmer racks for the high school main theater were outdated when they were originally installed in 2007. Parts are not available for them which has been an issue when rheostats fail and would be a major issue if the main board goes out)	Alert	LTFM	3.75	1	1	1	3	1	1	1	2.16							\$0	\$98,500	LTFM - Bond
Shalopee Senior High	Electrical Systems	SHS-E.4	370	Electrical	Theatre - New LED Cyclorama Lighting (The school has new LED cyclorama lights that staff would like to install in the main theater. The existing cyclorama lights would need to be retrofitted)	Caution	HRS	3	1	1	1	4	1	1	1	2							\$0	\$43,250	LTFM - Large Projects
East Middle School	Accessibility	EMS-A.1	367	Accessibility	Elevator Replacement (The elevator is original from 1976 and should be replaced. It is no longer reliable and intermittently will get stuck with occupants inside)	Alert	LTFM	4.5	1	1	3	4	1	3	1	2.93							\$0	\$247,000	LTFM - Bond
East Middle School	Electrical Systems	EMS-E.2	370	Electrical	Upgrade Main Electrical Service and Switchgear (The 1976 building original switchgear is still in service and is at full capacity)	Alert	HRS	3.75	3	3	1	1	1	1	2.5	1	2.94						\$0	\$454,000	LTFM - Large Projects
East Middle School	Electrical Systems	EMS-E.3a	370	Electrical	Replace Outdated Electrical Distribution Panels	Alert	HRS	3.75	2	1.5	1	1	1	1	1	2.14							\$0	\$561,000	LTFM - Large Projects
East Middle School	Electrical Systems	EMS-E.3b	370	Electrical	Upgrade Electrical Distribution System (1976 Areas)	Alert	HRS	3.75	5	4	1	4	1	2	1	3.16							\$0	\$1,121,000	LTFM - Large Projects
East Middle School	Capital Equipment & Assets	EMS-EQUIP.1	369	Building Hardware and Equip	Washing Machine and Dryer Replacement	Caution	LTFM	3	1	1	1	1	1	1	1	1.27							\$0	\$15,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.1	383	Roof Systems	Roofing Section E 1976 Built-Up Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$95,500	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.2	383	Roof Systems	Roofing Section G 1976 Built-Up Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$228,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.3	383	Roof Systems	Roofing Section H 1976 Built-Up Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$223,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.4	383	Roof Systems	Roofing Section I 1976 Built-Up Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$226,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.5	383	Roof Systems	Roofing Section J 1976 Built-Up Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$228,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.6	383	Roof Systems	Roofing Section M 1976 Built-Up Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$223,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.7	383	Roof Systems	Roofing Section N 1976 Ballasted EPDM Roof Replacement	Alert	LTFM	4.5	2	1	1	1	1	1	1	5	2.33						\$0	\$379,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.8	383	Roof Systems	Roofing Section A 1977 Fully Adhered EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$307,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.9	383	Roof Systems	Roofing Section D 2002 Fully Adhered EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$74,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.2	368	Building Envelope	Window Replacement (The 1976 building windows are still original. Some windows have issues with leaking)	Caution	LTFM	3	2.5	3	1	5	1	1	4	2.7							\$0	\$486,000	LTFM - Bond
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.3	368	Building Envelope	Exterior Wall Efflorescence (Efflorescence on the exterior wall outside of the pool area).	Caution	LTFM	3	1	1	1	5	1	1	1	2.1							\$0	\$2,950	LTFM - Bond
East Middle School	Grounds, Site, & Surroundings	EMS-G.1	384	Site Projects	Loading Dock Parking Area (The loading dock has a limited space for trucks and parking. There is not room for multiple trucks to unload at the loading dock with cars also parked in the lot)	Alert	LTFM	1	1	1	1	1	1	1	1	1							\$0	\$118,500	LTFM - Bond
East Middle School	Interior Spaces and Finishes	EMS-INT.1	369	Building Hardware and Equip	Interior Door Replacement (The interior doors are delaminating in some spaces. The lockers and gym doors are in the worst shape, but many doors are still in reasonably good condition. The interior door hardware is not consistent throughout the building additions. Door knobs are not ADA compliant, and the gym door hardware is no longer being manufactured)	Alert	LTFM	3.75	1	1	1	5	1	1	1	2.36							\$0	\$37,000	LTFM - Bond
East Middle School	Interior Spaces and Finishes	EMS-INT.2	379	Interior Surfaces	New Acoustic Ceiling (The majority of the first floor 1976 building has older acoustical drop ceilings, that should be considered for replacement)	Caution	LTFM	3	1	1	1	5	1	1	1	2.1							\$0	\$134,000	LTFM - Bond
East Middle School	Interior Spaces and Finishes	EMS-INT.3	379	Interior Surfaces	Remodel Restrooms (there is only one stall in each of the boys restrooms leaving a shortage of stalls available for boys during the school day)	Alert	LTFM	1	1	1	1	5	1	1	1	1	1.4						\$0	\$452,000	LTFM - Bond
East Middle School	Interior Spaces and Finishes	EMS-INT.4	379	Interior Surfaces	Carpet Replacement (The carpet throughout the 1998 addition is original rolled carpet and much of the 1976 classrooms appear to also have rolled carpet of the same age)	Alert	LTFM	3.75	1	1	1	5	1	1	1	2.36							\$0	\$500,000	LTFM - Bond
East Middle School	Mechanical Systems	EMS-M.2	380	Mechanical Systems	Boiler Plant Replacement - Hot Water Boilers (Boiler #1 and #2 are original from 1976 and beyond their expected service life)	Alert	LTFM	4.5	2	1	1	1	1	1	1	2.33							\$0	\$591,000	LTFM - Bond
East Middle School	Mechanical Systems	EMS-M.3	366-B	Indoor Air Quality	Heating Distribution System Replacement (1976 Areas)	Alert	HRS	3.75	5	4	1	5	1	1	1	3.21							\$0	\$1,960,000	LTFM - Large Projects
East Middle School	Programmatic / Educational Adequacy	EMS-PROG.1	379	Interior Surfaces	Locker Room Remodeling (The locker rooms have not seen much for updates since the original construction in 1976)	Caution	LTFM	3	1	1	1	5	1	1	1	2.1							\$0	\$1,300,000	LTFM - Large Projects
East Middle School	Technology Systems - Non-Instructional	EMS-T.1	369	Building Hardware and Equip	Clock System Replacement (The central clock system replacements are expensive ("2380/clock). 2-5 of the central clocks break a year and are replaced with battery powered clocks)	Caution	LTFM	3	3	1	1	4	1	1	1	2.2							\$0	\$27,750	LTFM - Bond
East Middle School	Ventilation / Dehumid Systems	EMS-V.1a	366-B	Indoor Air Quality	Ventilation Systems Upgrades (Many of the ventilation systems throughout the facility are original from 1976 and over 40 years old)	Alert	HRS	3.75	5	4	5	5	1	3	1	3.91							\$0	\$3,970,000	LTFM - Large Projects
East Middle School	Ventilation / Dehumid Systems	EMS-V.1b	366-B	Indoor Air Quality	Ventilation Systems Upgrades with Dehumidification	Alert	HRS	3.75	5	5	5	5	1	3	1	4.06							\$0	\$4,830,000	LTFM - Large Projects
West Middle School	Electrical Systems	WMS-E.3	370	Electrical	Replace the Theatrical Lighting System in the Auditorium. (Strand Lighting system is from 1999)	Caution	LTFM	3	1	1	1	3	1	1	1	1.9							\$0	\$307,700	LTFM - Bond
West Middle School	Electrical Systems	WMS-E.4	370	Electrical	Replace the House Lighting System in the Auditorium. (The band teacher identified the theater lighting as an immediate replacement need)	Caution	LTFM	3	4	3	2	3	1	2	1	2.7							\$0	\$8,700	LTFM - Bond
West Middle School	Electrical Systems	WMS-E.5	370	Electrical	Upgrade Main Electrical Service and Switchgear (The building electrical main service/switchgear is original from 1970 and should be considered for upgrading)	Alert	HRS	3.75	1	1	1	1	1	3	1	2.06							\$0	\$454,000	LTFM - Large Projects
West Middle School	Electrical Systems	WMS-E.6	370	Electrical	Upgrade Electrical Distribution System (1965 & 1970 Areas)	Alert	HRS	3.75	4	3	1	3	1	2	1	2.81							\$0	\$1,115,000	LTFM - Large Projects
West Middle School	Capital Equipment & Assets	WMS-EQUIP.1	369	Building Hardware and Equip	New Instrument storage lockers (The existing instrument storage lockers are built with laminated particle board. The lockers are delaminating in areas and have had the lock hardware torn out of multiple doors)	Alert	LTFM	3.75	1	1	1	5	1	1	1	2.36							\$0	\$21,250	LTFM - Bond
West Middle School	Capital Equipment & Assets	WMS-EQUIP.2	369	Building Hardware and Equip	New Pool Starter Blocks (Pool starting blocks are in need of replacement)	Alert	LTFM	3.75	1	1	1	4	1	1	1	2.26							\$0	\$25,000	LTFM - Bond
West Middle School	Capital Equipment & Assets	WMS-EQUIP.3	369	Building Hardware and Equip	Replace Scoreboards (There are two scoreboards being stored on site that the customer would like to install in place of the existing Gym scoreboards)	Caution	LTFM	3	1	1	1	5	1	1	1	2.1							\$0	\$5,650	LTFM - Bond
West Middle School	Capital Equipment & Assets	WMS-EQUIP.4	369	Building Hardware and Equip	Diving Board Replacement (Diving boards have paint chipping off of them that gets into the pool)	Alert	LTFM	3.75	1	3	4	5	3	1	1	2.81							\$0	\$16,500	LTFM - Bond
West Middle School	Capital Equipment & Assets	WMS-EQUIP.5	369	Building Hardware and Equip	Bleacher Replacement (The gymnasium bleachers are original from 1965. Additionally, the bleachers are not ADA accessible)	Caution	LTFM	3	1	1	3	5	1	3	1	2.5							\$0	\$142,000	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.1	383	Roof Systems	Roofing Section S 1965 Built-Up Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$225,000	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.2	383	Roof Systems	Roofing Section T 1970 Modified Bitumen Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$92,000	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.3	383	Roof Systems	Roofing Section U 1970 Modified Bitumen Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$200,000	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.4	383	Roof Systems	Roofing Section V 1992 Modified Bitumen Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$73,500	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.5	383	Roof Systems	Roofing Section W 1993 Ballasted EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$339,000	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.6	383	Roof Systems	Roofing Section X 1993 Modified Bitumen Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$74,000	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.7	383	Roof Systems	Roofing Section Y 1997 Ballasted EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$23,750	LTFM - Bond
West Middle School	Exterior Envelope Including Roofing	WMS-EXT.1.8	383	Roof Systems	Roofing Sections J, K, P, & Q 2000 Ballasted EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	1	5	2.26						\$0	\$215,000	LTFM - Bond



Facility Improvement Measure						Prioritization										
School	General Facility Category	FIM Code	MDE LTFM Code	MDE Category	Key for Prioritization		Asset Condition	Funding Eligibility	Current Condition	Interconnection with Other Systems	Educational Impact	Health, Safety, and Security	Student & Community	Return on Investment	Code Concern	Prevention of Water
					Priority	Priority Characteristics										
					5	Important and Urgent for the reasons specified. An organization top priority.										
					1	Lower Importance and Urgency. Could be deferred into the future if resources don't allow for immediate implementation.										
Shakopee Senior High	Electrical Systems	SHS-E.2	370	Electrical		Theatre - House Lighting Control System (The theater lighting controls/interface system is obsolete and is wearing out)	Alert	LTFM	3.75	1	1	1	4	1	1	1
Shakopee Senior High	Electrical Systems	SHS-E.3	370	Electrical		Theatre - Dimmer Rack Replacement (The dimmer racks for the high school main theater were outdated when they were originally installed in 2007. Parts are not available for them which has been an issue when rheostats fail and would be a major issue if the main board goes out)	Alert	LTFM	3.75	1	1	1	3	1	1	1
Shakopee Senior High	Electrical Systems	SHS-E.4	370	Electrical		Theatre - New LED Cyclorama Lighting (The school has new LED cyclorama lights that staff would like to install in the main theater. The existing cyclorama lights would need to be retrofitted)	Caution	H&S	3	1	1	1	4	1	1	1
East Middle School	Accessibility	EMS-A.1	367	Accessibility		Elevator Replacement (The elevator is original from 1976 and should be replaced. It is no longer reliable and intermittently will get stuck with occupants inside)	Alarm	LTFM	4.5	1	1	3	4	1	3	1
East Middle School	Electrical Systems	EMS-E.2	370	Electrical		Upgrade Main Electrical Service and Switchgear (The 1976 building original switchgear is still in service and is at full capacity)	Alert	H&S	3.75	3	3	1	1	1	2.5	1
East Middle School	Electrical Systems	EMS-E.3a	370	Electrical		Replace Outdated Electrical Distribution Panels	Alert	H&S	3.75	2	1.5	1	1	1	1	1
East Middle School	Electrical Systems	EMS-E.3b	370	Electrical		Upgrade Electrical Distribution System (1976 Areas)	Alert	H&S	3.75	5	4	1	4	1	2	1
East Middle School	Capital Equipment & Assets	EMS-EQUIP.1	369	Building Hardware and Equip		Washing Machine and Dryer Replacement	Caution	LTFM	3	1	1	1	1	1	1	1
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.1	383	Roof Systems		Roofing Section E 1976 Built-Up Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.2	383	Roof Systems		Roofing Section G 1976 Built-Up Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.3	383	Roof Systems		Roofing Section H 1976 Built-Up Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.4	383	Roof Systems		Roofing Section J 1976 Built-Up Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.5	383	Roof Systems		Roofing Section L 1976 Built-Up Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.6	383	Roof Systems		Roofing Section M 1976 Built-Up Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.7	383	Roof Systems		Roofing Section I 1976 Ballasted EPDM Roof Replacement	Alarm	LTFM	4.5	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.8	383	Roof Systems		Roofing Section A 1997 Fully Adhered EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.1.9	383	Roof Systems		Roofing Section D 2002 Fully Adhered EPDM Roof Replacement	Alert	LTFM	3.75	2	1	1	1	1	1	5
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.2	368	Building Envelope		Window Replacement (The 1976 building windows are still original. Some windows have issues with leaking)	Caution	LTFM	3	2.5	3	1	5	1	1	1
East Middle School	Exterior Envelope Including Roofing	EMS-EXT.3	368	Building Envelope		Exterior Wall Efflorescence (Efflorescence on the exterior wall outside of the pool area).	Caution	LTFM	3	1	1	1	5	1	1	1
East Middle School	Grounds, Site, & Surroundings	EMS-G.1	384	Site Projects		Loading Dock Parking Area (The loading dock has a limited space for trucks and parking. There is not room for multiple trucks to unload at the loading dock with cars also parked in the lot).		LTFM	1	1	1	1	1	1	1	1
East Middle School	Interior Spaces and Finishes	EMS-INT.1	369	Building Hardware and Equip		Interior Door Replacement (The interior doors are delaminating in some spaces. The kitchen and gym doors are in the worst shape, but many doors are still in reasonably good condition. The interior door hardware is not consistent throughout the building additions. Door knobs are not ADA compliant, and the gym door hardware is no longer being manufactured)	Alert	LTFM	3.75	1	1	1	5	1	1	1
East Middle School	Interior Spaces and Finishes	EMS-INT.2	379	Interior Surfaces		New Acoustic Ceilings (The majority of the first floor 1976 building has older acoustical drop ceilings that should be considered for replacement)	Caution	LTFM	3	1	1	1	5	1	1	1
East Middle School	Interior Spaces and Finishes	EMS-INT.3	379	Interior Surfaces		Remodel Restrooms (there is only one stall in each of the boys restrooms leaving a		LTFM	1	1	1	1	5	1	1	1



Improvement Measure			Prioritization										Savings, Incentives, ROI				Project Year	Project Cost and Funding		
Priority	Key for Prioritization		Funding Eligibility	Current Condition	Interconnection with Other Systems	Educational Impact	Health, Safety, and Security	Student & Community	Return on Investment	Code Concern	Prevention of Water Intrusion	Weighted Priority	Annual Utility Savings	Annual O&M Savings	Simple Payback	Utility Incentive		Cost in Project Year	Cost in 2019	Funding Type
	5	Priority Characteristics																		
1	Important and Urgent for the reasons specified. An organization top priority.																			
1	Lower Importance and Urgency. Could be deferred into the future if resources don't allow for immediate implementation.																			
Priority	Facility Improvement Measure		Asset Condition																	
	Theatre - House Lighting Control System (The theater lighting controls/interface system is obsolete and is wearing out)		Alert	LTFM	3.75	1	1	1	4	1	1	1	2.26					\$0	\$55,500	LTFM - Bond
	Theatre - Dimmer Rack Replacement (The dimmer racks for the high school main theater were outdated when they were originally installed in 2007. Parts are not available for them which has been an issue when rheostats fail and would be a major issue if the main board goes out)		Alert	LTFM	3.75	1	1	1	3	1	1	1	2.16					\$0	\$98,500	LTFM - Bond
	Theatre - New LED Cyclorama Lighting (The school has new LED cyclorama lights that staff would like to install in the main theater. The existing cyclorama lights would need to be retrofitted)		Caution	H&S	3	1	1	1	4	1	1	1	2					\$0	\$43,250	LTFM - Large Projects
	Elevator Replacement (The elevator is original from 1976 and should be replaced. It is no longer reliable and intermittently will get stuck with occupants inside)		Alarm	LTFM	4.5	1	1	3	4	1	3	1	2.93					\$0	\$247,000	LTFM - Bond
	Upgrade Main Electrical Service and Switchgear (The 1976 building original switchgear is still in service and is at full capacity)		Alert	H&S	3.75	3	3	1	1	1	2.5	1	2.54					\$0	\$454,000	LTFM - Large Projects
	Replace Outdated Electrical Distribution Panels		Alert	H&S	3.75	2	1.5	1	1	1	1	1	2.14					\$0	\$561,000	
	Upgrade Electrical Distribution System (1976 Areas)		Alert	H&S	3.75	5	4	1	4	1	2	1	3.16					\$0	\$1,121,000	LTFM - Large Projects
and Equip	Washing Machine and Dryer Replacement		Caution	LTFM	3	1	1	1	1	1	1	1	1.7					\$0	\$15,000	
ns	Roofing Section E 1976 Built-Up Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$95,500	LTFM - Bond
ns	Roofing Section G 1976 Built-Up Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$228,000	LTFM - Bond
ns	Roofing Section H 1976 Built-Up Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$223,000	LTFM - Bond
ns	Roofing Section J 1976 Built-Up Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$226,000	LTFM - Bond
ns	Roofing Section L 1976 Built-Up Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$228,000	LTFM - Bond
ns	Roofing Section M 1976 Built-Up Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$223,000	LTFM - Bond
ns	Roofing Section I 1976 Ballasted EPDM Roof Replacement		Alarm	LTFM	4.5	2	1	1	1	1	1	5	2.53					\$0	\$379,000	LTFM - Bond
ns	Roofing Section A 1997 Fully Adhered EPDM Roof Replacement		Alert	LTFM	3.75	2	1	1	1	1	1	5	2.26					\$0	\$307,000	
ns	Roofing Section D 2002 Fully Adhered EPDM Roof Replacement		Alert	LTFM	3.75	2	1	1	1	1	1	5	2.26					\$0	\$74,000	
ope	Window Replacement (The 1976 building windows are still original. Some windows have issues with leaking)		Caution	LTFM	3	2.5	3	1	5	1	1	4	2.7					\$0	\$486,000	LTFM - Bond
ope	Exterior Wall Efflorescence (Efflorescence on the exterior wall outside of the pool area).		Caution	LTFM	3	1	1	1	5	1	1	1	2.1					\$0	\$2,950	
ns	Loading Dock Parking Area (The loading dock has a limited space for trucks and parking. There is not room for multiple trucks to unload at the loading dock with cars also parked in the lot).			LTFM	1	1	1	1	1	1	1	1	1					\$0	\$118,500	
and Equip	Interior Door Replacement (The interior doors are delaminating in some spaces. The kitchen and gym doors are in the worst shape, but many doors are still in reasonably good condition. The interior door hardware is not consistent throughout the building additions. Door knobs are not ADA compliant, and the gym door hardware is no longer being manufactured)		Alert	LTFM	3.75	1	1	1	5	1	1	1	2.36					\$0	\$37,000	LTFM - Bond
ces	New Acoustic Ceilings (The majority of the first floor 1976 building has older acoustical drop ceilings that should be considered for replacement)		Caution	LTFM	3	1	1	1	5	1	1	1	2.1					\$0	\$134,000	
ces	Remodel Restrooms (there is only one stall in each of the boys restrooms leaving a			LTFM	1	1	1	1	5	1	1	1	1.4					\$0	\$452,000	



# Thank You!

## Get in Touch!

We'd love to hear from you.

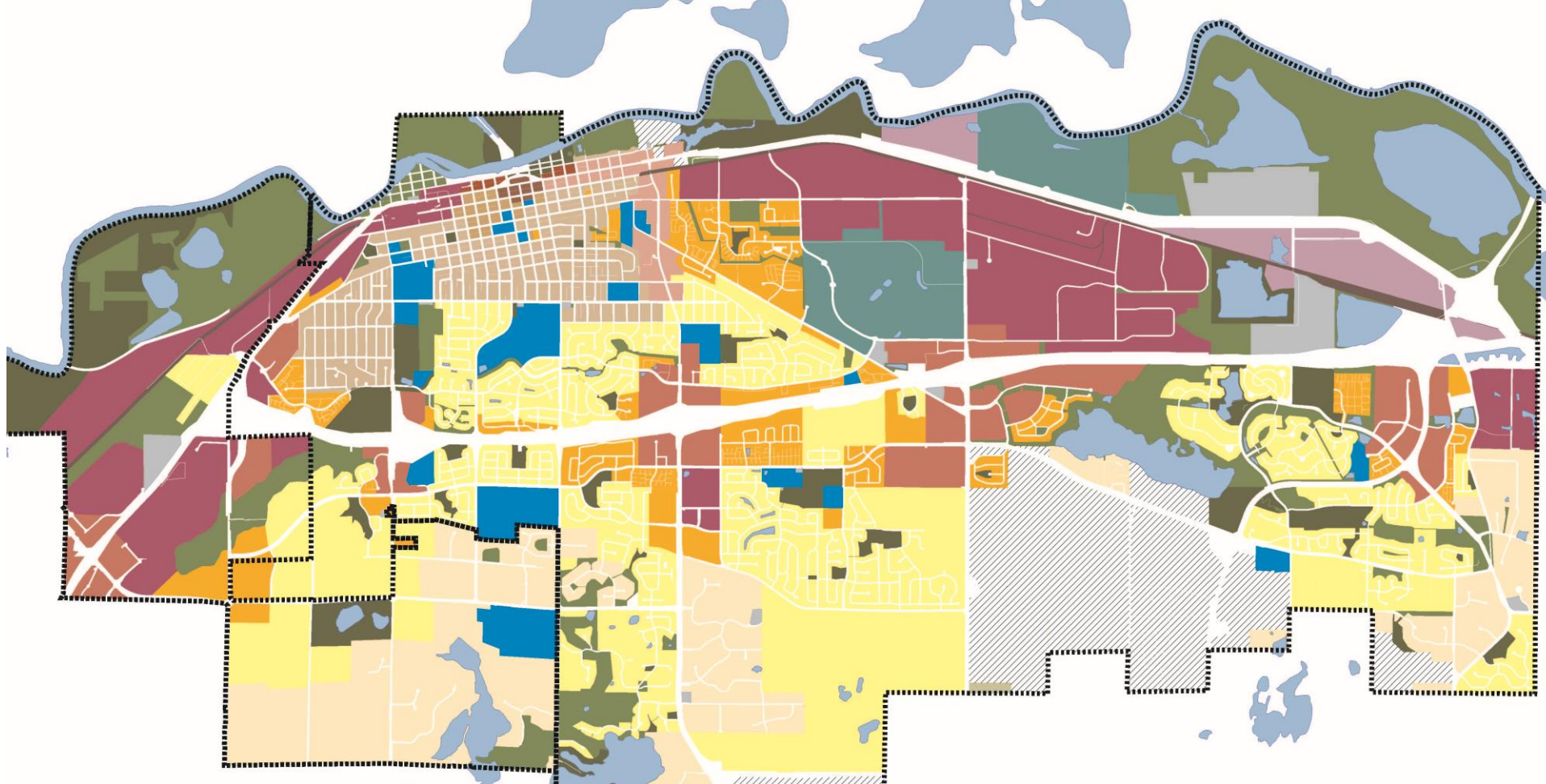
Unesco, Inc.  
2125 2<sup>nd</sup> Street  
Saint Paul, MN 55110

📞 (888) 514-1971

**APPENDIX D - CITY PLANNER PRESENTATION**

# Shakopee Public Schools ISD720 Community Growth Projections

August 22, 2019



## 2040 Land Use





















- |  |   |
|--|---|
|  Downtown Business District |  Mixed Use Employment Center    |
|  Downtown Riverfront        |  Old Shakopee Neighborhood     |
|  Downtown Transition        |  Open Space                    |
|  Entertainment District     |  Park                          |
|  Industrial                 |  Railroad                      |
|  Institution                |  Rights-of-Way                 |
|  Mixed Residential          |  Rural Transition              |
|  Mixed Use Center           |  SMSC Property in Fee or Trust |
|  Mixed Use Corridor         |  Suburban Edge Residential     |
|  |  Suburban Residential          |
|  |  Utilities                     |

FIGURE 3.9 - GREENFIELD, REDEVELOPMENT AND INFILL AREAS

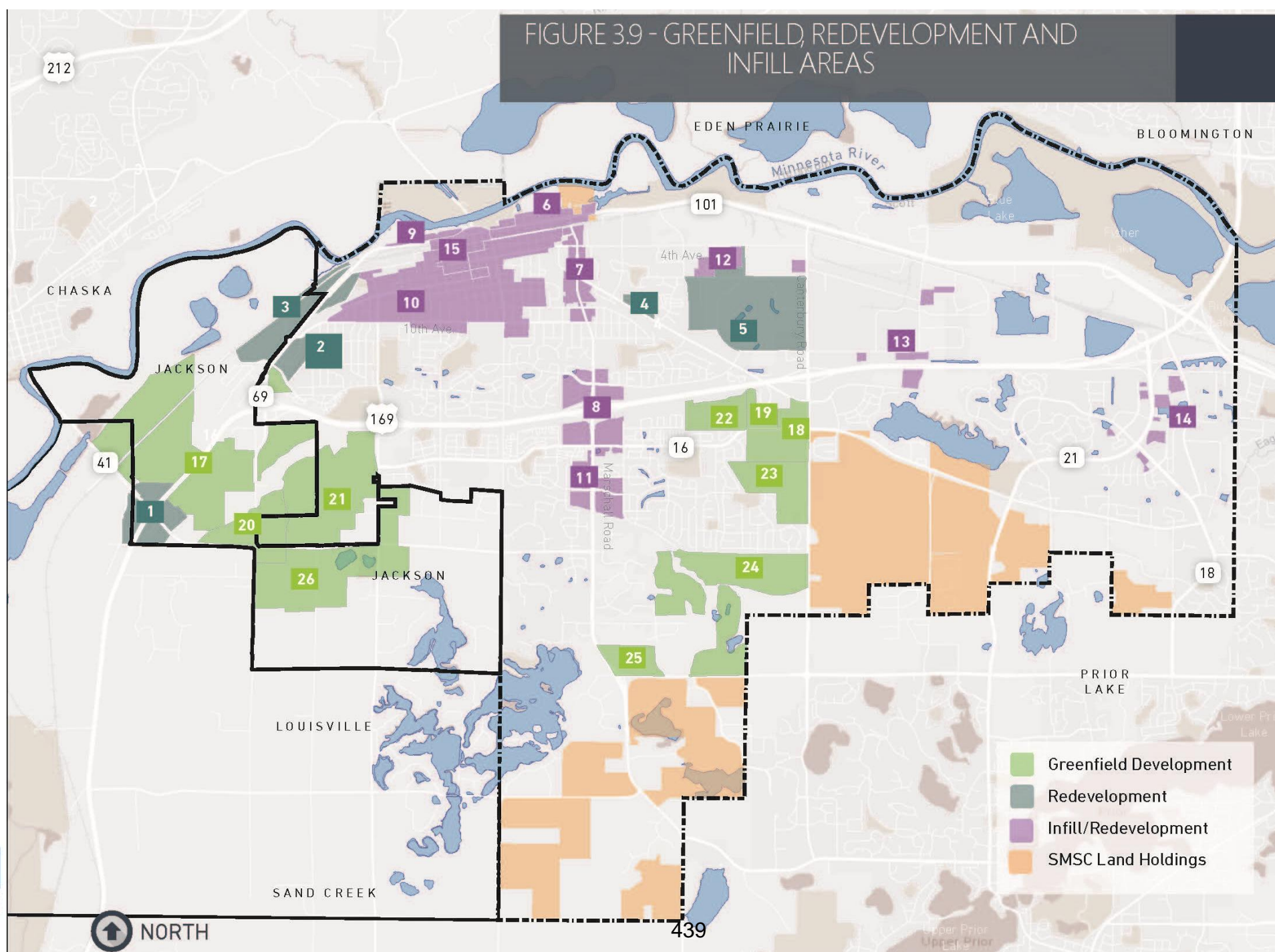
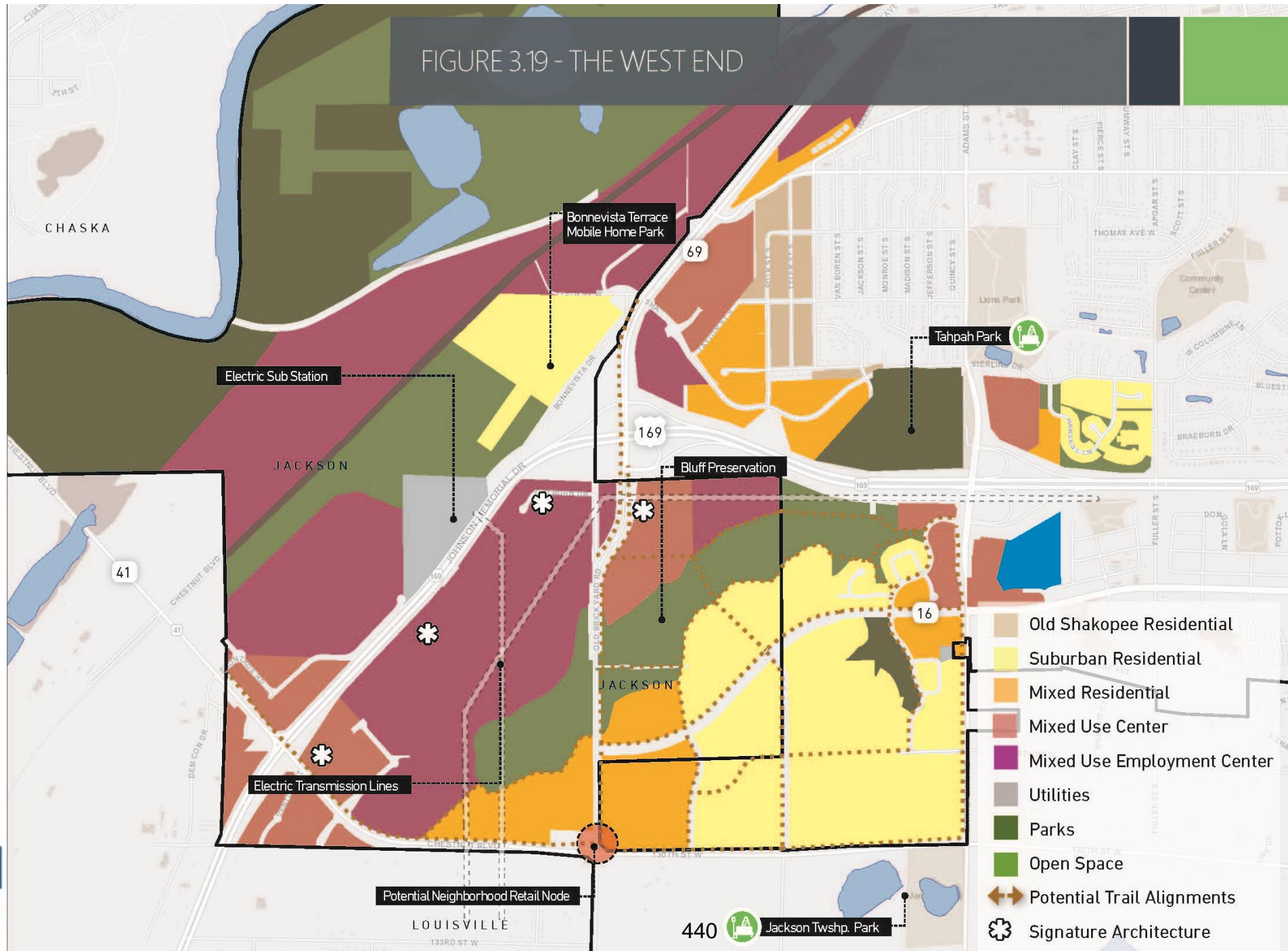
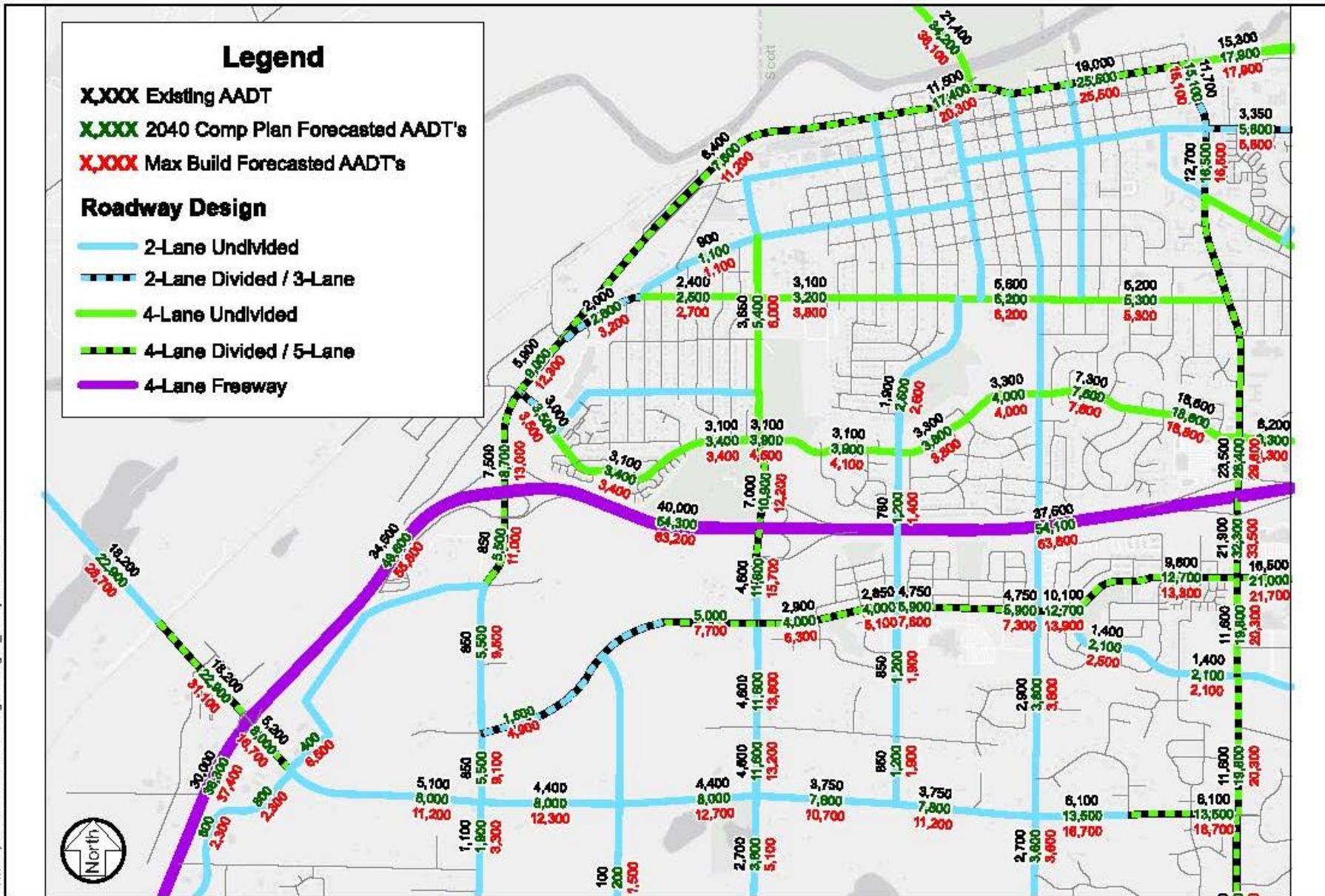


FIGURE 3.19 - THE WEST END



- Old Shakopee Residential
- Suburban Residential
- Mixed Residential
- Mixed Use Center
- Mixed Use Employment Center
- Utilities
- Parks
- Open Space
- Potential Trail Alignments
- ✱ Signature Architecture

H:\Projects\110000\11925\TIS\Figures\Fig04\_Study Area AADT's.cdr



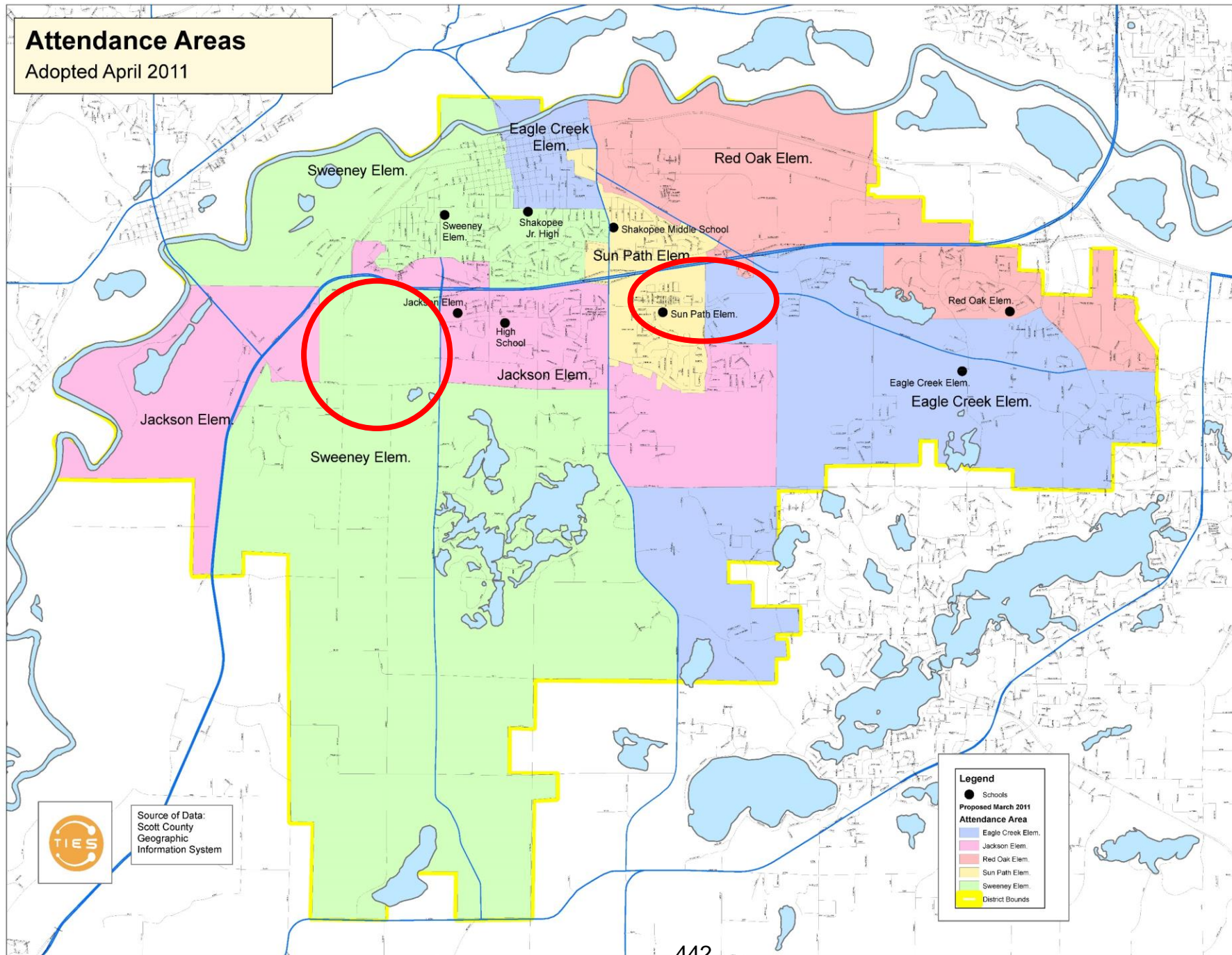
**Study Area AADT's**  
Shakopee AUAR Transportation Analysis  
City of Shakopee

0011925  
August 2019

Figure 4

# Attendance Areas

Adopted April 2011



## **APPENDIX E - CFC PRESENTATION**

# Community Facilities Task Force



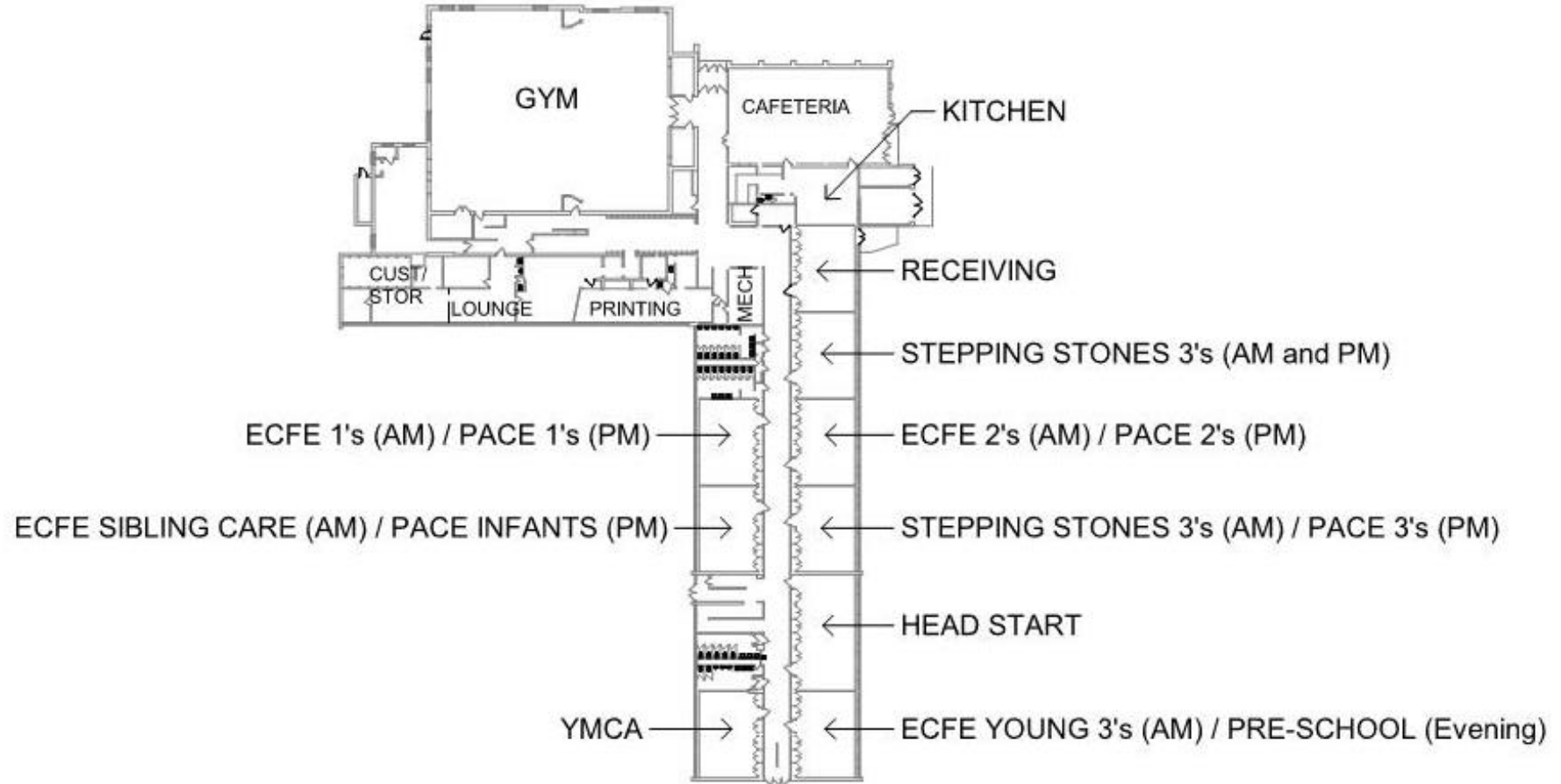
Meeting 4 – September 18, 2019

- Thoughts since Last Meeting?
  - CFC Terminology / Utilization
- Early Childhood Philosophy
  - Statistics (Enrollment, Market Share, Waiting List)
  - Future Needs/Deficiencies
- Tour
  - Tour Download
- Comparisons
  - In District
  - Neighboring Districts
- Discussion
  - Key Takeaways/Conclusions
- Information Requests

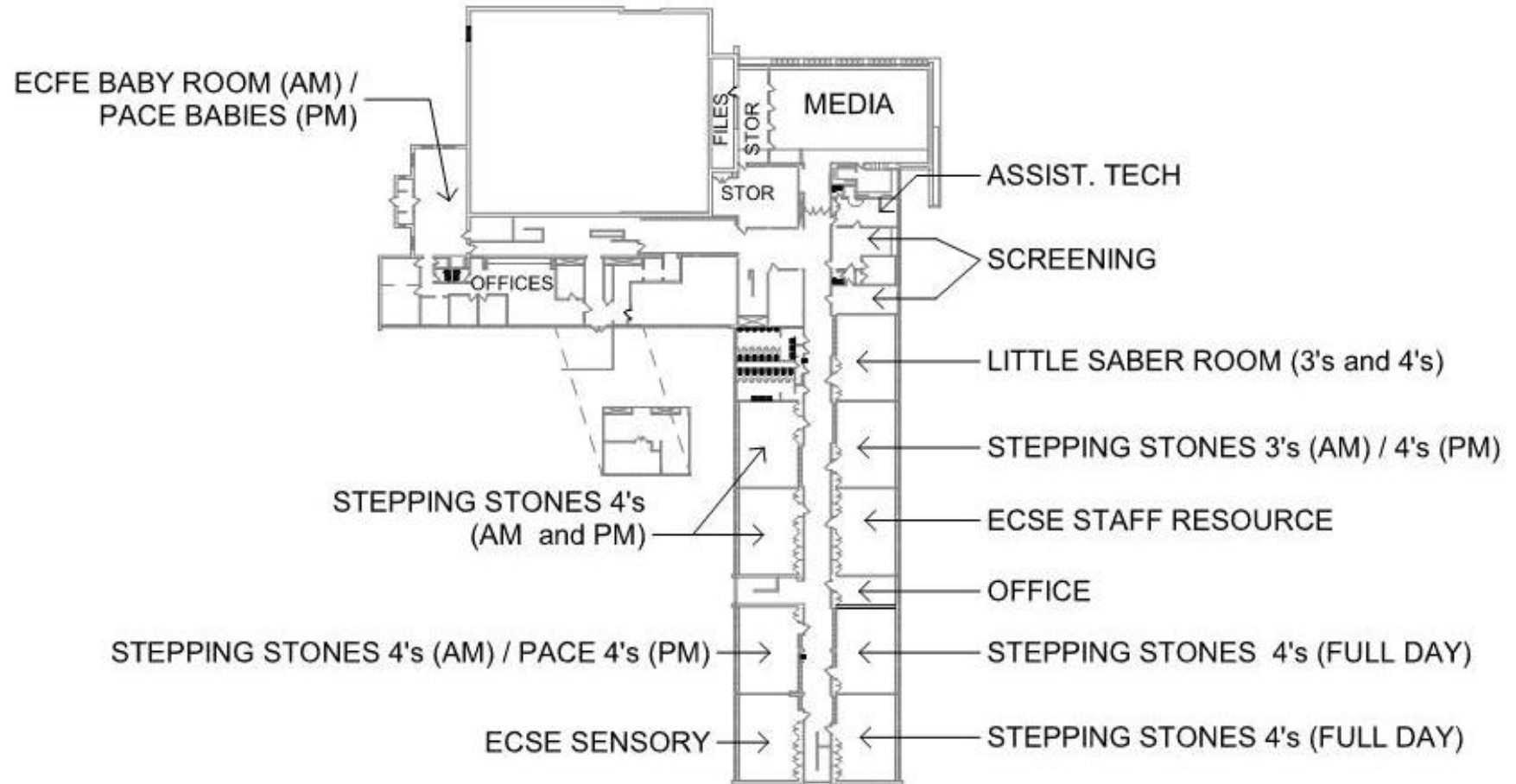
# Thoughts Since Last Meeting

- CFC Terminology
- CFC Utilization Floor Plans

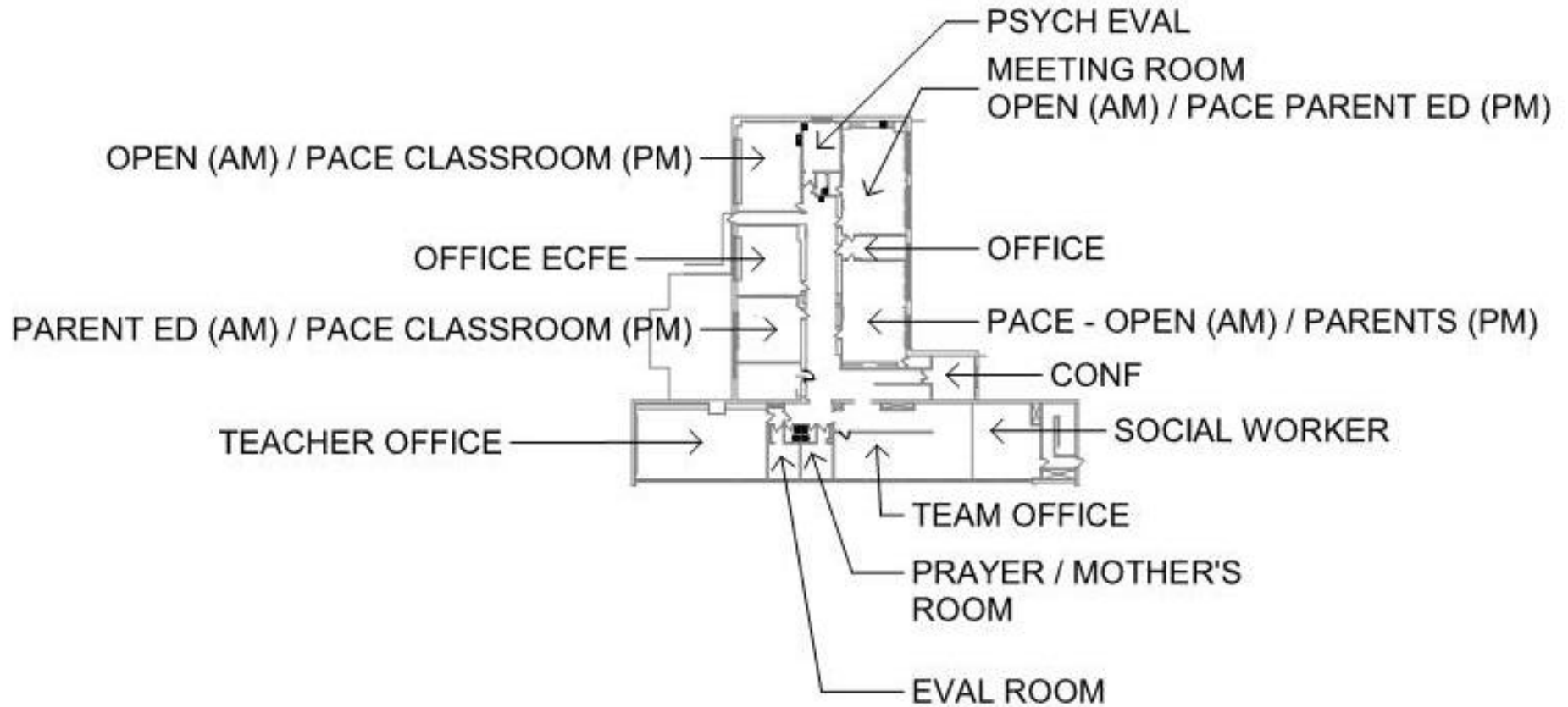
# Early Childhood Philosophy



**LOWER LEVEL**



**MIDDLE LEVEL**



**UPPER LEVEL**

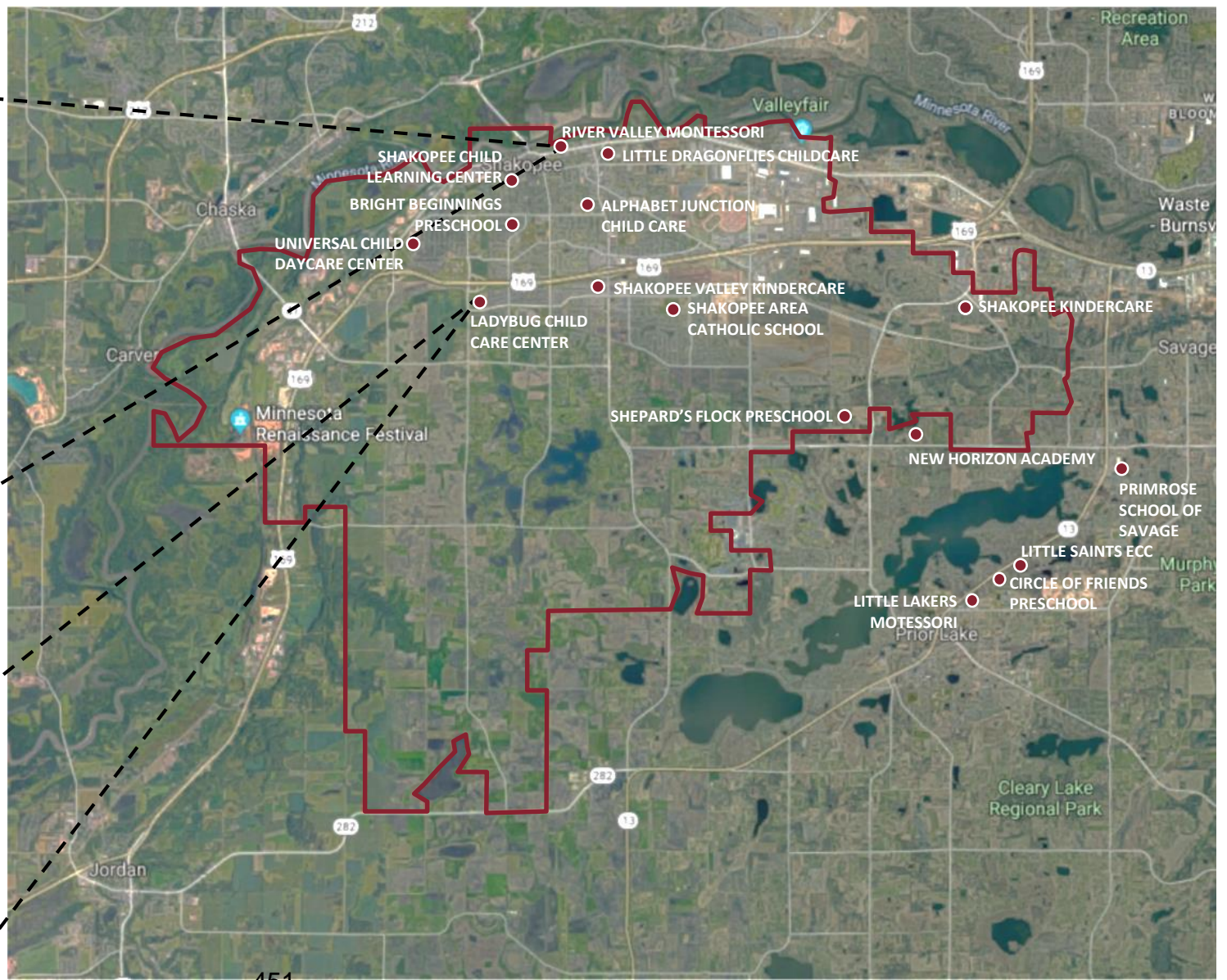
# Early Childhood Comparisons – In-District



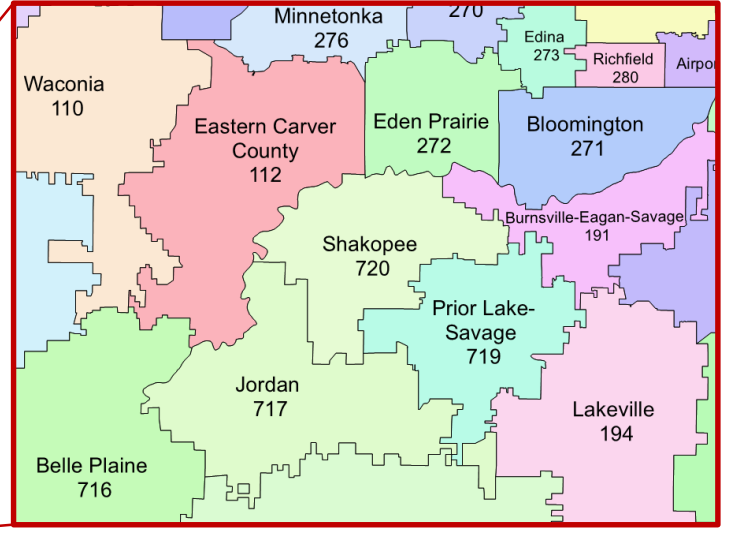
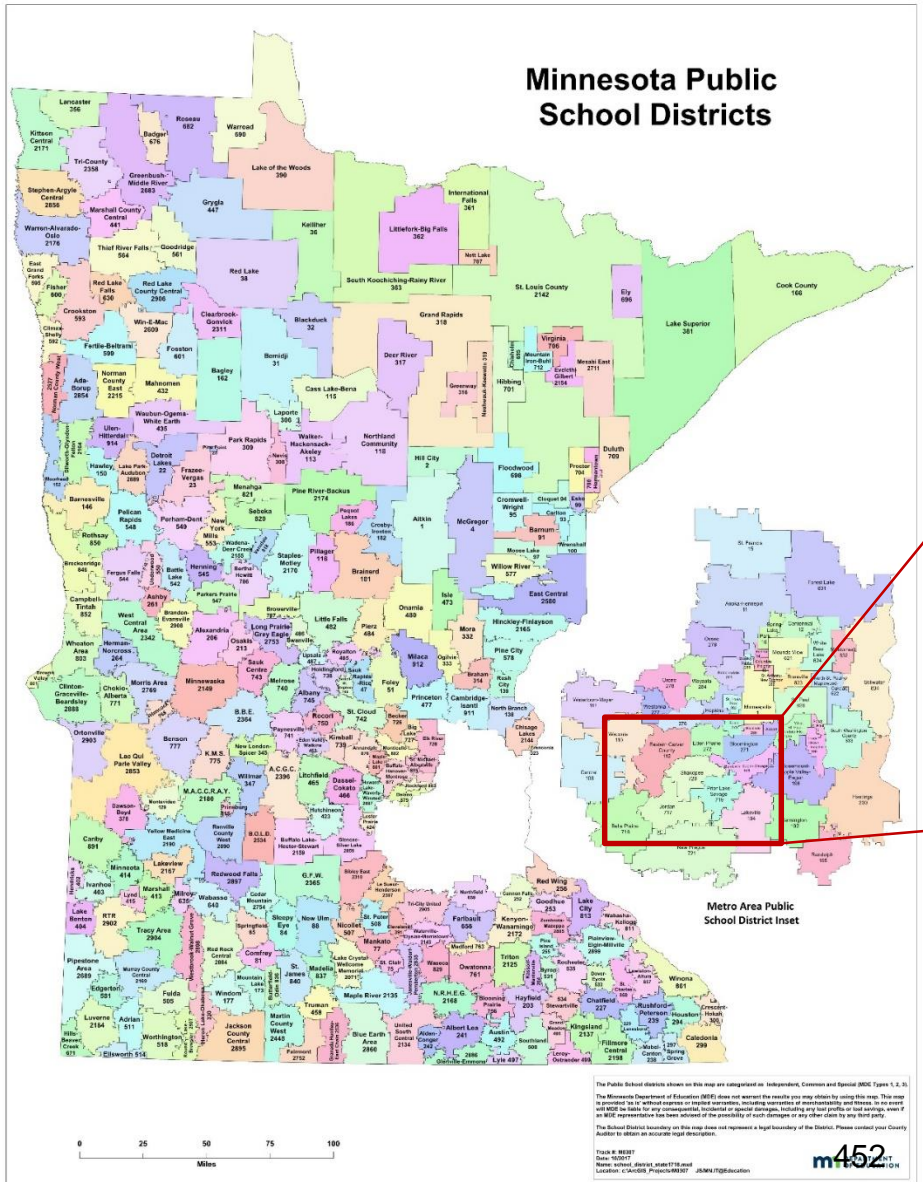
**River Valley Montessori**



**Ladybug Childcare Center**



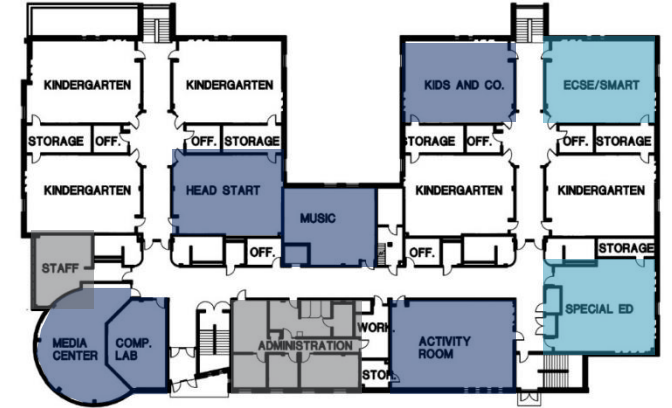
# Early Childhood Comparisons – Neighboring Districts



# EC Comparisons: Prior Lake - Savage



Lower Level Floor Plan  
Not to Scale



Upper Level Floor Plan  
Not to Scale

## EDGEWOOD SCHOOL

**School District:** ISD 719 Prior Lake - Savage Area Schools

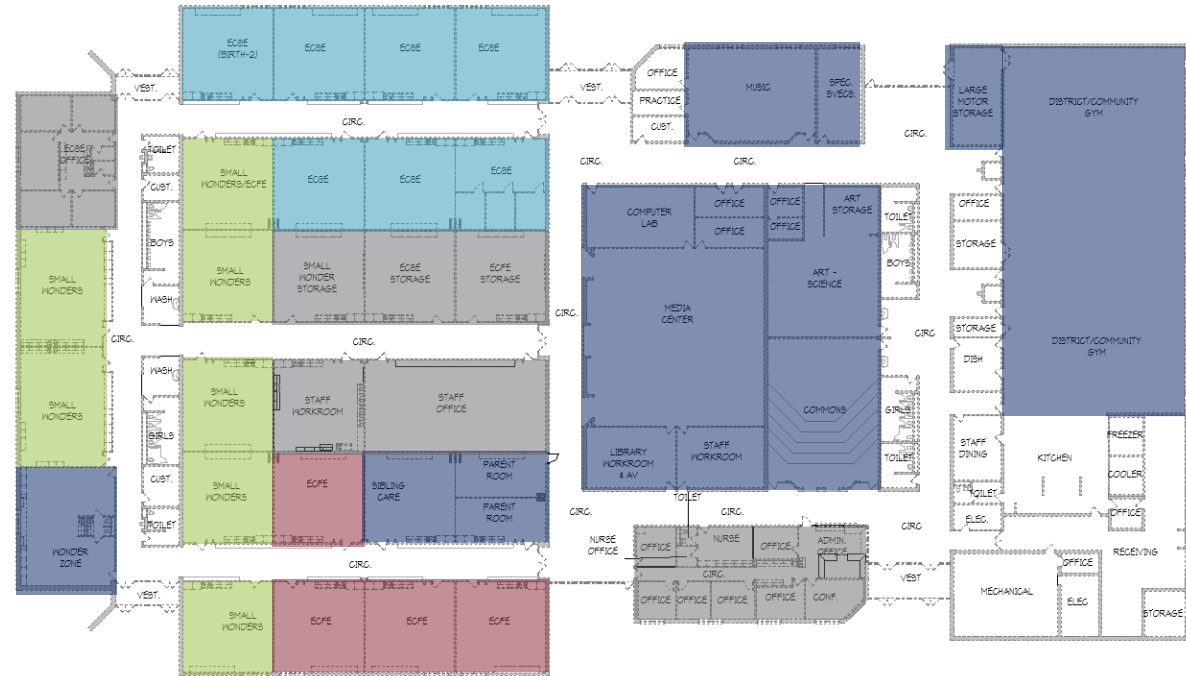
**Model:** EC Center

**Square Footage:** 50,575

- ECSE
- ECFE
- PRE-SCHOOL
- OTHER PROGRAMS/SPECIALISTS
- OFFICE



# EC Comparisons: Lakeville



## CRYSTAL LAKE EDUCATION CENTER

**School District:** ISD 194 Lakeville  
**Model:** EC Center  
**Square Footage:** 76,000

- ECSE
- ECFE
- PRE-SCHOOL
- OTHER PROGRAMS/SPECIALISTS
- OFFICE



# EC Comparisons: Eden Prairie

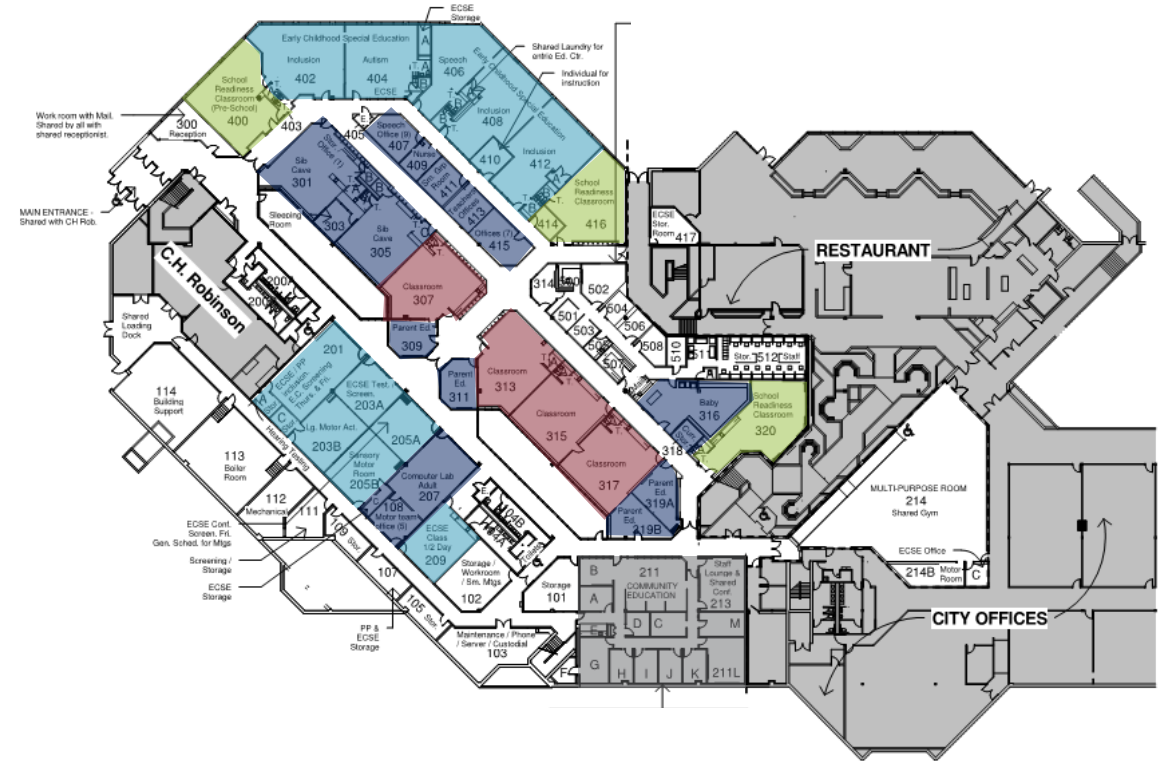


## THE EDUCATION CENTER

**School District:** ISD 272 - Eden Prairie Schools

**Model:** 2 EC Centers (Some Preschool at Elementary)

**Square Footage:** 54,000

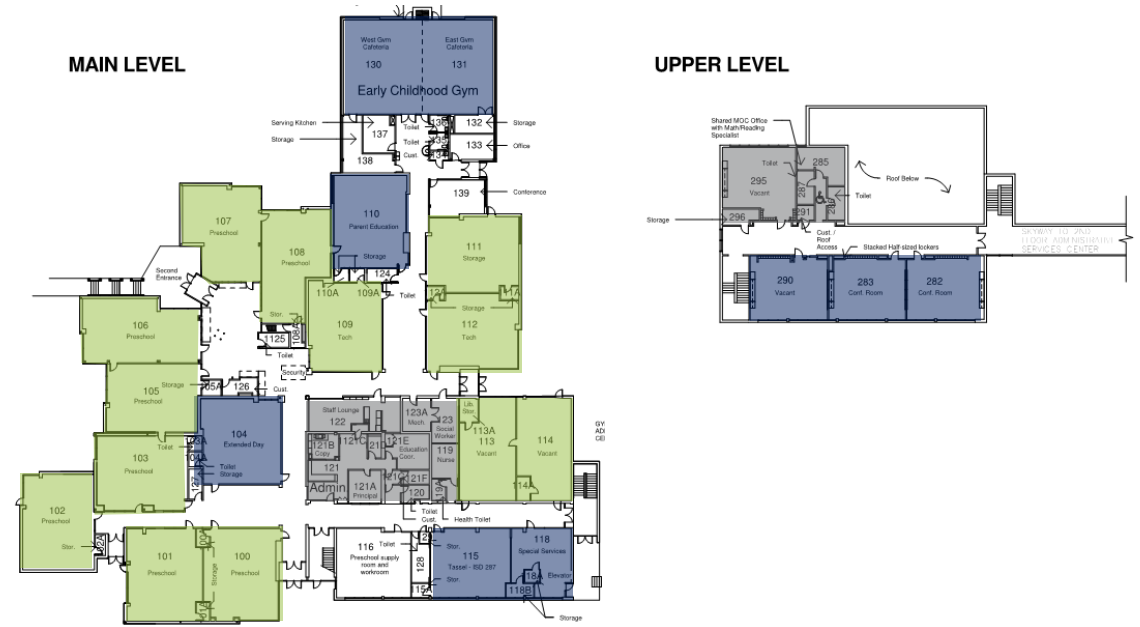


- ECSE
- ECFE
- PRE-SCHOOL
- OTHER PROGRAMS/SPECIALISTS
- OFFICE



**LOWER CAMPUS**

**School District:** ISD 272 - Eden Prairie Schools  
**Model:** 2 EC Centers (Some Preschool at Elementary)  
**Square Footage:** 47,000



- ECSE
- ECFE
- PRE-SCHOOL
- OTHER PROGRAMS/SPECIALISTS
- OFFICE



# EC Comparisons: Burnsville-Eagan-Savage



## DIAMONDHEAD EDUCATION CENTER

**School District:** ISD 191 – Burnsville-Eagan-Savage

**Model:** EC Center (4-yr old Prekindergarten at Elementaries)

# EC Comparisons: Jordan

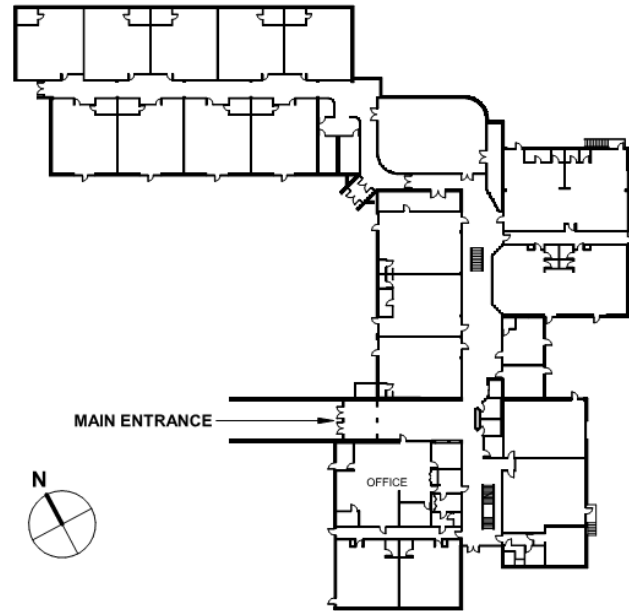


## JORDAN ELEMENTARY SCHOOL

**School District:** ISD 717 – Jordan Public Schools

**Model:** EC Center – One Wing of Elementary School

# EC Comparisons: Eastern Carver County



## Family Learning Center

PROGRAMS: ECSE, ECCE,  
PRE-SCHOOL

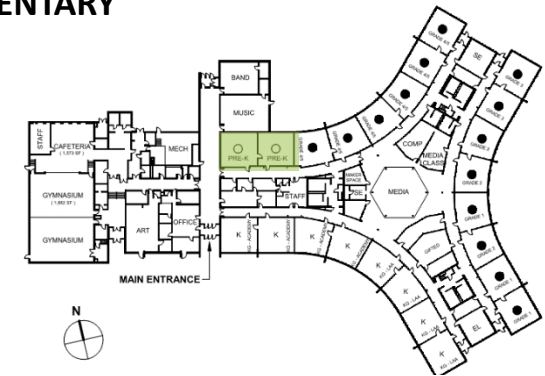
**School District:** ISD 112 – Eastern Carver County Schools

**Model:** EC Center (Some preschool distributed in elementaries)

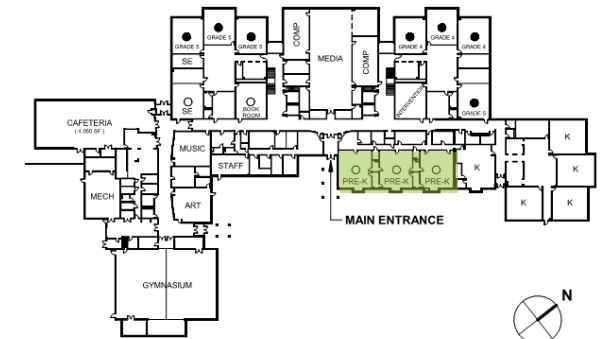
**Square Footage:** 58,061 (at Family Learning Center)



## CHANHASSEN ELEMENTARY



## LA ACADEMIA



## VICTORIA ES

# Central Family Center

Presentation to the Facilities Committee



Julie Ritter, CFC Administrator  
9-18-19



Infinite Campus



Tech Resources



Lunch Menus



Athletics & Activities



The Academies of Shakopee

Home

Our School

Parents/Students

Programs

Teachers

Support Services

## Quick Links

- ◆ 2019 Community Facilities Task Force
- ◆ Early Childhood Screening
- ◆ Have Concerns About your Child's Development?
- ◆ Preschool Early Learning Scholarships Information
- ◆ Pyramid Model Parent Resources
- ◆ Ready for Kindergarten Series
- ◆ STEAM Lab
- ◆ PACE Literacy Program



Fun outside time

# Purpose



To provide quality, research-based early learning experiences to build and support children's skills, knowledge, and confidence to succeed in kindergarten and beyond

Julie Ritter, CFC Administrator  
9-18-19

# Central Family Center Programs

- Stepping Stones Preschool
- Early Childhood Family Education (ECFE)
- Parent, Adult, Child, Education (PACE - Family Literacy)
- Early Childhood Screening (ECS)
- Early Childhood Special Education 3-5 (ECSE)
- Early Childhood Special Education B-2 (ECSE)
- YMCA Preschool Plus
- Head Start



# Central Family Center Staff

- All teachers have MN teaching licenses in
  - Early Childhood: Pre-Primary, Pre-K, B-3rd Grade
  - Early Childhood Special Education: Speech, OT, etc
  - Parent Education
- 40 Certified Staff
- 47 Non-certified Staff



# Central Family Center - Things to Know

- Parent Aware - 4-Star rating
  - Required for School Readiness Funding and to receive Pathway I and II funds
  - Guarantees a level of curriculum/assessment/staff training quality
- World's Best Workforce Goals (WBWF)
  - Support Goal 1: Every Child Ready for Kindergarten
- Building Initiatives
  - Pyramid Model - social-emotional tiered system of supports
  - Focus is on Tier 1 - providing research-based tools (relationships, environments, interventions)
    - We Thinkers Curriculum
      - [Shakopee is a featured Pyramid Model District](#)



# Central Family Center Programs

## Stepping Stones

- 3-5 year olds
- 2.5 - 6 hours/day
- 2-5 days per week - AM and PM Sessions
- Ratios 2:18 (Generally 10 slots for Gen Ed., 8 slots for SpEd)
- Capacity: General Education 220 - Special Education 92
- Current General Education Enrollment 205    Special Education 49
- Funding: Tuition/Pathway I and Pathway II Scholarships/School Readiness



# Central Family Center Programs

## Stepping Stones

### About Wait lists



# Central Family Center Programs

## Stepping Stones

### Provide Wait List Information

Registered Waitlist: 28

Non-Registered Waitlist: 30



# Central Family Center Programs

## PACE - ABE + ECFE

- Children - Birth - 4
- Parents
- 3 hours/M-Th afternoons
- Transport and lunch for children provided
- Capacity: 63 children/Current enrollment: 56
- Capacity: 50 parents/ Current enrollment: 40
- No tuition: Families attend free - all qualify for Free/Reduced Lunch
- Funding: ECFE/School Readiness/ Pathway II Scholarships



# Central Family Center Programs

## ECFE - Purpose

...to provide quality learning opportunities and resources for all families in our district. ECFE recognizes that parents are children's first and most significant teachers.

## ECFE - Mission

...to strengthen families and enhance the ability of parents to provide the best environment for their children.



# Central Family Center Programs

## ECFE - Early Childhood Education + Parent Education

- Children - Birth - 5 (not yet in kindergarten)
- Parents and/or primary care-givers
- Variety of classes M-Saturday; Mornings, Afternoons, Evenings
- Capacity varies with class offerings/Current Enrollment: 163 children
- Sliding fee schedule based on family income - no one is denied opportunity to participate due to inability to pay
- Funding: Tuition/ECFE/ECFE Home Visiting



# Central Family Center Programs

## Early Childhood Special Education Services

- Children - Birth - 5
- Specialized services based on needs of the child as determined through extensive evaluation process (IFSP or IEP)
- B-3 (Part C) - primarily home-based services
- 3-5 (Part B) - individualized services provided in least restrictive environment
  - Itinerant Model
    - Placement in a preschool class with push-in or pull-out services
    - Itinerant service at another site

Funding: Federal, State



Morning

Program	Class-Description	Teacher	Room	M	T	W	Th	Fr	
Stepping Stones-4's	full-day 4's-5 days (9-3)	Kelly Fisher	208	18	18	18	18	18	
Stepping Stones-4's	full-day 4's-5 days (9-3)	Vanessa Schultz	210	18	18	18	18	18	
Stepping Stones-4's	half-day 4's-5 days (9-11:30)	Christine Hyatt	106	10	10	10	10	10	
Stepping Stones-4's	half-day 4's-3 days (9-11:30)	Annette Balster	101	9	-	9	-	9	
Stepping Stones-4's	half-day 4's-3 days (9-11:30)	Julie Kambeitz	203	10	-	10	-	10	
Stepping Stones-4's	half-day 4's-2 days (9-11:30)	Annette Balster	101	-	10	-	10	-	
Stepping Stones-4's	half-day 4's-2 days (9-11:30)	Julie Kambeitz	203	-	9	-	9	-	
Stepping Stones-3's	half-day 3's-5 days (9-11:30)	Miranda Avalos	107	10	10	10	10	10	
Stepping Stones-3's	half-day 3's-3 days (9-11:30)	Morica Schmit	202	10	-	10	-	10	
Stepping Stones-3's	half-day 3's-2 days (9-11:30)	Colleen Warmka	102	10	-	10	-	-	
Stepping Stones-3's	half-day 3's-2 days (9-11:30)	Colleen Warmka	102	-	11	-	11	-	
Stepping Stones-3's	Young 3's starts in January (9-11:30)	Heather Stripling-Swanson	110	-	10	-	10	-	
ECFE Baby and Me	0-6 mo starts Feb (10:45-12) 14 weeks	Cancelled	200	x					
ECFE - Little Explorers	7-13 mo starts Feb (9-10:15am) 14 weeks	Justyne Vogel/Patrice Wardlow	200	4		8			
ECFE - Movers & Shakers (Wed)	14-23 mo (10:30-12:00PM) 28 weeks	Justyne Vogel/Patrice Wardlow	200			12			
ECFE - Movers & Shakers (Thur)	14-23 mo (9:00-10:30AM) 14 weeks	Jackie Huiskes/Leah Thompson	201				11		
ECFE - Movers & Shakers (Tu)	14-23 mo (9:00-10:30AM) 14 weeks	Justyne Vogel/Patrice Wardlow	200		8				
ECFE - Movers & Shakers (Tu)	14-23 mo (10:45-12:15 PM) 14 weeks - Added	Justyne Vogel/Patrice Wardlow	200		12				
ECFE - Adventurers (M)	2 years (9:00-10:30AM) 14 weeks	Jackie Huiskes/Patrice Wardlow	201	12					
ECFE - Adventurers (Th)	2 years (10:45-12:15PM) 28 weeks	Jackie Huiskes/Leah Thompson	201				13		
ECFE - Navigators (M)	2.5-3.5 years (10:45-12:15PM) 28 weeks	Jackie Huiskes/Patrice Wardlow	201	11					
ECFE - Parents & Preschoolers	3-4 years (9:15-11am) 28 weeks	Justyne Vogel/Leah Thompson	110					8	
ECFE - Kindergarten Prep	3-4 years (10:00-11:30 am) 4 weeks-Sat	Justyne Vogel/Kim Lattner	200						
ECSE -	push-in all morning with Balster	Tracy Marten	101	7	6	6	7	7	
ECSE -	partial push-in with Avalos	Katie DeBilzan	103	8	8	7	6	8	
ECSE -		Jeren Porter	100	7	5	7	4	4	
ECSE -		Amanda Kieffer	104	5	6	6	5	4	
ECSE -		Allison Gill	205	8	7	8	7	7	
ECSE -	Young 3's	Amy Parizek - Y3's	110	7	-	7	-	-	
ECSE -	B-3 teachers some in to help service students in class	Heather Stripling-Swanson	110	-	3	-	3	-	
ECSE - Speech Only		Angie Kleinadler	2	15	-	14	-	-	
ECSE - Speech Only	Also support in classroom	Beth Reiman	2	8	-	8	-	-	
ECSE - Speech Only	Also support in classroom	Melissa Stevens	2	-	15	-	10	-	
ECSE - Speech Only		Debbie Arterbury/split w/Jackson	2	-	6	-	6	-	
ECSE - Speech Only	Participated in approx. 75 Early Childhood Screenings	All Speech Staff							
Early Childhood Screenings approx. 5x/mth		Screener/Nurse/Clerical	213						
Head Start (7:45-11:45)	3-4 years, non-district staff, we provide space	Also provide sped if needed	108	16	16	16	16	x	
ABE									
				Students	203	188	194	184	123
				Classes	28	26	26	26	25

# Central Family Center Programs

## Early Childhood Screening

- Required for Kindergarten enrollment or within 30 days of K start and for School Readiness and Parent Aware rated programs
- Beginning at Age 3



# Central Family Center Programs

## Early Childhood Screening

- Required Components:
  - Development Screening
  - Social-Emotional Screening
  - Family Factors (Risk Factors)
  - Hearing
  - Vision
  - Physical Growth & Immunization Review
  - Summary Interview
- Funding: Reimbursement based on number and age of children screened



# Central Family Center Programs

## Early Childhood Screening

- 2018-19 Total Children Screened: 591
- By Age
  - 3 year olds: 178
  - 4 year olds: 261
  - 5 year olds: 114
  - 6 year olds: 2
  - After Kindergarten Enrollment but within 30 days: 36
- Number of days screening was held: 63
- Preliminary Reimbursement Amount: \$32,120



# Central Family Center Programs

## YMCA - Extended Care Program

- Contracted by the District to provide the service
- They provide staff - we provide space
- Care Hours
  - Before School - 7:00-9:00
  - Mid-day Care - 11:30-3:15
  - After School - 3:15-5:30
- Capacity: 15 children/session
- Current Enrollment (unduplicated count): 32



# Central Family Center Comparisons

- Programs offered are similar to other school districts
- Processes vary
  - How registration, enrollments, wait lists, etc. are handled
- What funding streams are available to a district may vary as well as...
- How the funds are used
  - School Readiness, Pathway II scholarships
  - Voluntary PreK and School Readiness Plus



# Central Family Center Challenges

- Multi-level building for early childhood programs
- Capacity to expand
- Square footage
  - Classrooms
  - Playground space/location
- Safety - Security
  - Entrances
  - Visibility
- Access to water in classrooms
- Need to determine our audience so can better plan programs and utilize resources to meet their needs



# Questions?



Julie Ritter, CFC Administrator  
9-18-19

## **APPENDIX F - PEARSON PRESENTATION**

# Community Facilities Task Force



Meeting 5 – October 3, 2019

- Thoughts since Last Meeting?
- Pearson Information
  - » History
  - » Capacity Diagrams
  - » Functional Needs
- Discussion – District Needs
- Information Requests

# Thoughts Since Last Meeting

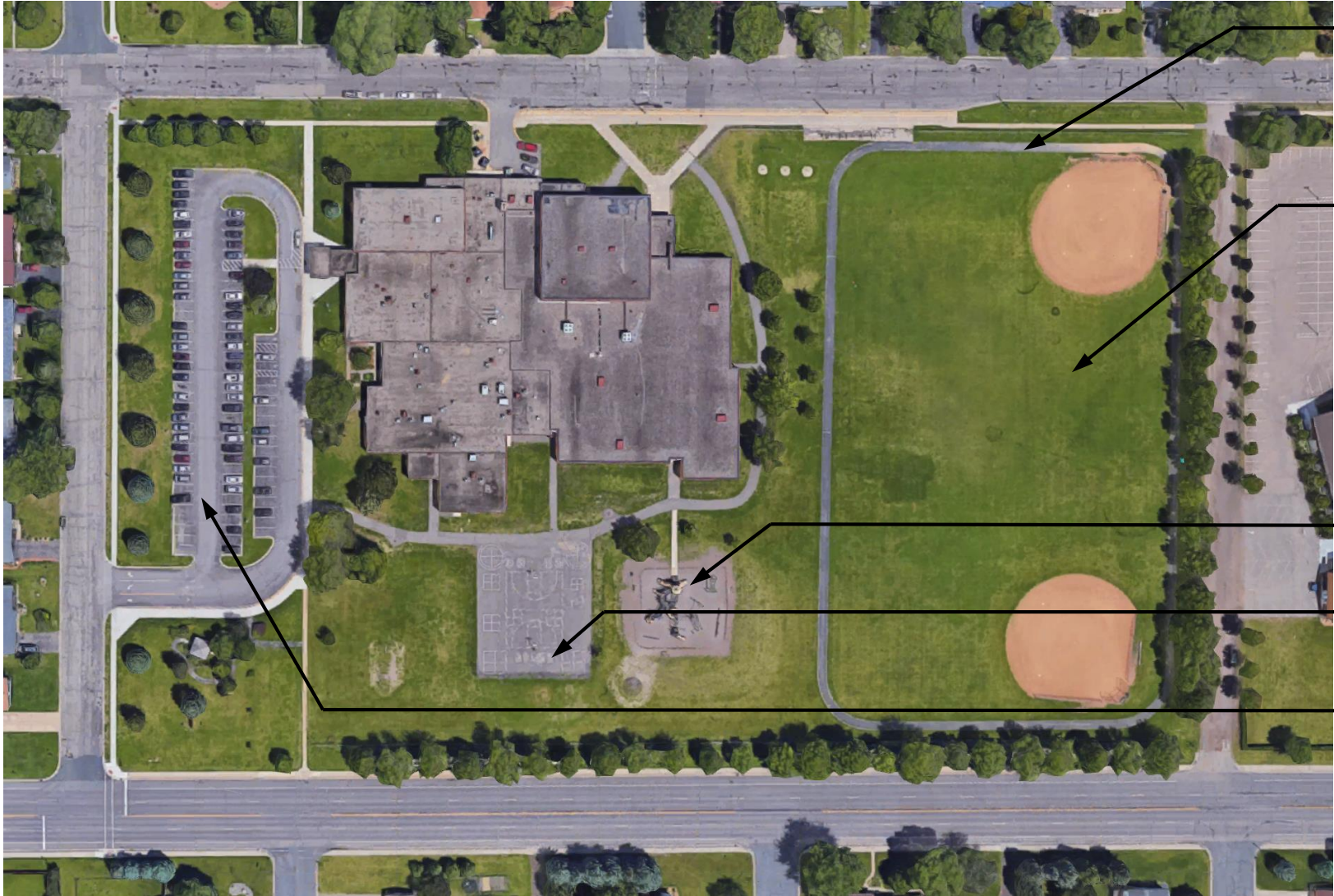
# Pearson History

- Building + Additions
  - » Built 1970
  - » Addition in 1994
  - » Upgrades in 2002
  - » Upgrades in 2012
- Grade Organization
  - Elementary School
    - » K-6 1970 -1990
    - » K-5 1990 -1994
    - » K-4 1994 - 2006
    - » K-5 2006 – Spring 2011
    - » Offline – 2011/2012
  - 6th Grade Center
    - » Fall 2012 – Spring 2018
    - » Offline Fall 18 to Present

- » Former ES, Former 6<sup>th</sup> Grade Center
- » Square Footage – 83,771 SF
- » School Site Size – 13 acres
- » “Typical” Classroom Size – 900 SF
- » Parking: 90



# Site



WALKING TRACK

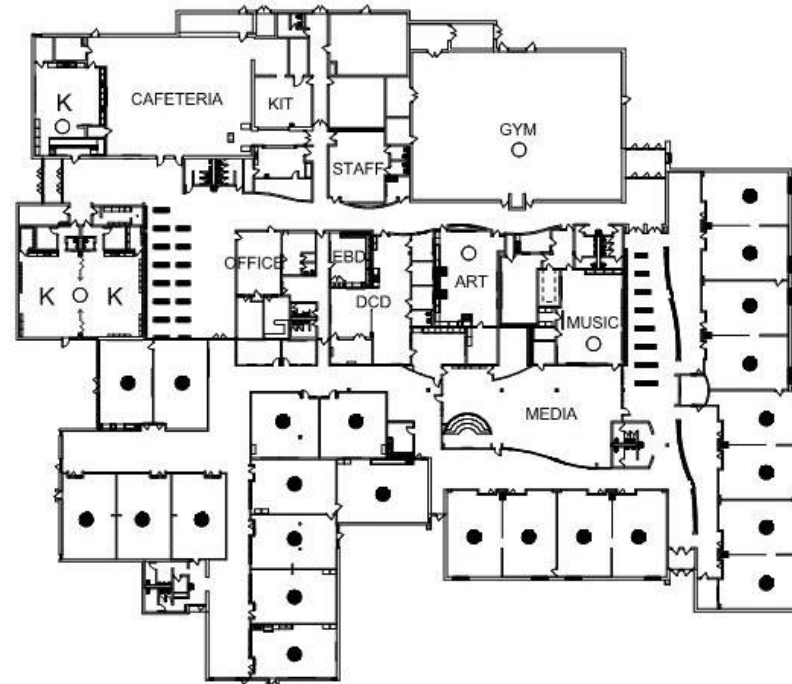
FIELDS

PLAYGROUND

PLAY SURFACE

PARKING

# Pearson – Capacity Diagram



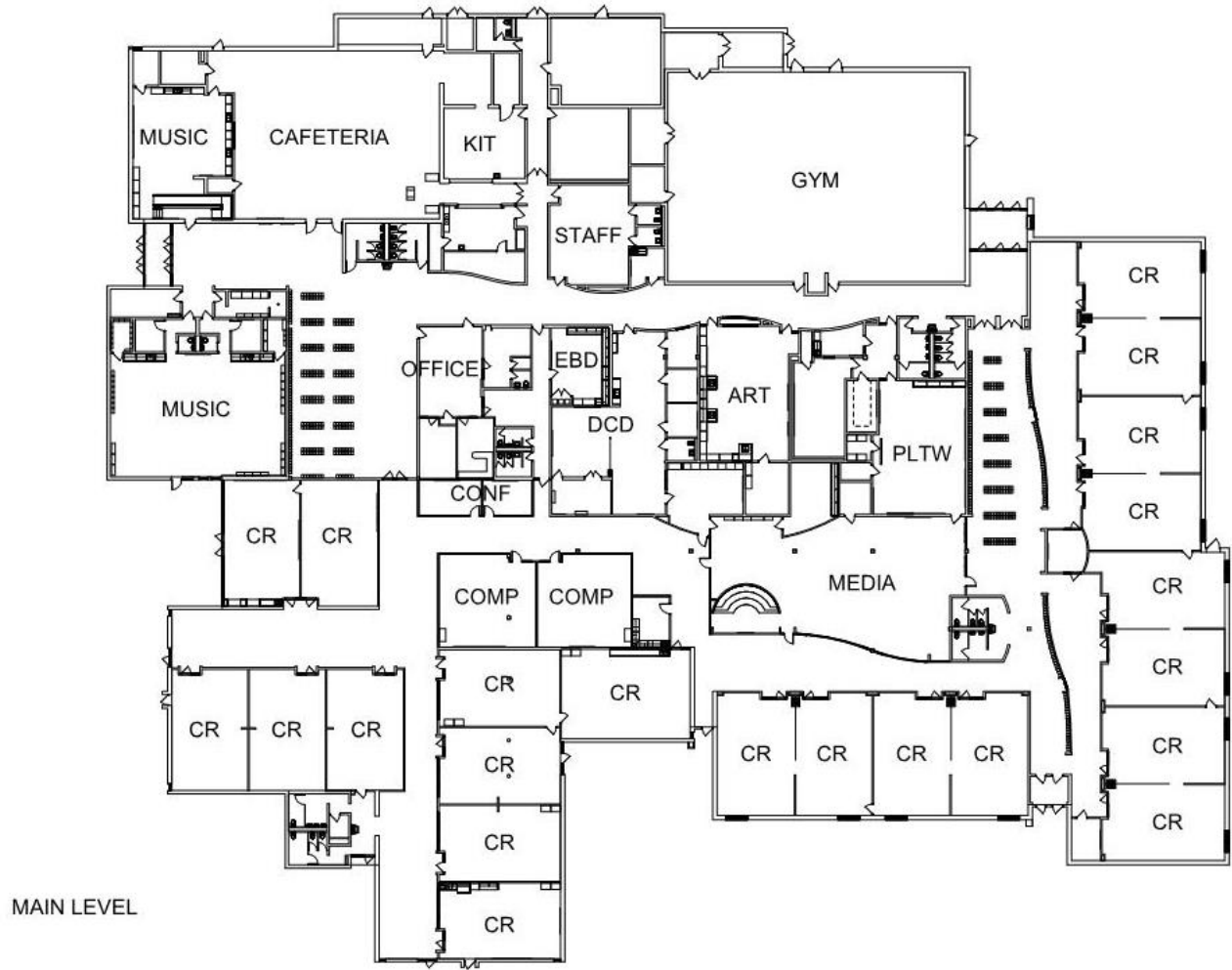
MAIN LEVEL

**ELEMENTARY CAPACITY**

● (GRADES K-5)			
24 CR X 24 Students/CR	=	576	
K (KINDERGARTENS)			
3 - Full Day Kindergartens			
3 CR x 20 Students/CR	=	<u>60</u>	
<b>TOTAL PLANNING CAPACITY</b>		<b>636</b>	

**SECONDARY CAPACITY**

● 23 Teaching Stations			
30 Students/CR x .8	=	552	
○ (ADDITIONAL IF SECONDARY)			
7 Teaching Stations			
30 Students/CR X .8	=	<u>168</u>	
<b>TOTAL PLANNING CAPACITY</b>		<b>720</b>	



MAIN LEVEL

PEARSON FLOOR PLAN

**APPENDIX G - TASK FORCE MEETING MINUTES**



**To:** Task Force Members

**From:** Ben Beery | BB

**Date:** May 21, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting #1  
May 15, 2019 Meeting Minutes

**Task Force Members:**

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**District Resources:**

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**PLANNERS  
ARCHITECTS  
ENGINEERS**

**Discussion Topics:**

- A. All participants introduced themselves and stated their interest in the task force.
- B. Superintendent Redmond thanked all participants for volunteering their time to be a part of this task force.
- C. An overview of the process was given:
  1. Seven more task force meetings from July 2019 to November 2019.
  2. November 20, 2019 presentation to the Facilities Sub-Committee of the Board.
  3. December 9, 2019 presentation to the School Board.
  4. January 2020 – final recommendation to the School Board.
- D. Meeting norms were discussed:
  1. Attendance at meetings is important as each meeting will be studying unique topics.
  2. It is encouraged that task force members reach out to peers, neighbors etc. to gain insight and feedback throughout the task force process.
  3. Superintendent Redmond, Assistant Superintendent Orlawsky will be attending meetings as a resource to the group.
  4. Role of a committee member was discussed:
    - a. Although all task force members represent a certain stakeholder group, it is important that together, we are studying the big picture and consider all stakeholder viewpoints.
- E. Task Force Scope was discussed:
  1. The task force will make a recommendation to the School Board on the following:
    - a. Long term strategy to house the projected student population.
    - b. Facility needs to fit current educational philosophy and facility capabilities.
    - c. Understanding of existing school facilities including:
      - 1) Leased facilities.
      - 2) Pearson.
      - 3) Central Family Center.
    - d. Land inventory for future facility needs.
    - e. The potential scope, content, and timeline of future facility expenditures.
  2. It was noted that while certain topics are not necessarily the purview of this committee (attendance boundaries, etc.), the group can still discuss them relevant to the scope of the task force.
- F. The group reviewed overall enrollment from 2013 to 2018.
- G. The group reviewed an overview of District Facilities.
- H. Based on the review of enrollment and District Facilities, the group developed the following information requests:
  1. General Data:
    - a. District map.
    - b. Remaining buildable area analysis.
    - c. City planner presentation? Future development list.
    - d. LTFM plan or list/ Capital plan or list.
    - e. Storage facilities/storage needs.
  2. Early Childhood:
    - a. Early Childhood enrollment data.



- b. CFC/pace waiting lists?
  - c. CFC wish / needs lists.
  - d. CFC utilization diagram.
  - e. City rules/CFC usage.
  - f. CFC/early childhood comparison to other Districts.
  - g. CFC Staff Counts.
  - h. Private pre-school options in Shakopee.
3. TLC:
- a. Tokata Learning Center enrollment data.
  - b. Tokata waiting list?
  - c. Tokata Capacity / Programming.
4. Enrollment:
- a. Enrollment projections.
  - b. Current enrollment comparison to previous projections?
  - c. Open enrollment stats in/out/history and trends.
  - d. SACS enrollment numbers/living hope enrollment numbers.
  - e. City planner presentation? Future development list.
5. Existing Facilitates:
- a. Building SF/Pupil revised.
  - b. Capacity Report (including "pop up" or other potential classrooms).
  - c. Space utilization diagrams (undersized rooms, computer labs future potential capacity, etc.).
  - d. Building operating costs.
  - e. Building revenue generating spaces (rents, community ed., etc.).
  - f. Known space issues.
  - g. Principal wish / needs lists.
- I. Next Meeting: July 11, 2019 from 6:00 p.m. to 8:00 p.m. at the District Office.

cc: Sarah Koehn, ISD #720

skoehn@shakopee.k12.mn.us

MF/9999/ISD\_720/min/5.15.19 Task Force



**To:** Task Force Members

**From:** Cozy Hannula | CH

**Date:** July 17, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting #2  
July 11, 2019 Meeting Minutes

**Task Force Members:**

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**District Resources:**

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Mike Redmond, Superintendent	mredmond@shakopee.k12.mn.us

**Facilitators:**

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**PLANNERS  
ARCHITECTS  
ENGINEERS**



**Absentees:**

Natalie Weatherman, Middle Level Teacher

nweather@shakopee.k12.mn.us

Aaron Kahnke, Community Member

kahnkea@gmail.com

**Discussion Topics:**

- A. The group reviewed enrollment history compared to projections in the past.
- B. The group reviewed Districtwide capacity including:
  1. An overview of what capacity is, what it means, and how it is determined was given.
  2. Difference between “ideal” capacity, which is used for planning how spaces are used in best case scenario, and “maximum” capacity, which is how spaces can be used to accommodate more students when there are periodic crowdings at individual schools.
  3. The group reviewed how capacity compared to projections for the next five years.
  4. It was noted that Pearson or C.F.C. was not counted in the overall capacity at this time.
- C. The group concluded that we have capacity at all levels and should have capacity in the District for the foreseeable future. Current buildings that are near capacity are related to how students are distributed between schools, not overall available seats.
  1. The group discussed elements that affect distribution of students.
    - a. West Middle School is fed by three elementaries (Eagle Creek, Jackson, and Sweeney) which are some of the larger elementaries, while East Middle School is fed by two smaller elementaries.
    - b. Middle school uses feeder system. Elementary boundaries (for the most part) determines middle school.
    - c. It was noted that enrollment has been affected by slow birth rates related to the recession as well as increase in aging – in-place – homes where families remain even after kids have left.
      - 1) It was noted that elementary schools that currently have space, used to be the fullest.
- D. The group reviewed information requested at previous meeting.
  1. Map of Shakopee buildable area was reviewed by the group.
  2. Open enrollment and non-public enrollment data was reviewed by the group.
    - a. It was noted that some students in non-public options enter the District at fifth or ninth grade because SACS and Living Hope only go through eighth grade and fourth grade, respectively.
- E. The task force broke into small groups to discuss key takeaways from the meeting.
  1. Capacity:
    - a. We have sufficient capacity in the District and should for the foreseeable future.
    - b. Enrollment is very unpredictable and that will always make capacity challenging.
  2. Communications/Open Enrollment:
    - a. Communication is key for how people understand which students attend which school and for the perception vs. reality of how different buildings are thought about by the community.
    - b. People are most concerned with what is relevant to them.
    - c. Open enrollment and communications are trending in the right direction, but there is opportunity to improve.



- d. Is there a way to use marketing/communication to retain more students?
- e. How will the academies model at the high school affect enrollment in future years?
- 3. Pearson:
  - a. Pearson is not needed in near future, as an elementary could it be set aside as an elementary school or be used for something else?
  - b. There is a perception that closure at Pearson was just a monetary decision, but it was noted that it was always planned as potential swing space. If home building and students moving into the District had been on the higher side of the projection, it would have been needed after the referendum as an elementary.
- F. Information Requests:
  - 1. Why are people leaving the District/open enrolling into other districts?
  - 2. How do other districts manage boundaries? Do other districts use feeder systems?

cc: Sarah Koehn, ISD #720                      skoehn@shakopee.k12.mn.us  
Ashley McCray, ISD #720                      amccray@shakopee.k12.mn.us

LW/9999/ISD\_720/min/5.15.19 Task Force



**To:** Task Force Members

**From:** Cozy Hannula | CH

**Date:** August 29, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting #3  
August 22, 2019 Meeting Minutes

**Task Force Members:**

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**Absentees:**

Aaron Kahnke, Community Member	kahnkea@gmail.com
Richard Stevens, Community Member	richstevens35@gmail.com
TJ Hendrickson, Secondary Teacher	thendric@shakopee.k12.mn.us

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Mike Redmond, Superintendent	mredmond@shakopee.k12.mn.us



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**Discussion Topics:**

- A. The Shakopee City Planner gave an overview of new development planned in Shakopee in the next few years.
  - 1. Two main areas of expected growth are the west end and a central area south of 169.
  - 2. In these developments, there are approximately 200 single-family homes, which could typically include 150 kids.
  - 3. There is also expected to be development because of the annexation of Jackson Township.
  - 4. There is likely to be densification, including apartments, in order to fill a void in the market in the last few years.
    - a. Market for apartments tends to be couples or single people.
    - b. Families might rent short-term while looking for housing.
    - c. Some families who have moved might rent to see if the market changes.
    - d. Some new development is focusing on older residents, which could increase the amount of single-family houses on the market.
  - 5. The population of Shakopee is projected to go from 42,000 (current) to 65,000 in 2040.
  - 6. Most communities are aging out to be primarily single-family but Shakopee is predicted to stay younger due to predicted stable job growth.
  - 7. The City is also seeing an increase in demand for permits for childcare buildings.
  - 8. Development changes rapidly based on the economy and the market so it is hard to predict exactly how many units will end up being built beyond the next couple of years.
- B. Group discussed how future development relates to enrollment.
  - 1. New development is needed to maintain enrollment due to families aging-in-place.
  - 2. Areas of projected growth are in attendance areas for Sweeney, Sun Path, and Eagle Creek.
  - 3. At its height, Shakopee development was around 1,000 units per year. In the last few years, it has been around 50. It is now starting to get to 100 per year again. Units includes both apartments and single-family.
- C. Wold gave an overview of school maintenance and funding.
- D. Unesco gave an overview of deferred maintenance needs in the District, including CFC and Pearson, and how priorities for LTFM projects are determined.
  - 1. CFC:
    - a. Building and systems are older, many original to 1948.
    - b. Roof needs replacing.
    - c. Many areas are not accessible.
  - 2. Pearson:
    - a. Upgrades include:
      - 1) HVAC system.
      - 2) Some exterior upgrades to improve drainage.
      - 3) Interior finishes, including ceiling tiles.
      - 4) Playground is not accessible.



3. It was noted that LTFM cannot add something that is not in the building (e.g. if a building does not have a security system. LTFM funding cannot be used to add it.).
- E. Discussion / Key Takeaways:
1. There was surprise that the cost for deferred maintenance at Pearson was higher than CFC.
    - a. It was noted that:
      - 1) This number includes roof replacement, which has been done since facility analysis.
      - 2) Pearson has more square footage than CFC.
      - 3) Deferred maintenance number does not include any upgrades to improve usability of building.
  2. Group discussed the impact of selling or demolishing CFC on LTFM funding, which is based on building age and size.
    - a. District estimated that without CFC, District would lose \$200,000-\$250,000 in LTFM funding. It was noted that even if a building is taken offline (as was done at Pearson) it is still included for LTFM funding as long as it is owned by the District because maintenance is still required.
  3. Questions was asked how much money is saved with Pearson offline and it was noted that taking a school offline typically saves \$300,000-\$500,000.
- F. Information Requests:
1. Costs to operate CFC and Pearson.
  2. Market/rent value of CFC.

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Ashley McCray, ISD #720

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amccray@shakopee.k12.mn.us

LW/9999/ISD\_720/min/8.22.19 Task Force



**To:** Task Force Members

**From:** Cozy Hannula | CH

**Date:** September 27, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting  
September 18, 2019 Meeting Minutes

**Task Force Members:**

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**Discussion Topics:**

- A. Thoughts since last meeting:
  - 1. Perception from the public is that all of Pearson's roof was replaced. It was confirmed that only half was redone.
  - 2. Impression from the public is that Pearson was closed for financial reasons only and all of the elementaries are overfull.
- B. CFC Administrator gave an overview of the early childhood philosophy:
  - 1. Overview of programs, funding and capacity.
  - 2. Challenges with CFC:
    - a. Multi-story building can be challenging with young children.
    - b. Classrooms are on the smaller size: 740 SF, recommended size for early childhood is 900 SF – 1200 SF.
    - c. Playground location – right at the main entry makes it inviting for families to use while CFC classes are using it.
    - d. Security: there are many entrance locations which have limited visibility.
    - e. Water is not accessible in classrooms.
    - f. There is limited parking, and parents need to walk students into school.
- C. Questions:
  - 1. Is funding based on capacity?
    - a. State funding is not based on capacity. It is based on early childhood census and free/reduced lunch population in district.
    - b. Tuition-based programs (e.g. Stepping Stones) can be limited by capacity.
    - c. Care provided by YMCA has limited capacity due to space, which can limit the ability for families to attend if times they need for wrap-around care is not available.
- D. Tour download:
  - 1. Teachers do a good job making the building staff welcoming.
  - 2. Building is well maintained.
  - 3. Space is well-utilized (including spaces created in the cafeteria/gym).
  - 4. Building is interesting/has lots of quirks – could be a good first impression for parents.
  - 5. Temperature of spaces:
    - a. Gets hot in summer and air conditioner units are loud. In winter, some rooms are hot/some are cold.
    - b. Water leaks into Central Duplicating/Boiler rooms.
  - 6. Rooms here have good storage in the classrooms,
    - a. Pearson has some storage, but not necessarily a full wall. Would there be sufficient room at Pearson for required storage?
- E. Wold gave an overview of Early Childhood comparisons, including other childcare options within the District and facilities in nearby districts.



F. Information Requests:

1. How many kids enter kindergarten with no pre-kindergarten experience?
2. How many daycare licenses are there in the area?
3. How many kindergarten rooms (with restrooms) are there at Pearson?
4. How much storage is in the classrooms at Pearson?

**Next Meeting: October 15, 2019 at 6:00 p.m. at Pearson.**

cc: Sarah Koehn, ISD #720  
Ashley McCray, ISD #720

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MV/9999/ISD\_720/min/9.18.19 Task Force



**To:** Task Force Members

**From:** Cozy Hannula | CH

**Date:** October 11, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting  
October 3, 2019 Meeting Minutes

**Task Force Members:**

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**Discussion Topics:**

- A. Thoughts Since Last Meeting:
  - 1. It was noted that one option for Pearson could be a fifth grade center (so sixth grade could remain at the middle schools but there could still be a year for transition).
- B. The group toured Pearson facility.
  - 1. Thoughts After Tour:
    - a. Building feels welcoming and has potential to be rentable space.
    - b. Building is in good shape and well maintained.
    - c. Some of the challenges at CFC would be addressed at Pearson.
      - 1) All on one level.
      - 2) Classrooms are bigger and building feels more open.
      - 3) Many rooms have sinks.
      - 4) Office/secure entry would be similar to how it currently works at CFC.
    - d. Question was asked how expensive it would be/what would be needed to move in.
      - 1) The fire panel needs to be replaced.
      - 2) Otherwise kids could move into space as-is.
      - 3) Any upgrades would depend on what moved in and would be similar to needs at any other area of the building.
- C. The group discussed District space needs.
  - 1. High School Level:
    - a. TLC is looking to expand from 12,000 SF to 18,000 SF to increase the availability to serve students from 90 to 120.
    - b. Some Academics are starting to get full at the high school.
  - 2. Middle School Level:
    - a. East Middle School has capacity and West does not, so there could be some rebalancing, but not a space need.
  - 3. Elementary School Level:
    - a. Rebalancing could be needed to fix the current situation that some schools have many open classrooms while others do not.
    - b. Hard to predict where growth/building will happen if development within the District takes off but that impact will not likely affect capacity for five to ten years.
    - c. Five buildings should be sufficient for the next zero to five years and it seems unlikely more space will be needed in five to ten years.
  - 4. Early Childhood:
    - a. Could use a couple more classrooms (two or more).
    - b. If four-year-old preschool is funded by the State, space needs would need to be reevaluated.



- 5. District Support:
  - a. Current space is adequate.

cc: Sarah Koehn, ISD #720  
Ashley McCray, ISD #720

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amccray@shakopee.k12.mn.us

CH/9999/ISD\_720/min/10.3.19 Task Force



**To:** Task Force Members

**From:** Cozy Hannula | CH

**Date:** October 29, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting  
October 15, 2019 Meeting Minutes

**Task Force Members:**

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ENGINEERS**



**Absentees:**

Aaron Kahnke, Community Member

kahnkea@gmail.com

**Discussion Topics:**

A. Thoughts Since Last Meeting:

1. It was noted that perception is fuller elementaries have larger class sizes – but as discussed in this task force, class sizes are the same across elementaries in core classes. Some specialists or core support staff may support more students in fuller elementaries.
2. Community is questioning what is happening with the elementaries. Are boundaries changing? On what timeline? Is there a better way to communicate what is happening?
3. Confirmed elementaries should have sufficient capacity for the next zero to five (0-5) years.

B. Wold reviewed a summary of the needs statements from the previous meeting. Discussed changes will be incorporated in next revision and reviewed with the group.

C. Group discussed where additional space exists in the District currently:

1. High School – approximately 500 seats.
2. Elementary – two (2) buildings have space – total available approximately 500 seats.
3. Pearson – approximate capacity 630-720 seats.
4. East Middle School – total available 200 seats.
5. Approximately 1830-1920 seats total.

D. Space Adequacy – the group discussed the following:

1. What an acceptable standard is for buildings:
  - a. Minimum standard is buildings that are safe, usable, and meet all codes.
  - b. The community has a higher standard, higher than the minimum standard, buildings that reflect the “Saber brand”.
2. Are differences between buildings acceptable?
  - a. Current differences exist in elementaries between older and newer, Sweeny has a different layout, this is acceptable, even celebrated.
  - b. There is a perception that West Middle School is “better” than east.
    - 1) East Middle School does not have an auditorium, but West Middle School does.
3. Is anything currently unacceptable?
  - a. CFC is not appropriate for early childhood, but as a facility it would be acceptable for a different function, especially with its location downtown.
  - b. Some challenges for its use as early childhood are:
    - 1) It is not easily accessible by small children, there is not a lot of green space or parking.
    - 2) Classrooms lack easy sink and bathroom access which does not match the District standards set by the kindergarten classrooms in the elementaries.
  - c. Noted that CFC does not meet the ideal standard desired and is the first building families see and one they have to opt-into.



- E. TLC:
  - 1. Lacks Physical Education space (students use parking lot for basketball).
  - 2. Needs approximately two (2) classrooms.
  - 3. Needs some administrative space.
  - 4. Benefits from not being in a traditional school space.
- F. The group feels that the community questions the need for leased spaces.
  - 1. It was noted that District lease rates are competitive or below market value.
- G. Middle Schools:
  - 1. Auditorium only at west.
  - 2. Teaming model has some space challenges which should be fixed with rebalancing.
- H. Are there services not currently offered by the District that could use additional spaces? Could this help families from open enrolling to other Districts?
  - 1. It was noted that at one point, many options were considered for Pearson – (e.g. Combined grade level, immersion school, magnet school, environmental school), but this was decided against in favor of distributing specialized programming among all elementaries so everyone had access to them.

CH/9999/ISD\_720/min/10.15.19 Task Force



**To:** Task Force Members  
**From:** Cozy Hannula | CH  
**Date:** November 12, 2019  
**Comm. No:** 9999

**Subject:** Independent School District #720  
 Community Facilities Task Force Meeting  
 November 4, 2019 Meeting Minutes

**Task Force Members:**

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**Discussion Topics:**

- A. Thoughts Since Last Meeting:
  - 1. The District received questions on what is happening with Pearson when discussing rebalancing the Middle Schools.
- B. The group reviewed draft Findings and Guiding Statements. See the revised version attached to these meeting minutes.
  - 1. The group discussed whether Findings/Guiding Statements are in line with the original charge statement from the first meeting.
- C. Next Meeting the group will review the revised Findings/Guiding Statements and work on the draft report to the School Board.

MV/9999/ISD\_720/min/11.4.19 Task Force

## **DRAFT FINDINGS**

- High School Level
  - » Building has capacity for anticipated students in the next 5-10 years.
  - » TLC would require additional space to increase capacity from 90 to 120 students and needs adequate PE space.
  
- Middle School Level
  - » Overall, middle level capacity is sufficient based on projections for the next 5 years.
  - » Currently, East Middle School has available capacity while West Middle School is over capacity.
  
- Elementary School Level
  - » Overall, elementary level capacity is sufficient with the 5 current elementaries based on projections for the next 5 years.
  - » Currently, Jackson is slightly over capacity and the rest of the elementaries are at or under capacity.
  
- Early Childhood Level
  - » Current quantity of space minimally meets the early childhood needs of the community.
  - » The legislative budgeting process as it relates to universal 4-year old programming should be monitored annually as funding would have a major impact on facilities and program delivery.
  
- District Office and Support Services
  - » Most district support space meets the needs of the community.
  - » One example of space that is sub-standard is central duplicating.

## **DRAFT GUIDING STATEMENTS**

- Our high school will likely serve us well for many years.
- Based on academy enrollment and specialized space needs, ongoing study of the specialized labs will be important (e.g. Arts, FACS, CTE, etc.).
- Tokata Learning Center benefits from not being in a traditional school setting, and this should be maintained.
- Tokata Learning Center could use more appropriate space for physical education needs.
- Our middle schools would benefit from rebalancing to better distribute students.
- We believe it is generally acceptable to have subtle differences in the physical space and layout amongst our elementary and middle school buildings each of which is embraced by its community. An example of a space difference that seems to be less acceptable is performance space at the middle level.
- Our district is fortunate to have many new facilities that provide quality learning environments for our programming. Older buildings have had and should continue to have on-going investments to allow them to continue to serve our community well.
- School districts by necessity generate deferred maintenance needs. As buildings age, periodic reinvestments become necessary and Shakopee makes investments each year in our buildings.
- Monitoring of enrollment will identify when and if rebalancing might be necessary.
  - » The district should continue doing long-term enrollment projections.
  - » Future housing development should be monitored regularly for impact on enrollment.
  - » Partnering with the City of Shakopee is one method of accomplishing this.
- Given its age, Central Family Center is in good condition; however, it is not functionally well-suited for early childhood programming. An ideal facility would have fewer levels / fewer stairs, larger classrooms, easier access to sinks and bathrooms, ample outdoor and green space and more on-site parking.
- Functional improvements to physical space should be considered to enhance our strong early childhood programming.
- The current early childhood facility would benefit from additional space for programming.
- Additional capitol investment may be needed for other programming
- Pearson:
  - » Pearson School does not need to be reserved for elementary space based on current enrollment projections for the next 5 years.
  - » Pearson School could be considered for use by different programming.
- Any future facility expenditure should be done in a fiscally responsible manner, consistent with our overall capital and maintenance budgets.



**To:** Task Force Members

**From:** Cozy Hannula | CH

**Date:** November 27, 2019

**Comm. No:** 9999

**Subject:** Independent School District #720  
Community Facilities Task Force Meeting  
November 12, 2019 Meeting Minutes

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**Discussion Topics:**

- A. Group reviewed findings and guiding statements and the draft of the report to the school board and changes were made together.
  1. It was noted that projections/capacity charts should be included more prominently in report/presentation.
- B. Brainstorm of questions from Board:
  1. Possible questions and ways to address:
    - a. Possible question: Should CFC move to Pearson?
    - b. Group decided that it is one possible idea but overall feasibility and costs and would need to be studied.
  2. Does community understand Pearson is closed because it is not needed for enrollment? Not just for a cost savings?
  3. There will likely be a question about rebalancing of elementaries.
  4. How should be questions of moving District Office to CFC/Pearson be addressed?
    - a. The group agreed this was not in purview of committee.

MV/9999/ISD\_720/min/11.12.19 Task Force



# 2020-2021 Elementary Program Proposals

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## K-5 Science

The State of MN has officially adopted new science standards with the expectation of full implementation by the 2023-2024 school year. The 2019 K-12 Minnesota Science Standards envision new approaches to teaching and learning science. The standards are based on [A Framework for K-12 Science Education](#) developed by the National Research Council. The framework sets the vision for science education and identifies science and engineering practices, core disciplinary ideas, and cross-cutting concepts. Our Shakopee Science Articulation group has been meeting, analyzing, and aligning these standards for the last year. We are ready to begin the next phase of implementation at the elementary level, making the following recommendations for the **2020-2021 school year**:

- Research and select resources to support the new science standards
- Pilot resources & ensure alignment to MN standards
- Purchase K-5 resources for full implementation in the 2021-22 school year

## Art

Elementary Art is continuing its work with the district wide mission:

### CREATE:

Curiosity through  
Risk taking and  
Exploration in  
Authentic learning, while teaching  
Technique and creative  
Expression

### Specific recommendations for 2020-21:

- Elementary Art will continue to phase in the new K-5 Elementary Art standards, with a roll down, helping to better prepare our 4th and 5th grade for Middle School and the Academies, and now incorporating 2nd/3rd this year.
- Elementary Art will continue to expand Art stations to incorporate fiber art curriculum for the 2nd and 3rd graders to include more multimedia options for students to learn about and explore. Students will be able to choose from a variety of materials to create fiber art, such as sewing, weaving, fiber collage, and yarn painting. This strongly ties into engineering, maker stations, critical thinking, and 21st-Century Skills that we are supporting as art teachers.
- TAB/CBAE practices in Elementary ART (Teaching Artistic Behavior or Choice Based Art Education) allows for more choice in medium and product to demonstrate mastery
- Creation of standards-based report card to reflect the new 2nd - 5th Elementary Art Standards



# 2020-21 Secondary Course Proposals

New Courses (Grade level)	Revised Courses (Former Course Title - if any)	Eliminated Courses
English:	English:	English:
Mathematics:	Mathematics:	Mathematics:
Science:	Science:	Science:
Social Studies:	Social Studies:	Social Studies:
PE/Health:	PE/Health:	PE/Health:
<b>World Language:</b> Japanese 4 Advanced Spanish for Careers	World Language:	World Language:
<b>Arts &amp; Communication:</b> Live Production Creative Professional Saber Animation & Video (MS)	Arts & Communication:	<b>Arts &amp; Communication:</b> Digital Storytelling (MS)
<b>Business &amp; Entrepreneurship:</b> Finance and Investments Advanced Business Seminar Financial Literacy (Grad Requirement)	Business & Entrepreneurship:	<b>Business &amp; Entrepreneurship:</b> Personal Finance (Financial Literacy is now a grad requirement)
<b>Engineering &amp; Manufacturing:</b> Manufacturing Design and Development CAPS Engineering & Manufacturing CAPS Engineering & Manufacturing Internship	<b>Engineering &amp; Manufacturing:</b> Engineering Design and Development Super High Mileage Vehicle	Engineering & Manufacturing:
<b>Health Science:</b> Sports Medicine Healthcare Simulation	Health Science:	Health Science:
<b>Human Services:</b> Community Leadership and Service	Human Services:	Human Services:
<b>Science &amp; Technology:</b> Technological Innovations Environmental Sustainability	Science & Technology:	<b>Science &amp; Technology:</b> Instructional Technology Solutions
Global Electives:	Global Electives:	Global Electives:

## Graduation Requirement

### **Course Title: Financial Literacy**

Grade Level: 10,11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: None

**Course Description:** Financial Literacy is a course designed to help you prepare for your financial future. It will assist you in developing the skills needed to make sound financial decisions. You will understand the impact of individual choice on financial goals and future income potential. Financial topics covered will include but not be limited to behavioral finance, budgeting, banking, income and taxes, insurance, saving and investing, credit and identity theft, renting an apartment and risk management. This course will provide a foundation for making informed personal financial decisions.

## World Language

### **Course Title: Japanese 4**

Grade Level: 10,11,12

Length of Course or Credit: 2 Credits

Prerequisites: Japanese 3 or by placement test

**Course Description:** The Japanese 4 course is intended for students who are interested in continuing with the development of their proficiency skills in Japanese. All four language skills (reading, writing, listening and speaking) will be emphasized in greater depth through authentic learning experiences including history, literature, cultural and social issues, and community involvement. Students in this course will explore honorific/humble expressions, passive/causative expressions, transitive/intransitive expressions through a variety of culturally relevant activities and develop their intercultural critical thinking. Students will also learn additional kanji characters to become a more proficient reader and writer.

### **Course Title: Advanced Spanish for Careers**

Grade Level: 11,12

Length of Course or Credit: 2 Credits

Prerequisites: Spanish 4 or by placement test

**Course Description:** This course is intended for those students who are interested in continuing the development of Spanish in an authentic, community-based course. We will explore the relevance of Spanish within the Academies model, discovering and applying our knowledge to meaningful activities and projects in our school and community. Topics and themes may include: journalism and film studies, public health, environmental studies, human rights, and more. The capstone experience of this course will be a student-driven independent study that connects a student's learning within their Spanish experience to their community. This course is designed for students to dive deeper into Spanish through self-directed work.

## Arts & Communication

### **Course Title: Live Production**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: One of the following: Event Design and Management, Music and Sound Recording, Broadcast and Video Production

**Course Description:** Teams of students will design and facilitate all aspects of live events, which may include broadcasts for the student body, production of shows in various theater spaces, and school or community events. Tasks may include but are not limited to video, lighting, sound, performance, stage management, site management, set-up (staging & equipment), and production. Students will engage in community partnership with experts in a chosen field of study.

**Course Title: Creative Professional**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: One of the following: Music and Sound Recording, Broadcast and Video Production, Media Messaging and Design, Photography, Digital Design 2, and Drawing, Painting, and Printmaking

**Course Description:** In this course, you will fill the role of designer, photographer, artist, writer, sound engineer, musician, videographer and more. Add your talent to team projects such as advertising campaigns, magazine layouts, music videos or albums, art installations, original films and documentaries, murals, and beyond. These authentic experiences will guide students through creative collaboration with classmates and industry professionals. Students will utilize project management tools and develop professional and technical skills while practicing for real-world industry environments.

## Middle School Arts & Communication Elective

**Course Title: Saber Animation and Video (Middle School)**

Grade Level: 7,8

Length of Course or Credit: 1 Semester

Prerequisites: None

**Course Description:** The Saber Animation and Video course will teach students how to produce digital and animated shorts, live action broadcasts, and all the background work that goes into a video or animation production. Students will learn about Storyboarding, Shots and Angles, Lighting, Green Screen use, and Audio and Sound recording, as well as learning to utilize video and animation software and apps on iPads and computers throughout the semester.

## Business & Entrepreneurship

**Course Title: Finance and Investments**

Grade Level: 10,11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: Business Dynamics

**Course Description:** The next best thing to a “money-making machine”...this class is designed to equip students with the tools and knowledge necessary for understanding corporate finance and building wealth! This course provides an introduction to the fundamentals of the financial industry including an emphasis on a wide variety of real-world situations. Financial markets, securities, mutual funds, futures, real estate, and other investment vehicles will be analyzed in preparation for the student to create a hands-on personal investment strategy and portfolio. If you put dollars in solid and thoughtful investments today, how much would you accumulate for your future? Join the class and learn how to make time and money work for you.

**Course Title: Advanced Business Seminar**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: Business Dynamics or Culinary 1 AND one of the following: Accounting, Finance and Investments, Entrepreneurship, Management and Leadership, Marketing, Hospitality Management, Culinary Arts 2

**Course Description:** Advanced Business Seminar students will work in collaborative teams to complete an authentic project for a community/business partner. Using project management skills, students will utilize skills and knowledge gained from introductory and intermediate classes to develop quality deliverables. In addition, students will hone their professional skills and create an executive portfolio for future use in school and career opportunities.

# Engineering & Manufacturing

## **Course Title: Manufacturing Design and Development**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: One of the following: Welding and Metal Fabrication or Wood Production Technologies

**Course Description:** Manufacturing Design & Development is the capstone course for the Manufacturing and Fabrication Technologies program of study in which students will experience the manufacturing process and the life cycle of a product from concept to completion. Working with business and industry professionals students will gain real world experience designing, managing, and fabricating a product to fulfill a customer's request. Students will learn management skills such as: record keeping, facility management, material acquisition and scheduling. Students will learn soft skills for managing people through communication, critical thinking, collaboration, and character. Students will gain real world experiences that are transferable to any manufacturing industry.

## **Course Title: Engineering Design and Development**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: Intro to Engineering Design AND one of the following: Principles of Engineering, Civil Engineering and Architecture, Computer Integrated Manufacturing, Aerospace Engineering

**Course Description:** "Don't you hate it when..." is a common statement made by people who are constantly thinking of ways to improve products or situations. Engineering Design and Development (EDD) is a course that allows you to design a solution to a technical problem of your choosing. Now is your chance to eliminate one of the "Don't you hate it when..." statements of the world.

This course is an engineering course in which you will work in teams to research, design, and construct a solution to an open-ended engineering problem. You and your team will present and defend your solution to a panel of outside reviewers at the end of the school year.

Engineering Design and Development serves as the capstone course within the Project Lead The Way course sequence and allows you to apply all the skills and knowledge learned in previous Project Lead The Way courses that you have taken, a minimum of two, during your high school career. This course will test your time management and team-work skills. Throughout this course you will find yourself working side by side with industry mentors and stakeholders to complete a prototype of a solution that your team has researched, designed, and created. This course offers the most real-world experience you can receive at a professional level. What a great thing to include on a resume or college application!

## **Course Title: Super High Mileage Vehicle**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: Marine, Motorsports, and Outdoor Power Equipment

**Course Description:** Would you like to attempt to break the world record for the highest fuel efficiency vehicle? This class follows the design, fabrication, and troubleshooting process to construct a fuel-efficient vehicle utilizing small engine power with the aid of community expert partnerships. Our class will then use this vehicle to compete with other schools throughout the state and the nation. If you are interested in engineering and the automotive field, this is a great class to combine technical and creative skills while you build your own race car.

# CAPS Program

## **Course Title: Shakopee CAPS Engineering and Manufacturing**

Grade Level: 11,12

Length of Course or Credit: 2 Terms / 4 Credits

Prerequisite: Recommended - Intermediate Course in an Engineering and Manufacturing Program of Study

**Course Description:** Shakopee CAPS Engineering & Manufacturing program fully immerses students at Bayer in Shakopee providing unprecedented access to real-world experiences in the dynamic fields of Engineering & Manufacturing. Partnering with experienced engineering and manufacturing professionals, students will advance their understanding of engineering and manufacturing fields, design process thinking, project management, and explore the many career opportunities in engineering and manufacturing. Students will be able to see the evolution of their projects from inception to completion with the evolution of the course.

Shakopee CAPS requires students to be active, independent learners and fosters empowerment, self-discovery, collaboration, and critical thinking skills. Students will engage in a variety of opportunities including case studies, problem and project-based learning, and on and off-site shadowing experiences.

**Course Title: Shakopee CAPS Engineering and Manufacturing Internship**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 2 Credits

Prerequisite: CAPS Engineering and Manufacturing Semester 1

**Course Description:** The Shakopee CAPS Engineering & Manufacturing Internship will give students direct experience working in the field. Students will gain invaluable professional skills working alongside Engineering and Manufacturing professionals. A variety of internships are available; students will be able to pursue internships that most interest them. All students will apply and interview for these competitively placed positions. Students will work directly with professionals and clients through a series of shadowing and project-based experiences. Students who have participated in internships show a higher chance of completing college and with less debt. Come get a start on your future and develop your competitive edge.

## Health Science

**Course Title: Sports Medicine**

Grade Level: 11,12

Length of Course or Credit: 2 Credits

Prerequisites: Human Movement Sciences

**Course Description:** Sports Medicine is the advanced course for the Exercise Science program of study in the Health Science Academy. This course will provide students with experiential learning opportunities in athletic training, physical therapy, and other associated sports medicine disciplines. It will include an introduction to the sports medicine scope of practice: injury prevention and proactive care, emergency injury management, treatment and diagnosis, rehabilitation, and administrative protocols. Internship experience hours will be required during or outside of the school day for this course. On site or external partnerships will be available for students to meet the required experience hours. *We encourage students to complete the Emergency Medical Responder (EMR) intermediate course in conjunction with the Human Movement Science prerequisite. This pairing will better prepare students for the real-life application of skills for a sports medicine professional.*

**Course Title: Healthcare Simulation**

Grade Level: 11,12

Length of Course or Credit: 2 Credits

Prerequisites: One of the following: Nursing Assistant, Emergency Medical Responder, or Principles of Biomedical Science

**Course Description:** Healthcare Simulation will be a collaborative advanced course in the Healthcare pathway. Students will immerse themselves into real world scenarios with the high-fidelity manikins and a team of healthcare workers (physicians, registered nurses, EMT, paramedics) culminating in a project focused on patient experience. This will provide students the opportunity to explore healthcare careers, understand the importance of patient experience, practice behaviors to succeed in the health care setting and apply communication skills that will support clients' diverse needs.

## Human Services

**Course Title: Community Leadership and Service**

Grade Level: 11,12

Length of Course or Credit: 1 Term / 1 Credit

Prerequisites: One of the following: Positive Psychology or Generation Now

**Course Description:** Community Leadership and Service is a 9-week advanced course in the Human Services Academy Social and Mental Health or Public Service programs of study. Are you interested in social work, counseling, or leadership in our community? Community Leadership and Service will offer immersion and project experiences for students interested in social and mental health or advocating for positive change in our community. This course will allow students to focus on a field/career of choice, develop an understanding of what it takes to be a professional in this field, and be immersed in a field experience or project with a nonprofit or community partner.

# Science & Technology

**Course Title: Environmental Sustainability**

Grade Level: 10,11,12

Length of Course or Credit: 1 Credit

Recommended Prerequisites: Energy, Food, and The Outdoors

**Course Description:** The Can-Do Pathway To Global Change: In Environmental Sustainability, students investigate and design solutions to solve real-world challenges related to clean drinking water, a stable food supply, and renewable energy. Students continue to learn about environmental issues and use the design process to research and design potential solutions. Students will use hands-on learning activities to develop skills through individual and collaborative team activities and projects. This course is the springboard for your capstone coursework. You will be able to use the above skills to do a deep dive into a self-directed project that addresses an environmental issue of your choice.

**Course Title: Technological Innovations**

Grade Level: 11,12

Length of Course or Credit: 1 Credit

Recommended Prerequisites: One of the following: AP Computer Science Principles, Cyber Security, Energy and Power Generation, AP Environmental Science, Environmental Sustainability


**Course Description:** In this course, teams of students will have an environment to apply skills and resources they have gathered through their journey in Science and Technology to solve real community problems. Teams will be collections of diverse skill backgrounds, contextual knowledge, and interests. They will explore applicable problems in the community and develop solutions and proposals to enrich the community. By honing their communication, organizational, and presentation skills students will connect their solutions to their community partners or industry professionals.

# Arts & Communication Academy



**Related Careers:** Art Directors, Curator, Stage Manager, Museum and Exhibit Manager, Director, Performer (Musician, Actor), Music Directors and Composers, Audio and Video Technician, Sound Engineer, Producers and Directors, Editors, Writers and Authors, Public Relations and Fundraising Manager, News and Print Media, Journalist, Multimedia Artists and Animators, Interior Designers, Artist and Art Marketer, Graphic Designers

Course Title Key	■ Existing Courses	■ Potential Courses (Subject to Change)
---------------------	--------------------	--

MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
<b>Area of Interest Gateway (Grade 6):</b>  Heroes  <b>Middle School Electives (Grades 7 &amp; 8):</b>  Digital Art Draw It, Paint It, Print It Drop a Beat House of Style Saber Animation & Video Sculpt It	<b>Arts Production and Management</b>	Behind the Scenes: Production and Technical Design	*Event Design and Management	*Live Production
	<b>Media Production and Recording</b>	Elements of Media Production	Music and Sound Recording  Broadcast and Video Production	*Live Production  *Creative Professional
	<b>Mass Communications</b>	Writing for Media	*Media Messaging and Design	*Creative Professional
	<b>Creative Design</b>	Digital Design 1  Design Fundamentals	Digital Design 2  Drawing, Painting, Printmaking  Photography	
	<b>Additional Academy Elective Courses:</b>	Acting Rock Band Essentials Interior Design	Public Speaking Fashion Merchandising and Design	
	<b>CAPS Program:</b>	 Shakopee CAPS Creative Media (Can substitute for the Advanced Course in any Arts & Communication Program of Study)		

\*Indicates new courses beginning in the 2020-21 school year.

Students in the Class of 2022 & Beyond will have to complete a 3 Course Program of Study

# Business & Entrepreneurship Courses



**Related Careers:** Accountant, Bookkeeper, Actuary, Insurance Underwriters, Loan Officer, Financial Planner, Tax Preparer, Venture Capitalist, Small Business Owner, Entrepreneur, Business Analysts, Office Manager, Supply Chain Manager, Hotel Management, Event Planner, Tour Operator, Food and Beverage Manager, Executive Chef, Sous Chef, Restaurant Owner, Market Research Analysts, Recruiters, Social Media Marketing Manager, Sale Representatives & Retail Managers, Fundraiser, Media Buyer

Course Title Key	<div style="display: inline-block; width: 15px; height: 15px; background-color: black; margin-right: 5px;"></div> Existing Courses	<div style="display: inline-block; width: 15px; height: 15px; background-color: blue; margin-right: 5px;"></div> Potential Courses (Subject to Change)
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MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
<b>Area of Interest Gateway (Grade 7):</b>  Think Tank  <b>Middle School Electives (Grades 7 &amp; 8):</b>  Innovation Lab  Money Doesn't Grow on Trees  Teen Chef	Accounting and Finance	Business Dynamics	Accounting  * Finance and Investments	* Advanced Business Seminar
	Entrepreneurship and Business Management		Management and Leadership  Entrepreneurship	
	Marketing and Sales		Marketing	
	Hospitality and Restaurant Management	Business Dynamics  Culinary Arts 1	Hospitality Management  Culinary Arts 2	
	<b>Additional Academy Elective Courses:</b>	Baking & Pastry Business Technology Culinary Arts 3	Sports & Entertainment Marketing Social Media Marketing	
	<b>CAPS Program:</b>	CAPS Business Administration and Management (Can substitute for the Advanced Course in any Business & Entrepreneurship Program of Study)		


\*Indicates new courses beginning in the 2020-21 school year.  
Students in the Class of 2022 & Beyond will have to complete a 3 Course Program of Study

# Engineering & Manufacturing



**Related Careers:** Aircraft Mechanic, Aeronautic Engineer, Architect, Building Engineer, Civil Engineer, CNC Machinist, Computer Control Programmer/Operator, Design Electrical Engineer, Engineer, Electrician, Entrepreneur, HVAC Controller, Industrial Engineer, Machinists, Manufacturing Mechanical Engineer, Process Engineer, Packaging Engineer, Process Engineer, Robot Technician, Quality Engineer, Structural Engineer, Tool and Die Maker, Welder

Course Title Key	■ Existing Courses	■ Potential Courses (Subject to Change)
---------------------	--------------------	--

MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
<b>Area of Interest Gateway (Grade 7):</b>  Teen Engineer  <b>Middle School Electives (Grades 7 &amp; 8):</b>  GTT: Architecture (PLTW)  GTT: Design and Manufacturing (PLTW)  GTT: Robotics (PLTW)	Architecture and Construction	Manufacturing and Construction	Construction  Civil Engineering & Architecture (PLTW**)	*Construction Management and Development
	Manufacturing and Fabrication Technologies		Welding and Metal Fabrication  Wood Production Technologies	*Manufacturing Design and Development
	Engineering and Design	Intro to Engineering Design (PLTW**)	Principles of Engineering (PLTW**)  Computer Integrated Manufacturing (PLTW**)  Aerospace Engineering (PLTW**)  Civil Engineering & Architecture (PLTW**)	Engineering Design & Development (PLTW**)
	Transportation Technologies	Small Gas Engines	Marine, Motorsport, and Outdoor Power Equipment	Super High Mileage Vehicle
	Additional Academy Elective Courses:	Advanced Welding – Design & Fabrication Advanced Woodworking – Cabinetry & Furniture		
	CAPS Program:	 Shakopee CAPS Engineering & Manufacturing (Can substitute for the Advanced Course in any Engineering & Manufacturing Program of Study)		

\* Indicates new courses beginning in the 2020-21 school year.

\*\* Project Lead the Way © affiliated course | pltw.org


Students in the Class of 2022 & Beyond will have to complete a 3 Course Program of Study

# Health Science



**Related Careers:** Medical Appliance Technician, Medical and Clinical Lab Technologist, Surgical Technologist, Medical Imaging Technologist, Biomedical Engineer, Forensic Science Technician, Dietetic Technician, Dietician and Nutritionist, Community Health Worker, Massage Therapist, Fitness Trainer and Aerobics Instructor, Athletic Trainer, Recreational Therapist, Physical Therapist, Occupational Therapist, Massage Therapist, Exercise Physiologist, Pharmacy Technician, Medical Assistant, Healthcare Social Worker, Physician, Physician Assistant, Licensed and Practical Nurse, Respiratory Therapist, Dentistry, Ophthalmology, Surgical and Medical Technician, Chiropractor

Course Title Key	■ Existing Courses	■ Potential Courses (Subject to Change)
---------------------	--------------------	--

MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
<b>Area of Interest Gateway (Grade 7):</b>  Snack Attack  <b>Middle School Electives (Grades 7 &amp; 8):</b>  GTT: Medical Detectives (PLTW)  2 Fit 2 Quit  Code Red	Biomedical	Human Body Systems	Principles of Biomedical Science (PLTW**)	Medical Interventions (PLTW**)
	Public Health		Global Health and Disease Prevention	*Community Health
	Exercise Science		Human Movement Sciences	*Sports Medicine
	Healthcare		Principles of Biomedical Science (PLTW**)	*Healthcare Simulation
			Nursing Assistant	
			Emergency Medical Responder	
<b>Additional Academy Elective Courses:</b>	CIS: Human Physiology, Technology, and Medical Devices Nutrition for the Human Body			
<b>CAPS Program:</b>	 CAPS Healthcare and Medicine (Can substitute for the Advanced Course in any Health Science Program of Study)			

\*Indicates new courses beginning in the 2020-21 school year.

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Students in the Class of 2022 & Beyond will have to complete a 3 Course Program of Study

# Human Services



**Related Careers:** Early Childhood Educator, K-12 Teacher, Administrator, Educational Paraprofessional, Training and Development Manager/Supervisor, Police and Sheriff's Patrol Officers, Correction Officers and Jailers, Attorney, Court Reporters, Paralegal and Legal Assistants, Government Service, Labor Relations Specialist, Firefighter, Military Service, Non-Governmental Organization, Lobbyist, Social and Human Service Assistant, Mental Health Counselors, Health Educators, Clinical, Counseling, and School Psychologist

Course Title Key	■ Existing Courses	■ Potential Courses (Subject to Change)
---------------------	--------------------	--

MIDDLE SCHOOL	HIGH SCHOOL				
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses	
<b>Area of Interest Gateway (Grade 6):</b> Be The Change  <b>Middle School Electives (Grades 7 &amp; 8):</b> Law and Order More Than Social Media	Teaching and Educational Services	Intro to Human Development	Exploring Education	Multicultural Education	
	Social and Mental Health Services	Human Relations	Positive Psychology: Building People and Community	*Community Leadership and Service	
	Public Service	Human Relations	Generation Now	Public Service	
	Law and Legal Services	Criminal Justice and the Court	A Case for Justice	Law and Legal Services	
	Additional Academy Elective Courses:	Advanced Child Development		Sociology of the Family	
	CAPS Program:	 Future Programming To Be Determined			

\*Indicates new courses beginning in the 2020-21 school year.  
 Students in the Class of 2022 & Beyond will have to complete a 3 Course Program of Study

# Science & Technology



**Related Careers:** Electrician, Electrical Engineer, Electronics Technician, Electrical Power-Line Installers and Repairers, Power Plant Technician and Operator, Electrical Systems Designer and Drafter, Network and Computer Systems Administrators, Computer Network Architects, Computer Hardware Engineer, Computer Hardware Technician and Repairer, Computer Research Scientist, Software Developer, Computer Systems Analyst, Computer and Information Systems, Computer Programmers, Information Security Analysts, Database Administrators, Natural Sciences Managers, Environmental Engineer, Green Technology and Alternative Energy Designer, Geoscientist & Conservation Scientists, Mining and Geological Engineer

Course Title Key	Existing Courses	Potential Courses (Subject to Change)
---------------------	------------------	--

MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
<b>Area of Interest Gateway (Grade 6):</b>  Programming is Electric	Computer Science	Computer Hardware and Software	AP Computer Science Principles [PLTW**]	*Technological Innovations  Environmental Ethics and Ecology
	Information Technology Solutions		Cyber Security	
<b>Middle School Electives (Grades 7 &amp; 8):</b>  Invisible World of Science & Technology  Apps Creation	Renewable Energy and Electrical Systems	Electricity	Energy and Power Generation	
	Environmental Science	Energy, Food, and The Outdoors	AP Environmental Science  *Environmental Sustainability	
	<b>Additional Academy Elective Courses:</b>	Mobile App Development	Web Development	
	<b>CAPS Program:</b>	Future Programming To Be Determined		

\*Indicates new courses beginning in the 2020-21 school year.

\*\*Project Lead the Way © affiliated course | pltw.org

Students in the Class of 2022 & Beyond will have to complete a 3 Course Program of Study



# MIDDLE SCHOOL ATTENDANCE AREAS

2020-21 SCHOOL YEAR



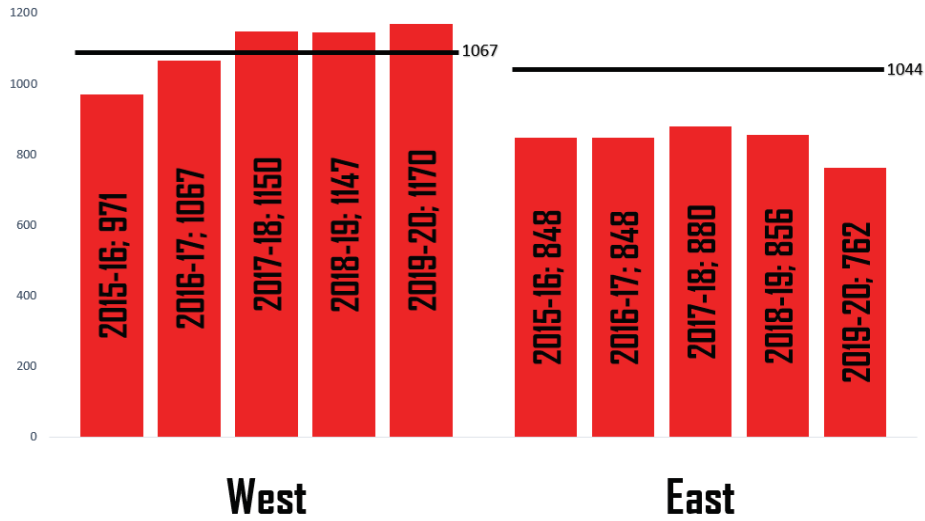
## WELCOME

- Purpose
  - Provide feedback to help district administration make recommendations to the school board about attendance areas and intra-district transfers
  - Provide the school board with information to make final decisions
  - Opportunity to ask questions and provide written feedback
- Format
  - Presentation: 15-20 minutes
  - Question and feedback cards available
- Post-meeting availability



# WHY ARE MIDDLE SCHOOL ATTENDANCE AREAS CHANGING?

## Enrollment by Year vs. Capacity



**Baseline enrollment end-of 18-19 school year**

		Kdg	1st	2nd	3rd	4th	5th	Total
East Middle	Red Oak	81	117	75	99	87	105	564
	Sun Path	95	104	103	117	87	105	611
								0
<b>Total</b>		176	221	178	216	174	210	

		Kdg	1st	2nd	3rd	4th	5th	Total
West Middle	Eagle Creek	136	118	135	117	127	135	768
	Jackson	134	149	126	151	131	161	852
	Sweeney	108	111	101	99	124	116	659
	<b>Total</b>	378	378	362	367	382	412	

East	6th	7th	8th	Total
Year 0: 18-19	252	287	298	837
Year 1: 19-20	231	252	287	770
Year 2: 20-21	193	231	252	676
Year 3: 21-22	234	193	231	658
Year 4: 22-23	196	234	193	623

West	6th	7th	8th	Total
Year 0: 18-19	384	367	402	1153
Year 1: 19-20	391	384	367	1142
Year 2: 20-21	363	391	384	1138
Year 3: 21-22	349	363	391	1103
Year 4: 22-23	344	349	363	1056

Year 0	316
Year 1	372
Year 2	462
Year 3	445
Year 4	433

**Totals**    554    599    540    583    556    622    3454

### Actual as of 9-18-19

East MS: 746  
 West MS: 1,173  
 Difference: 427

# CURRENT REALITY



- We are primarily using a “feeder” model from elementary to middle school
- The student count difference between middle schools is 427 for 2019-20; projected over 400 into the future.
- Capacities:
  - West Middle School | 1067 (1173)
  - East Middle School | 1044 (746)
- The difference creates challenges:
  - Core staffing is similar (Admin, counselors, etc.)
  - Teaming
  - Common areas (ex: commons, lunchroom, halls)
  - Transfer requests

\*Projections do not currently account for any new housing

# PROJECTED TIMELINE

Date (original timeline)	Item
3/16/19, School Board Meeting	Presentation on enrollment trends the last 2 years. included building capacities, student enrollment, and a review of development within the district.
7/8/19, Board summer retreat/work session	Review of data on current student populations by school, and projectons for the next 5 years  Board direction to develop ~3 Middle School scenarios without constraints of feeder elementary schools.
7/11/19, Community Facilities Task Force meeting	Similar information presented at Community Facilities Task Force meeting. Feedback similar to board feedback on feeder schools, and recognition of concern around size of EMS and WMS.
8/26/19, School Board Meeting	School Board meeting - decision, timeline, criteria presentation. Discuss process for public meetings, input, feedback
9/23 (preferred) School Board Meeting	Present ~3 draft scenarios and include multi-year projections. Get feedback. Possibly set final timeline for change.
9/23 - 12/9	Develop answers to open issues: Intra-district transfers & Open enrollments, Roll-up by grade-level or all move at once, Transportation, Students with Siblings, Childcare, Process for staff adjustments/moves, Communication plan, Other factors
10/14/19	School board meeting presentation of 2-3 draft scenarios
10/29/19: EMS 6-7pm 11/7/19: WMS 6-7pm	Review of proposed middle school attendance areas for 20-21(public meetings, availability online that includes lookup tool, other communications)
11/18/19	Board reviews feedback, and decides how to proceed
12/9/19 (or 1/6/20)	Action item: 20-21 proposed MS attendance areas
1/13/20-1/27/20	IC technical work: update address connections to schools, preload core, gateway, advanced courses
1/27/20	Parent Information Nights for MS registration
2/3/20	Registration portal opened

# SCENARIOS



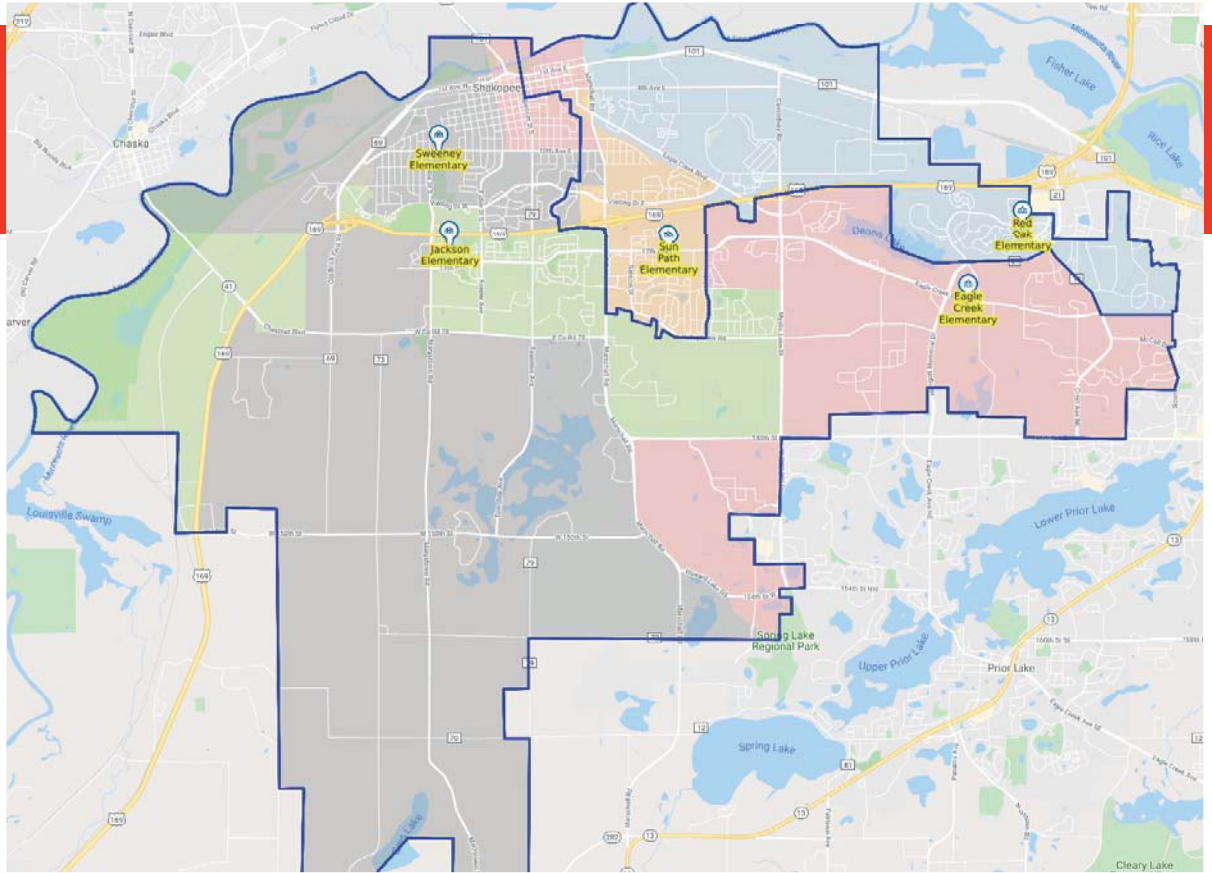
## Proposed criteria/parameters (not ranked in priority order)

- Walking distance
- Contiguous as much as possible
- Similar Demographics: Free/Reduced lunch, EL, SpEd
- Efficient Transportation
- Building capacity
- Recognition of proposed growth/developments
- Other considerations
- Last 3-5 years ... better 5-7

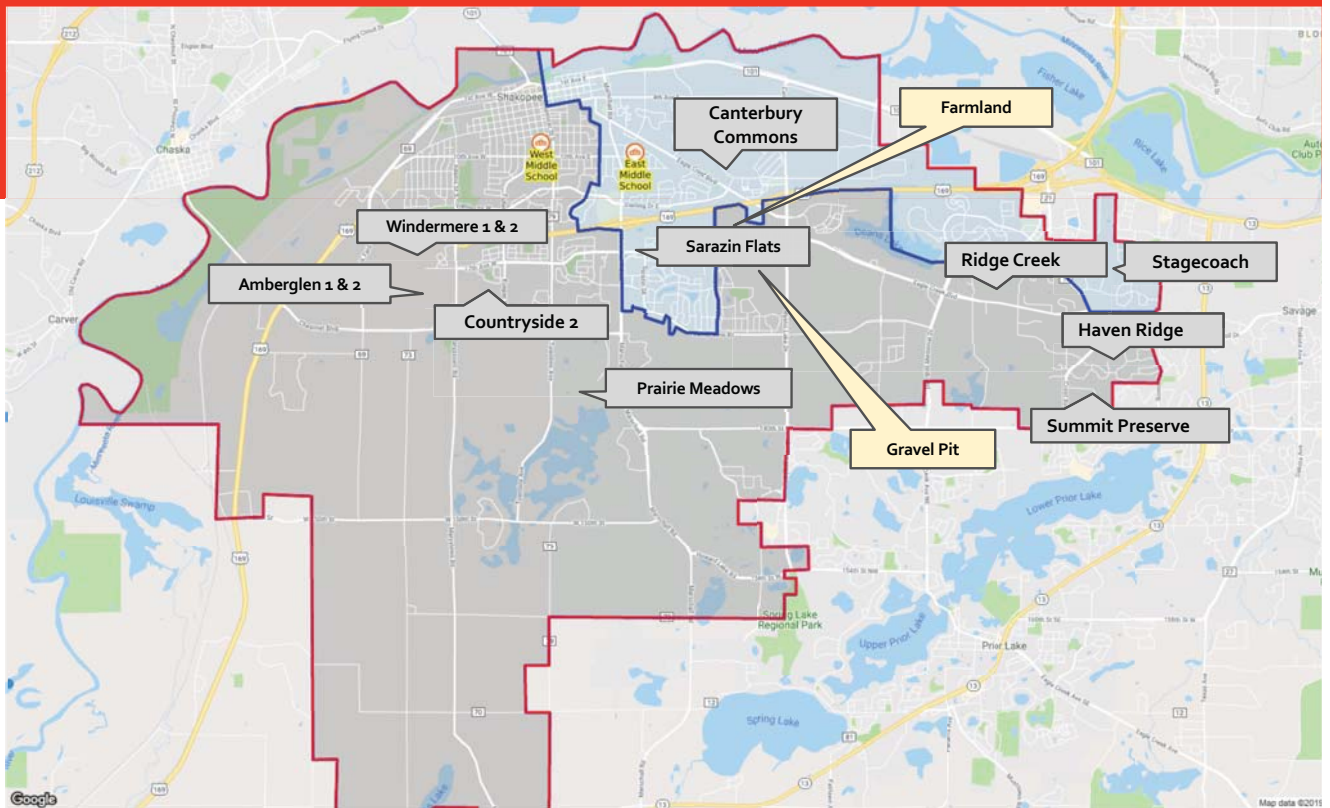


Current Elem Attendance Area	Current	#106	#107	Development Name	Active	Details	Single Family Units	Multi-Family Units/Townhouse	Apartments	K-5	6-8	9-12
Eagle Creek	WMS	EMS	EMS	Haven Ridge	Y		76	57	0	27.9	15.2	18.2
Eagle Creek	WMS	EMS	EMS	Haven Ridge South	N		32	0	0	7.7	4.5	5.8
Eagle Creek	WMS	EMS	EMS	Ridge Creek	Y	phase 1 - 44	101	0	0	24.2	14.1	18.2
Eagle Creek	WMS	EMS	EMS	Summit Preserve	Y		67	103	0	33.6	17.6	20.3
Eagle Creek	WMS	EMS	EMS	Gravel Pit (no application)	N							
Eagle Creek	WMS	EMS	EMS	Farmland north of gravel pit (no application)	N							
<b>Eagle Creek Total</b>							<b>276</b>	<b>160</b>	<b>0</b>	<b>93.4</b>	<b>51.4</b>	<b>62.5</b>
Jackson	WMS	WMS	WMS	Countryside 2nd Addition	Y		31	0	0	7.4	4.3	5.6
Jackson	WMS	WMS	WMS	Kristal Estates	N		5	0	0	1.2	0.7	0.9
Jackson	WMS	WMS	WMS	The Sixton Apartments	Y		0	0	133	13.3	6.7	6.7
Jackson	WMS	WMS	WMS	West Shakopee Gateway (no application)	N		0	0	0	0.0	0.0	0.0
<b>Jackson Total</b>							<b>36</b>	<b>0</b>	<b>133</b>	<b>21.9</b>	<b>11.7</b>	<b>13.1</b>
Rec Oak	EMS	EMS	EMS	Canterbury Commons	N		0	156	0	26.5	12.5	12.5
Rec Oak	EMS	EMS	EMS	Stagecoach at Southbridge	Y		60	0	0	14.4	8.4	10.8
Rec Oak	EMS	EMS	EMS	The Triple Crown at Canterbury	Y	300 unit started	0	0	600	60.0	30.0	30.0
<b>Red Oak Total</b>							<b>60</b>	<b>156</b>	<b>600</b>	<b>100.9</b>	<b>50.9</b>	<b>53.3</b>
SunPath	EMS	EMS	WMS	Sarazin Flats	Y		0	105	0	17.9	8.4	8.4
<b>Sun Psth Total</b>							<b>0</b>	<b>105</b>	<b>0</b>	<b>17.9</b>	<b>8.4</b>	<b>8.4</b>
Sweeney	WMS	WMS	WMS	Benedictine Health Services at Windermere	N	senior housing	0	0	0	0.0	0.0	0.0
Sweeney	WMS	WMS	WMS	Menden Addition	Y		12	0	0	2.9	1.7	2.2
Sweeney	WMS	WMS	WMS	Prairie Meadows 1st & 2nd Additions	Y	phase 1 - 25	45	0	0	10.8	6.3	8.1
Sweeney	WMS	WMS	WMS	Westridge Lake Estates	Y		14	0	0	3.4	2.0	2.5
Sweeney	WMS	WMS	WMS	Windermere - The Willows	N	summer - 80% inc	0	0	60	6.0	3.0	3.0
Sweeney	WMS	WMS	WMS	Windermere 1st Addition	Y	complete	19	0	0	4.6	2.7	3.4
Sweeney	WMS	WMS	WMS	Windermere 2nd Addition	Y	20% complete	27	0	0	6.5	3.8	4.9
Sweeney	WMS	WMS	WMS	Windermere South/Amberglen 1st Addition	Y		31	0	0	7.4	4.3	5.6
Sweeney	WMS	WMS	WMS	Windermere South/Amberglen 2nd Addition	N	under review	125	0	0	30.0	17.5	22.5
Sweeney	WMS	WMS	WMS	Windermere Townhomes	Y	complete	0	38	0	6.5	3.0	3.0
<b>Sweeney Total</b>							<b>273</b>	<b>38</b>	<b>60</b>	<b>78.0</b>	<b>44.3</b>	<b>55.2</b>
<b>Grand Total</b>							<b>645</b>	<b>459</b>	<b>793</b>	<b>312.1</b>	<b>166.7</b>	<b>192.5</b>

**CURRENT REALITY  
ELEMENTARY**



**CURRENT REALITY  
MIDDLE**



# CURRENT REALITY - STATISTICS

Current Reality #109		Total	Capacity	% Capacity	Open Seats		% F/R	%SpEd	% EL
	East	742	1044	71%	302		44%	18%	9%
	West	1175	1067	110%	-108		34%	15%	6%
						Range	10%	3%	3%

Grade 6 School 19-20			
Grade 5 School 18-19	East Middle School	West Middle School	Grand Total
Eagle Creek Elementary	21	106	127
Jackson Elementary	6	146	152
Red Oak Elementary	92	8	100
Sun Path Elementary	80	13	93
Sweeney Elementary	3	110	113
Elsewhere School	3	5	8
Nonpublic School	1	7	8
Not enrolled in district for 5th grade	9	17	26
<b>Grand Total</b>	<b>215</b>	<b>412</b>	<b>627</b>

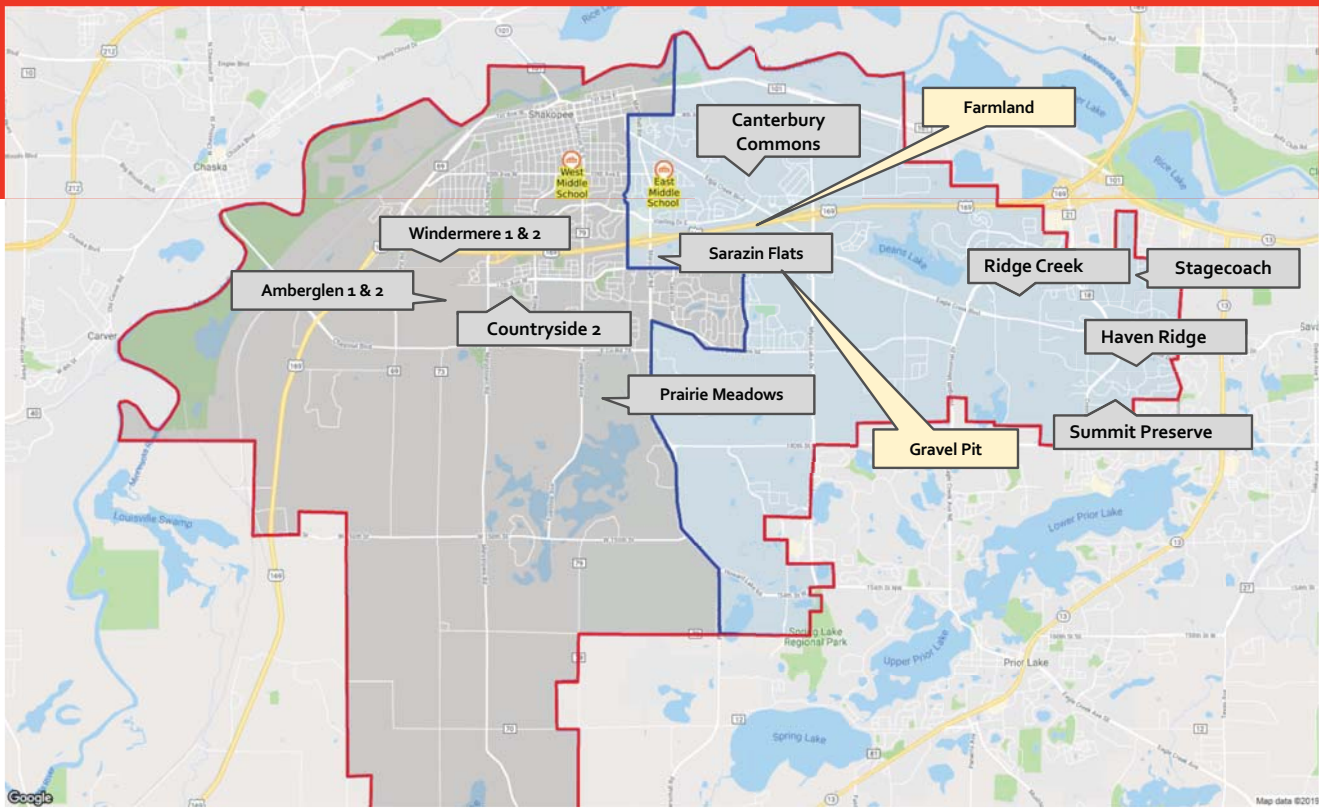
# CURRENT REALITY - MULTI-YEAR

Current Reality								Current Reality	
	Kdg	1st	2nd	3rd	4th	5th	Total		
East MS	208	210	211	202	223	224	1278		
West MS	301	336	349	330	339	331	1986		
<b>Total</b>	<b>509</b>	<b>546</b>	<b>560</b>	<b>532</b>	<b>562</b>	<b>555</b>	<b>3264</b>		

East	6th	7th	8th	Total	West	6th	7th	8th	Total	Difference	
Year 1: 20-21	214	244	287	745	Y1: 20-21	403	403	369	1175	Year 1	430
Year 2: 21-22	223	214	244	681	Y2: 21-22	339	403	403	1145	Year 2	464
Year 3: 22-23	202	223	214	639	Y3: 22-23	330	339	403	1072	Year 3	433
Year 4: 23-24	211	202	223	636	Y4: 23-24	349	330	339	1018	Year 4	382
Year 5: 24-25	210	211	202	623	Y5: 24-25	336	349	330	1015	Year 5	392
Year 6: 25-26	208	210	211	629	Y6: 25-26	301	336	349	986	Year 6	357

# #106 SCENARIO



## #106 SCENARIO - STATISTICS

#106		Total	Capacity	% Capacity	Open Seats	Range		
	East	877	1044	84%	167	% F/R	%SpEd	% EL
	West	947	1067	89%	120	38%	17%	8%
						39%	17%	7%
						1%	0%	1%

### Projected school changes

	5	6	7
East	62	59	81
West	156	132	150

### Projected 5<sup>th</sup> Grade Middle Schools

Grade 5	East	West
Eagle Creek	98	33
Jackson	43	83
Red Oak	80	12
Sun Path	44	50
Sweeney	15	105
Total	280	283

# #106 SCENARIO - MULTI-YEAR PROJECTIONS

## #106

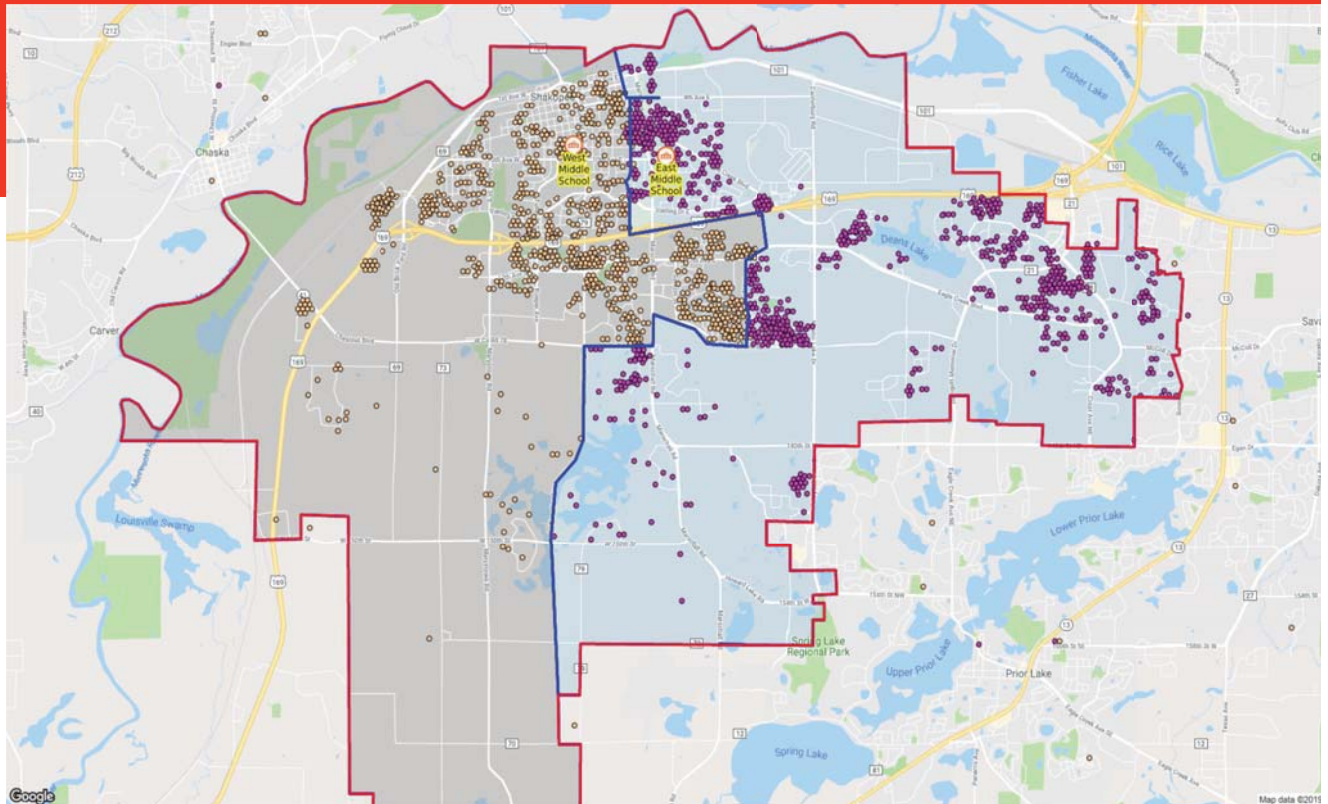
	Kdg	1st	2nd	3rd	4th	5th	Total
East MS	261	270	294	268	268	280	1641
West MS	252	281	270	269	299	283	1654
<b>Total</b>	<b>513</b>	<b>551</b>	<b>564</b>	<b>537</b>	<b>567</b>	<b>563</b>	<b>3295</b>

East	6th	7th	8th	Total
Year 1: 20-21	280	286	311	877
Year 2: 21-22	268	280	286	834
Year 3: 22-23	268	268	280	816
Year 4: 23-24	294	268	268	830
Year 5: 24-25	270	294	268	832
Year 6: 25-26	261	270	294	825

West	6th	7th	8th	Total
Y1: 20-21	283	330	334	947
Y2: 21-22	299	283	330	912
Y3: 22-23	269	299	283	851
Y4: 23-24	270	269	299	838
Y5: 24-25	281	270	269	820
Y6: 25-26	252	281	270	803

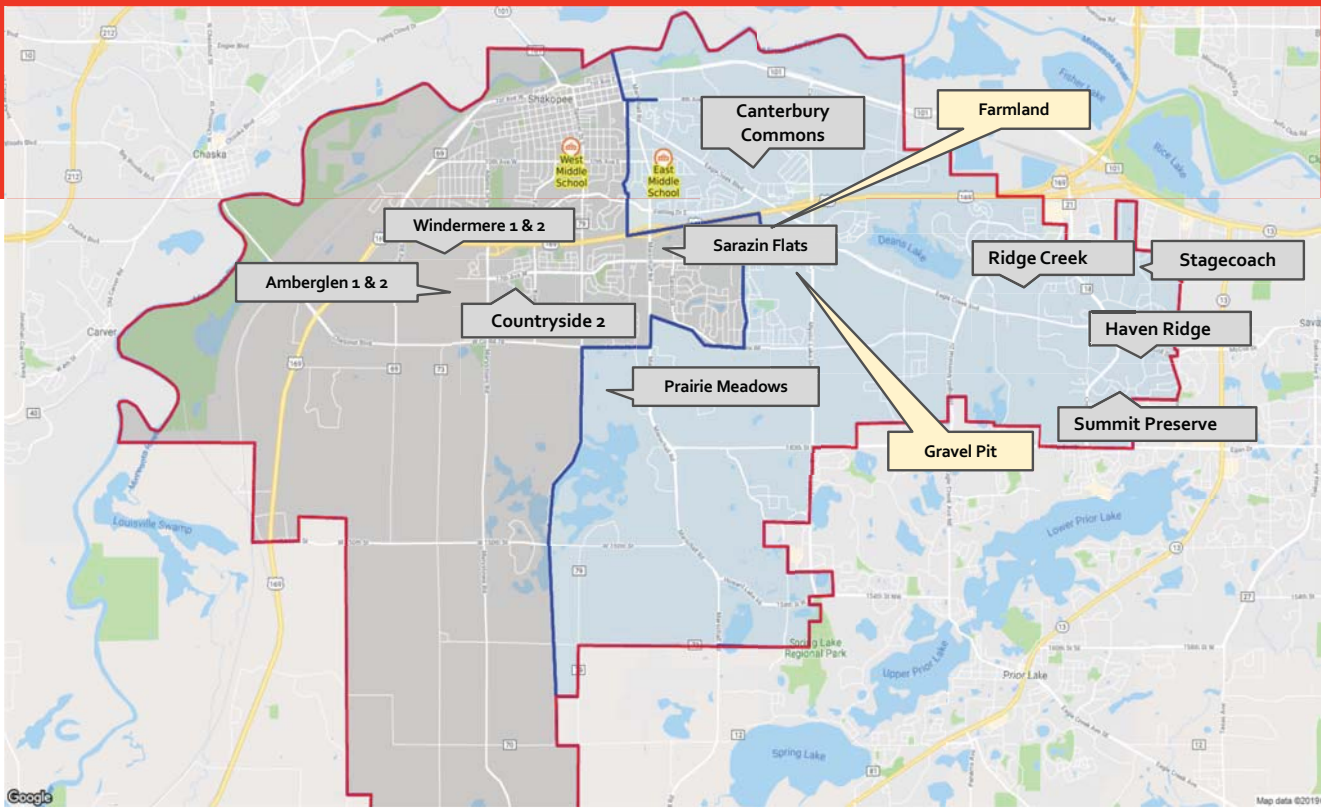
Difference	
Year 1	70
Year 2	78
Year 3	35
Year 4	8
Year 5	-12
Year 6	-22

## #107 SCENARIO



# #107

## SCENARIO



# #107 SCENARIO - STATISTICS

# 1 0 7	Total	Capacity	% Capacity	Open Seats	Range			
	East	893	1044	86%	151	% F/R	%SpEd	% EL
	West	931	1067	87%	136	40%	18%	7%
						4%	2%	0%

### Projected school changes

	5	6	7
East	67	72	88
West	168	153	158

### Projected 5<sup>th</sup> Grade Middle

Grade 5	East	West
Eagle Creek	94	37
Jackson	44	82
Red Oak	87	5
Sun Path	32	62
Sweeney	30	90
Total	287	276

# #107 - MULTI-YEAR PROJECTIONS

**#107**

	Kdg	1st	2nd	3rd	4th	5th	Total
East MS	260	270	302	279	278	287	1676
West MS	253	281	264	258	290	276	1622
<b>Total</b>	<b>513</b>	<b>551</b>	<b>566</b>	<b>537</b>	<b>568</b>	<b>563</b>	<b>3298</b>

East	6th	7th	8th	Total
Year 1: 20-21	287	294	312	893
Year 2: 21-22	278	287	294	859
Year 3: 22-23	279	278	287	844
Year 4: 23-24	302	279	278	859
Year 5: 24-25	270	302	279	851
Year 6: 25-26	260	270	302	832

West	6th	7th	8th	Total
Y1: 20-21	276	322	333	931
Y2: 21-22	290	276	322	888
Y3: 22-23	258	290	276	824
Y4: 23-24	264	258	290	812
Y5: 24-25	281	264	258	803
Y6: 25-26	253	281	264	798

Difference	
Year 1	38
Year 2	29
Year 3	-20
Year 4	-47
Year 5	-48
Year 6	-34

## INTRA-DISTRICT TRANSFERS (PROPOSAL)

- Intra-District Transfers limited to 100 student difference
  - If more than 100, a lottery will be used
- Application Deadline of January 31 for upcoming school year
- Once approved, no need to re-apply
- Transportation not provided



# INTRA-DISTRICT TRANSFERS... ONE YEAR ONLY (PROPOSAL)



- Intra-District Transfers limited to 150 student difference
  - 8<sup>th</sup> grade preference
  - If more than 150, a lottery will be used
- Application Deadline of January 31 for upcoming school year
- Once approved, no need to re-apply
- Shuttle provided '20-21 only

The screenshot shows the Shakopee Public Schools website. The header includes navigation links: Home, Our District, Enroll, Parents/Students, Departments, Teaching & Learning, Community Ed, and Calendar. The main content area is titled "2020-2021 Middle School Attendance Area Information" and includes a "BACKGROUND" section. The background text states: "Beginning in the 2020-21 school year, our district will have new attendance areas for East Middle School and West Middle School. The current attendance areas for our middle schools (former junior highs) have been in place since the 2011-12 school year. The three elementary schools with the most students (Eagle Creek, Jackson & Sweeney) primarily feed into West Middle School. The two smaller elementary schools (Red Oak & Sun Path) primarily feed into East Middle School. For reference, Red Oak and Sun Path were the two largest elementary schools when these attendance areas were originally drawn." Below this, it mentions: "Growth patterns within the district over the last nine years have led to a growing difference in the number of students at each of our middle schools. The student count difference between East and West is currently 427 students and projected at more than 400 into the future if attendance areas stay the same. West Middle School is more than 100 students over capacity. East Middle School is about 300 students below capacity. The difference in size of each school presents some challenges in the way our schools operate including: pressure on common areas, challenges in the..." The page also features a "Questions? Feedback?" section with an email address and "Important Dates" for Middle School Attendance Areas Information and Input Sessions.

## HOW ARE YOU COMMUNICATING INFORMATION?



- Red folders: Elementary families
- Email blasts to all district parents/guardians
- Informational Tables at elementary and middle school conference nights
- Website (translated information as well)
- School board meetings
- Feedback:  
[communications@shakopee.k12.mn.us](mailto:communications@shakopee.k12.mn.us)
- School newsletters from principals
- Shakopee Valley News | Stories and Guest Commentaries

COMMENTS?  
QUESTIONS?

PLEASE VISIT: [SHAKOPEE.K12.MN.US/Page/9960](https://shakopee.k12.mn.us/Page/9960)





# MIDDLE SCHOOL ATTENDANCE AREAS

SCHOOL BOARD MEETING 12/9/19

2020-21 SCHOOL YEAR



# CURRENT REALITY



- We are primarily using a “feeder” model from elementary to middle school
- The student count difference between middle schools is 427 for 2019-20; projected over 400 into the future.
- Capacities:
  - West Middle School | 1067 (1173)
  - East Middle School | 1044 (746)
- The difference creates challenges:
  - Core staffing is similar (Admin, counselors, etc.)
  - Teaming
  - Common areas (ex: commons, lunchroom, halls)
  - Transfer requests

# PROJECTED TIMELINE

Date (original timeline)	Item
3/16/19, School Board Meeting	Presentation on enrollment trends the last 2 years. Included building capacities, student enrollment, and a review of development within the district.
7/8/19, Board summer retreat/work session	Review of data on current student populations by school, and projections for the next 5 years  Board direction to develop ~3 Middle School scenarios without constraints of feeder elementary schools.
7/11/19, Community Facilities Task Force meeting	Similar information presented at Community Facilities Task Force meeting. Feedback similar to board feedback on feeder schools, and recognition of concern around size of EMS and WMS.
8/26/19, School Board Meeting	School Board meeting - decision, timeline, criteria presentation. Discuss process for public meetings, input, feedback
9/23 (preferred) School Board Meeting	Present ~3 draft scenarios and include multi-year projections. Get feedback. Possibly set final timeline for change.
9/23 - 12/9	Develop answers to open issues: Intra-district transfers & Open enrollments, Roll-up by grade-level or all move at once, Transportation, Students with Siblings, Childcare, Process for staff adjustments/moves, Communication plan, Other factors
10/14/19	School board meeting presentation of 2-3 draft scenarios
10/29/19: EMS 6-7pm 11/7/19: WMS 6-7pm	Review of proposed middle school attendance areas for 20-21 (public meetings, availability online that includes lookup tool, other communications)
11/18/19	Board reviews feedback, and decides how to proceed
12/9/19 (or 1/6/20)	Action item: 20-21 proposed MS attendance areas
1/13/20-1/27/20	IC technical work: update address connections to schools, preload core, gateway, advanced courses
1/27/20	Parent Information Nights for MS registration
2/3/20	Registration portal opened

# HOW DID WE COMMUNICATE INFORMATION?



## **Week of September 23:**

- Created online “Attendance Areas Information Center”
- Shared first round of communication with all SPS staff and parents and encouraged them to submit questions, feedback, and/or concerns
- Shared information in Board Brief with all staff, parents, and community members subscribed to our email database

## **Week of October 14:**

- Shared updated second round of communication with all SPS staff and parents and encouraged them to submit questions, feedback, and/or concerns
- Updated website with board approved scenario maps
- Commentary appeared in Shakopee Valley News
- Informational table at Red Oak conference nights

# HOW DID WE COMMUNICATE INFORMATION?



## **Week of October 21:**

- Informational tables at East and West conference nights
- Information sent home in elementary student red folders

## **Week of October 28:**

- Public Listening and Input Session #1
- Shared information in Board Brief with all staff, parents, and community members subscribed to our email database
- Shared third round of communication with all staff and parents and encouraged them to submit questions, feedback, and/or concerns

## **Week of November 4:**

- Public Listening and Input Session #2
- Shared fourth round of communication with all staff and parents and encouraged them to submit questions, feedback, and/or concerns

# HOW DID WE COMMUNICATE INFORMATION?



## **Week of November 18:**

- Shared information in Board Brief with all staff, parents, and community members subscribed to our email database
- Informational tables at elementary conference nights

## **Week of November 25:**

- Informational tables at elementary conference nights

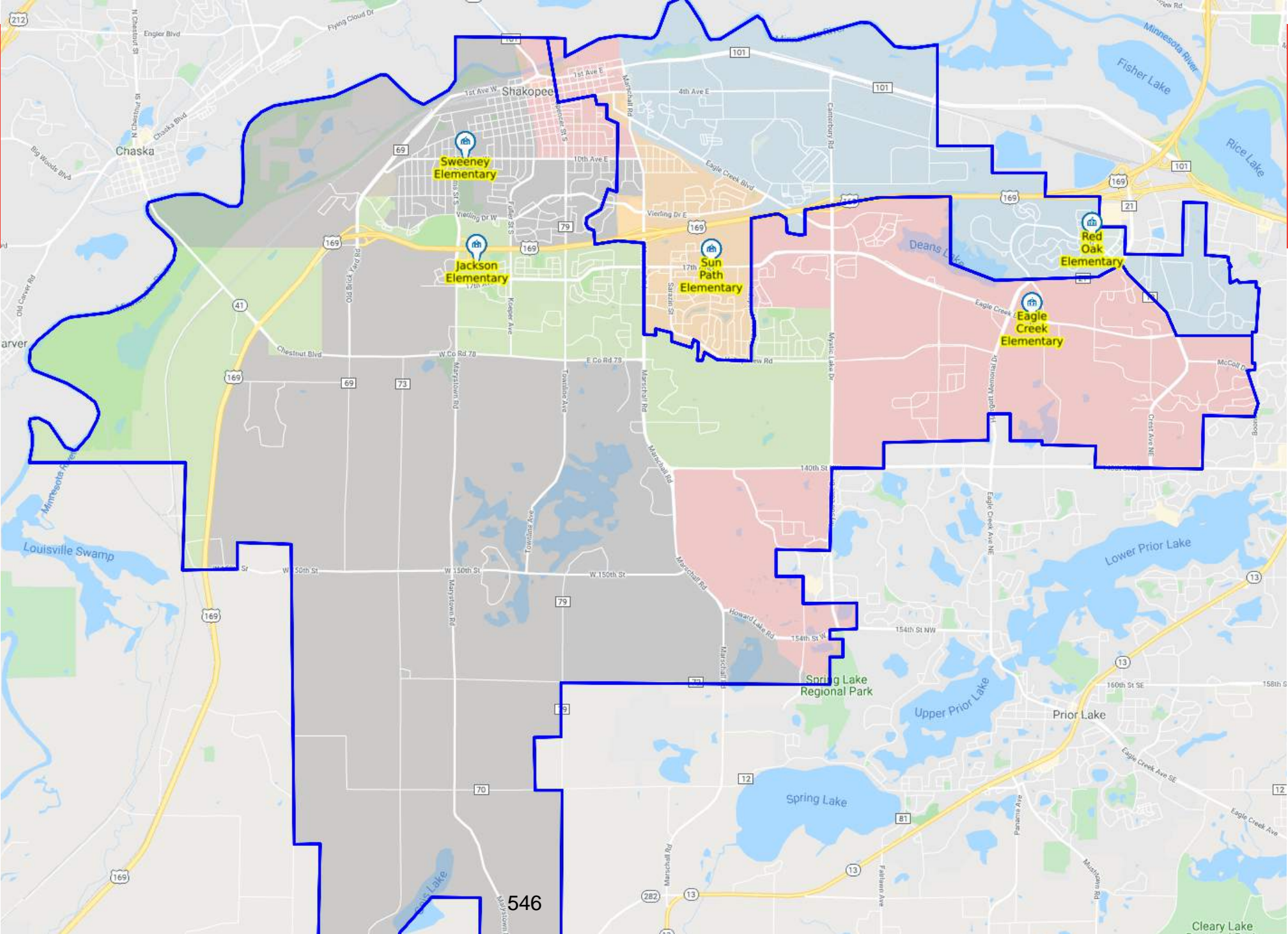
## **Week of December 2:**

- Shared fifth round of communication with all staff and parents, ahead of expected school board discussion/decision and encouraged them to submit questions, feedback, and/or concerns

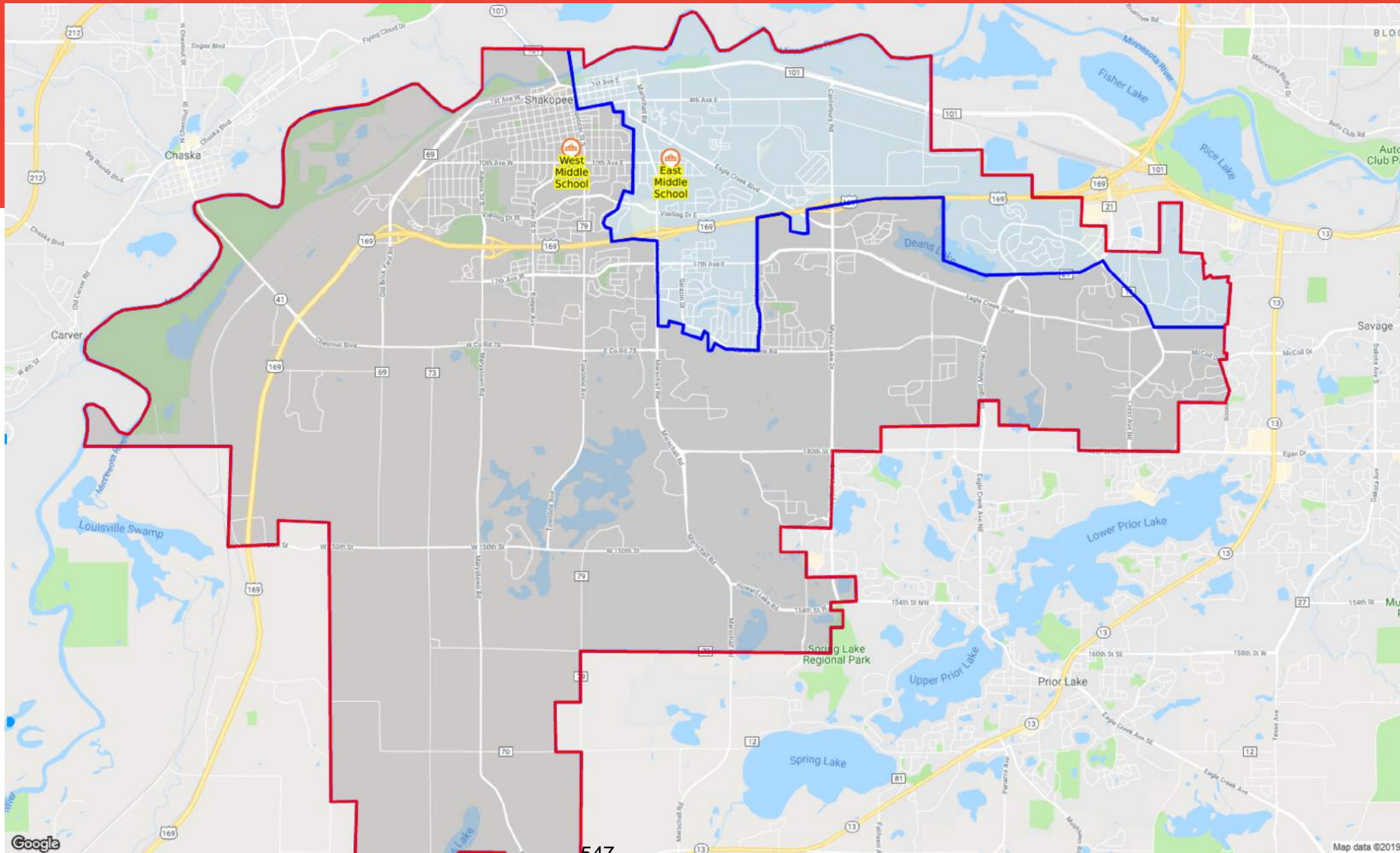
## **Continuous:**

- Principals shared updates in parent newsletters
- The Communications Department updated the online Attendance Areas Information Center
- Superintendent, Assistant Superintendent, and Communications Department personally responded to emails and calls
- Articles appeared in the Shakopee Valley News

# CURRENT REALITY ELEMENTARY



**CURRENT  
REALITY  
MIDDLE**



# SCENARIOS



## Proposed criteria/parameters (not ranked in priority order)

- Walking distance
- Contiguous as much as possible
- Similar Demographics: Free/Reduced lunch, EL, SpEd
- Efficient Transportation
- Building capacity
- Recognition of proposed growth/developments
- Other considerations
- Last 3-5 years ... better 5-7



# RECOMMENDATIONS (SUPERINTENDENT & ASSISTANT SUPERINTENDENT)

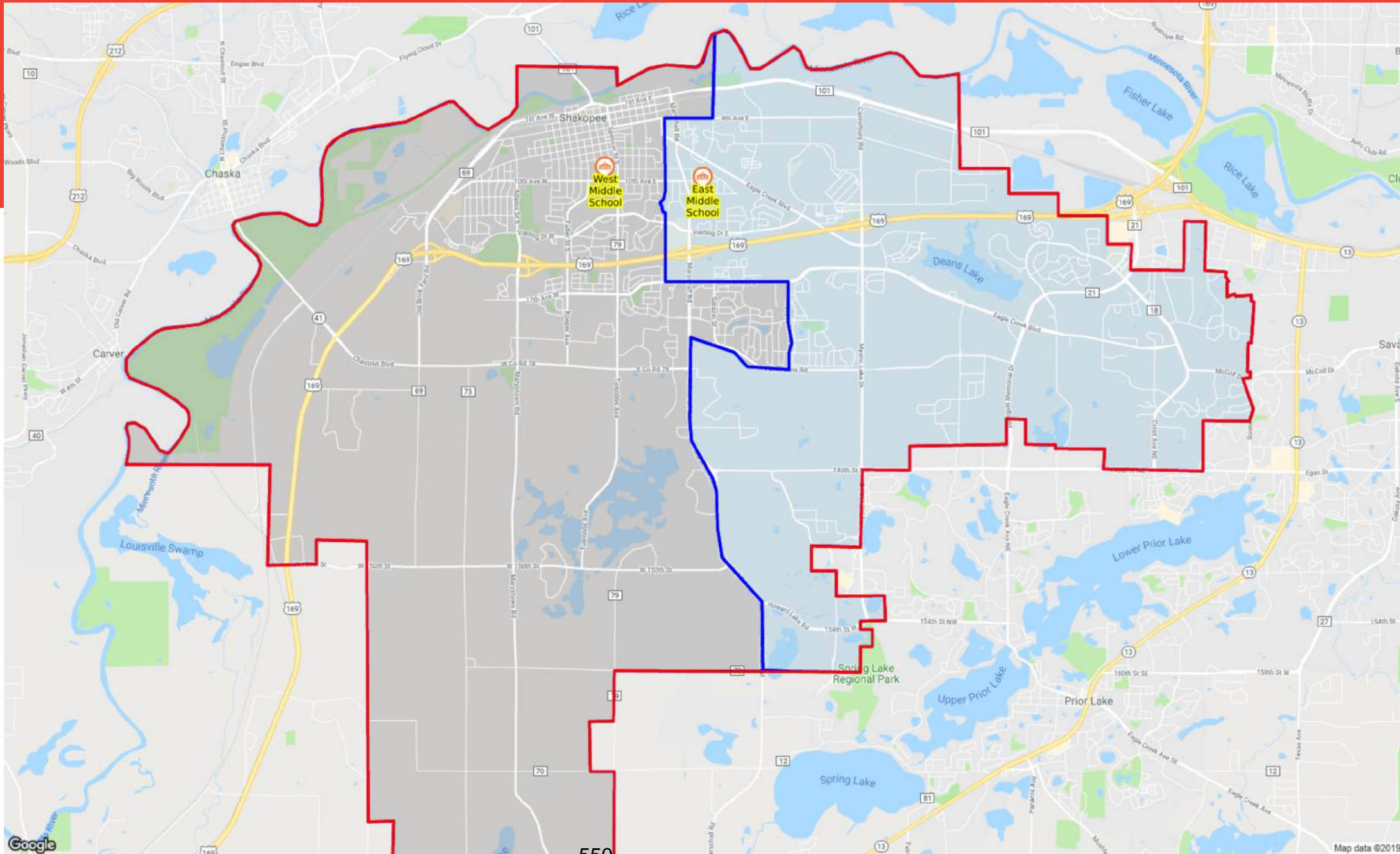


Scenario #106

Intra-district transfer  
plan as presented

# #106

SCENARIO



# #106 SCENARIO - STATISTICS

# 1 0 6		Total	Capacity	% Capacity	Open Seats	New Devel	Projected	% Capacity	Proj Open		% F/R	%SpEd	% EL
	East	877	1044	84%	167	111	988	95%	56		38%	17%	8%
	West	947	1067	89%	120	56	1003	94%	64		39%	17%	7%
										Range	1%	0%	1%

## Projected school changes

	5	6	7
East	62	59	81
West	156	132	150

## Projected 5<sup>th</sup> Grade Middle Schools

Grade 5	East	West
Eagle Creek	98	33
Jackson	43	83
Red Oak	80	12
Sun Path	44	50
Sweeney	15	105
<b>Total</b>	<b>280</b>	<b>283</b>

# #106 SCENARIO - MULTI-YEAR PROJECTIONS

## #106

	Kdg	1st	2nd	3rd	4th	5th	Total
East MS	261	270	294	268	268	280	1641
West MS	252	281	270	269	299	283	1654
Total	513	551	564	537	567	563	3295

East	6th	7th	8th	Total
Year 1: 20-21	280	286	311	877
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West	6th	7th	8th	Total
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Y4: 23-24	270	269	299	838
Y5: 24-25	281	270	269	820
Y6: 25-26	252	281	270	803

Difference	
Year 1	70
Year 2	78
Year 3	35
Year 4	8
Year 5	-12
Year 6	-22

# INTRA-DISTRICT TRANSFERS | ONE YEAR ONLY (2020-21 SCHOOL YEAR)



- ❑ Intra-District Transfers limited to 150 student difference between schools
  - Impacted 8<sup>th</sup> graders receive preference
  - If more than 150, a lottery will be used
- ❑ Application Deadline of January 31 for upcoming school year
- ❑ Once approved, no need to re-apply
- ❑ Shuttle provided '20-21 school year for 8<sup>th</sup> grade students only (additional grades dependent on space)

# INTRA-DISTRICT TRANSFERS

## 2021-22 AND BEYOND

- ❑ Intra-District Transfers limited to 100 student difference
  - If more than 100, a lottery will be used
- ❑ Application Deadline of January 31 for upcoming school year
- ❑ Once approved, no need to re-apply
- ❑ Transportation not provided



**From:** Scott County Elections  
**To:** [Amy Jirik](#); [Dawn Meyer](#); [Ellen Classen](#); [Heidi Emerson](#); [Heidi Voels \(hvoels@jordanmn.gov\)](#); [Janet Ringberg](#); [Leah Stender \(lstender@ci.new-prague.mn.us\)](#); [Lori Hensen](#); [Patty Solheid](#); [Sandra Green](#); [Terri Valiant](#); [Belle Plaine Twp Clerk](#); [Blakeley Township Clerk](#); [Cedar Lake Township Clerk](#); [Credit River Township Clerk](#); [Helena Township Clerk](#); [Jackson Township Clerk](#); [Louisville Township Clerk](#); [New Market Township Clerk](#); [Sand Creek Township Clerk](#); [Spring Lake Township Clerk](#); [St Lawrence Township Clerk](#); [Hope Mack](#); [Jackie Fahey](#); [Jami Kenney](#); [Janelle Sasse](#); [Jonathan Jackson](#); [Kris Davis](#); [Martha Walz](#); [Koehn Sarah](#)  
**Cc:** [Scott County Elections](#)  
**Subject:** FW: [External]Polling Place Designations  
**Date:** Tuesday, December 04, 2018 1:18:17 PM  
**Importance:** High

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Please take a look at the info below – thank you!

Julie

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**From:** Hegg, Stella (OSS) [mailto:stella.hegg@state.mn.us]  
**Sent:** Tuesday, December 04, 2018 12:49 PM  
**To:** Department, Elections (OSS)  
**Subject:** [External]Polling Place Designations  
**Importance:** High

Office of the Minnesota Secretary of State  
Elections Division

December 4, 2018

To: County Auditors and Election Administrators:

Just want to send out a reminder about the 2017 legislative changes to M.S. 204B.16, subd. 1 (Municipal and County-Unorganized Territory Polling Place Designations) and 205A.11, subd. 2 (School District Combined Polling Places Designations). See statutory language changes below.

Please share this e-mail with your city, town and school district election officials so they are reminded of the 2017 changes.

OSS believes that the legislature was seeking to lessen voter confusion and frustration as it relates to voters' perceptions of "ever changing" poll places from one election to the next by:

- A. Requiring all municipalities (and counties with unorganized territories) to designate polling places for each precinct by December 31<sup>st</sup> each year for the next calendar year.
- B. Requiring school districts using combined polling places for standalone elections to designate polling places for the combination(s) by December 31<sup>st</sup> each year for the next calendar year. A school district may only use a polling place for a combination if that location has been designated as a polling place by a municipality (or a county for unorganized territory).

We offer a few clarifying thoughts:

1. Municipalities (and counties with unorganized territories) designate their polling places for

each precinct each year *regardless* if there is an election scheduled for the next year or not (in the event of a special election that is called).

2. Municipalities (and counties with unorganized territories) designate their polling places for each precinct each year even if *no change* is noted for the next calendar year.
3. Municipalities (and counties with unorganized territories) must designate their polling places each year by ordinance or resolution.
4. School districts designate their combined polling places for each precinct each year regardless if there is an election scheduled for the next year or not (in the event of a special election that is called).
5. School Districts designate their combined polling places for each precinct each year even if *no change* is noted for the next calendar year.
6. School districts must designate their combined polling places each year by resolution.
7. A polling place may only be designated for a school district combination if that location has been designated as a polling place by a municipality (or a county for unorganized territory).
  - a. If a school building has not been designated for use as a polling place by a municipality (or county with unorganized territory), the school building cannot be designated as a combined location by the school district.
  - b. Counties only have authority to designate polling places for unorganized territories. A county cannot designate a polling place on behalf of a school district.
8. A school district that does not pass a resolution designating combined polling places by December 31<sup>st</sup> could be putting itself in the position of having to use the regular polling places for all individual precincts in the school district for any standalone elections in the following year.

***As OSS cannot provide legal opinions***, each jurisdiction should consult with their legal advisor for their advice on the interpretation and effect of the new statutory language.

## **204B.16 POLLING PLACES; DESIGNATION.**

Subd. 1 changes effective January 1, 2018, and applies to any special election held on or after that date.

Subd. 1a changes effective July 1, 2017

Subdivision 1. **Authority; location.** By December 31 of each year, the governing body of each municipality and of each county with precincts in unorganized territory ~~shall~~ **must** designate by ordinance or resolution a polling place for each election precinct. The polling places designated in the ordinance or resolution are the polling places for the following calendar year, unless a change is made:

(1) pursuant to section 204B.175;

(2) because a polling place has become unavailable; or

(3) because a township designates one location for all state and federal elections and one location for all township only elections.

Polling places must be designated and ballots must be distributed so that no one is required to go to more than one polling place to vote in a school district and municipal election held on the same day. The polling place for a precinct in a city or in a school district located in whole or in part in the metropolitan area defined by section 200.02, subdivision 24, shall be located within the boundaries of the precinct or within one mile of one of those boundaries unless a single polling place is designated for a city pursuant to section 204B.14, subdivision 2, or a school district pursuant to section 205A.11. The polling place for a precinct in unorganized territory may be located

outside the precinct at a place which is convenient to the voters of the precinct. If no suitable place is available within a town or within a school district located outside the metropolitan area defined by section 200.02, subdivision 24, then the polling place for a town or school district may be located outside the town or school district within five miles of one of the boundaries of the town or school district.

## **205A.11 PRECINCTS; POLLING PLACES.**

Changes effective January 1, 2018, and applies to any special election held on or after that date.

Subd. 2. **Combined polling place.** (a) When no other election is being held in two or more precincts on the day of a school district election, the school board may designate one or more combined polling places at which the voters in those precincts may vote in the school district election.

(b) By December 31 of each year, the school board must designate, by resolution, combined polling places. The combined polling places designated in the resolution are the polling places for the following calendar year, unless a change is made:

(1) pursuant to section 204B.175; or

(2) because a polling place has become unavailable.

(c) If the school board designates combined polling places pursuant to this subdivision, polling places must be designated throughout the district, taking into account both geographical distribution and population distribution. A combined polling place must be at a location designated for use as a polling place by a county or municipality.

(d) In school districts that have organized into separate board member election districts under section 205A.12, a combined polling place for a school general election must be arranged so that it does not include more than one board member election district.

Best,

## **Stella Mary Hegg, MPA**

*Senior State Program Administrator*

**Office of Minnesota Secretary of State, Steve Simon**

180 State Office Building, 100 Rev. Dr. Martin Luther King Jr. Blvd.

St. Paul, MN 55155

Phone: 651-556-0646

E-mail: [stella.hegg@state.mn.us](mailto:stella.hegg@state.mn.us)

Website: <https://www.sos.state.mn.us/>

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**NOTICE: E-mail correspondence to and from the Office of the Secretary of State of Minnesota may be public data subject to the Minnesota Data Practices Act and/or may be disclosed to third parties**

RESOLUTION ESTABLISHING COMBINED POLLING PLACES  
FOR MULTIPLE PRECINCTS AND  
DESIGNATING HOURS DURING WHICH THE POLLING  
PLACES WILL REMAIN OPEN FOR VOTING  
FOR SCHOOL DISTRICT ELECTIONS NOT HELD  
ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No.720, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated **for use as a polling place** by a county or municipality. The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election **in the calendar year following the adoption of this resolution:**

(Set forth each combined polling place explaining which precincts are being served, such as:)

**Combined Polling Place (Shakopee P-1):**

**Shakopee West Middle School, 200 10<sup>th</sup> Avenue East, Shakopee, MN 55379**

"This combined polling place serves all territory in Independent School District No. 720 located in Jackson Township; Louisville Township; Sand Creek Township; the City of Shakopee; the City of Prior Lake, and the City of Savage; Scott County, Minnesota."

Note: See Section 2.3.2 of the Election Manual regarding changing polling places in the case of an emergency or if the polling place is no longer available.

\*3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a nonforwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

Note: A resolution similar to this model resolution must be adopted by December 31 of each year, and the combined polling places specified shall be the combined polling places for the following calendar year.

The motion for the adoption of the foregoing resolution was made by \_\_\_\_\_ and duly seconded by \_\_\_\_\_ and upon roll call vote the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA     )  
COUNTY OF SCOTT        )

I, the undersigned, being the fully qualified and acting Clerk of Independent School District No. 720 (Shakopee Public Schools), State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of the District held on the 9th day of December, 2019, with the original thereof on file in the school business office, and the same is a full, true and complete transcript insofar as the same relates to the adoption of this resolution.

WITNESS MY HAND officially as such Clerk this 9<sup>th</sup> day of December, 2019.

\_\_\_\_\_  
Board Clerk Angela Tucker