

SHAKOPEE PUBLIC SCHOOLS



SCHOOL BOARD AGENDA





Shakopee Public Schools
Board Business Meeting
Shakopee Public Schools District Office Board
Room, 1200 Town Square, Shakopee, MN
55379

December 12, 2016
6:00 PM

1. CALL TO ORDER AND ROLL CALL - TRUTH IN TAXATION HEARING - CHAIR BOWERMAN. 7
2. ADJOURNMENT OF HEARING.
3. FOLLOWING HEARING - CALL TO ORDER AND ROLL CALL - BOARD BUSINESS MEETING - CHAIR BOWERMAN.
4. WE ARE SHAKOPEE SCHOOLS - GOOD NEWS ITEMS.
5. RECOGNITION OF VISITORS TO BOARD MEETING.
6. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS.
7. CONSENT ITEMS
 7. 1. Personnel Items

7.1.1 Acceptance of Resignation

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

Freeze, Julie, Program Support Assistant, Central Family Center, 1/02/2017

Recommended Action

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

7.1.2 Acceptance of Retirement

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

Burlager, Mike, Director of Finance, District Office, 6/30/2017

Recommended Action

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

7.1.3 Approval of Non-Certified Contracts

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

Ecklund, Jennifer, Health Assistant, High School, \$22.09/hr, 12/05/2016,

Replacement

Fesler-Faue, Brianna, Program Support Assistant, Jackson Elementary School, \$14.30/hr,

12/05/2016, Replacement

Hennen, Karen, Program Support Assistant, Red Oak Elementary School,

\$14.30/hr, 11/18/2016, Replacement

Johnson, Amy, Health Assistant, East Junior High School, \$22.09/hr, 12/02/2016,

Replacement

Olson, Melissa, Office Assistant, High School, \$14.95/hr, 12/05/2016,

Replacement

Riley, Aimee, Program Support Assistant, Jackson Elementary School, \$14.30/hr,

11/18/2016, New position, compensatory funding

Tousignant, Janice, Program Support Assistant, Central Family Center, \$14.86/hr,

11/14/2016, Replacement

Recommended Action

Approve non-certified contracts as presented.

7.1.4 Approval of Long Term Substitute Contracts

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

Approx. Days, FTE, Salary

Brandmire, Sarah, Strunk, Elizabeth, Teacher, Special Services, Sweeney

Elementary School, 11/03/2016 through approx. 2/09/2017, BA Step 3, 59, 1.0,

\$212.04/day

Leroux, Karen, Musloff, Kaitlin, Teacher, Grade 3, Sun Path Elementary School,

2/23/2017 through approx. 5/26/2017, MA + 30 Step 8, 63, 1.0, \$326.09/day

Nyberg, Kirsten, Hunt, Erin, Teacher, Social Studies, High School, 11/28/2016

through approx. 1/03/2017, BA Step 3, 24, 1.0, \$212.04/day

Recommended Action

Approve long term substitute contracts as presented.

7.1.5 Approval of Co-Curricular Assignments

Last Name, First Name, Position

Johnston, Matthew, Academic Challenge

Miller, Jon, Assistant Boys Basketball

Snell, Brian, Assistant Boys Basketball

Olene, Timothy, Assistant Boys Basketball

Lingenfelter, Steven, Assistant Boys Basketball

Cronin, Chris, Assistant Boys Basketball

Lundberg, Phillip, Assistant Boys Hockey

Haglund, John, Assistant Boys Hockey

Weber, Jeffery, Assistant Boys Hockey

Lonke, Cory, Assistant Boys Hockey

Neuharth, Elizabeth, Assistant Boys Swim/Dive

Neuharth, Jared, Assistant Boys Swim/Dive

Hildebrandt, Sean, Assistant Coach Robotics
Flemming, Kristi, Assistant Coach Robotics
Schnackenberg, Kelsey, Assistant Dance Coach
Sayer, Samantha, Assistant Dance Coach
Mack, Tanya, Assistant Dance Coach
Nyberg, Kirsten, Assistant Dance Coach
Hack, Steven, Assistant Girls Basketball
Russell, Daniel, Assistant Girls Basketball
Tiedens, Scott, Assistant Girls Basketball
Carter, Jason, Assistant Girls Hockey
Boots, James, Assistant Girls Hockey
Fish, Joshua, Assistant Girls Hockey
DeMars, Stephanie, Assistant Girls Hockey
Johnson, Zoe, Assistant Girls Swim/Dive
Webster, Stephanie, Assistant One Act Play
TenEyck, Breanna, Assistant Speech
Wilson, Kathrine, Assistant Speech
Webster, Stephanie, Assistant Speech
Nyberg, Kirsten, Assistant Winter Dance Coach
Brown, Andrew, Assistant Wrestling Coach
LeVesseur, Marcus, Assistant Wrestling Coach
Peters, Shane, Assistant Wrestling Coach
Harwood, Derek, Assistant Wrestling Coach
Carlson, James, Assistant Wrestling Coach
Boos, Dan, Assistant Wrestling Coach
Horton, Jareck, Assistant Wrestling Coach
Philipp, Jennifer, Cheerleading Advisor
Slaughter, Duane, Concessions Manager - Winter
Kugath, Bruce, Head Boys Basketball
Loiselle, Edward, Head Boys Hockey
Hills, Eric, Head Boys Swim/Dive
Anderson, Todd, Head Coach Robotics
Schweigert, Rachael, Head Dance Coach
Mitchell, Juan, Head Girls Basketball
Hunt, Erin, Head Girls Hockey
Evenson, Rachael, Head Speech
Jackson, Jim, Head Wrestling Coach
Browning-Zerby, Ann, HS Mock Trial
Neu, Mark, JH Wrestling Coach
Girdner, Timothy, JH Wrestling Coach
Stromgren, Kenny, JH Wrestling Coach
Farmer, William, JH Wrestling Coach
Amundsen, Elizabeth, Math League
Lund, Hannah, Math League

Amundsen, Thomas, One Act Play	
Stone, Jody, Youth in Government	
Recommended Action	
Approve the Co-Curricular Assignments as presented.	
7. 2. Approval of minutes of the Board Learning Session and Business Meetings held on November 14, 2016 and the Board Learning Session held November 28, 2016.	13
7. 3. Consideration of bills and authorization to pay same.	
7. 4. Approval of wires report.	19
7. 5. Approval of Change Order #1 for the High School Additions and Renovations Project	20
Change Order #1 for the High School Additions and Renovations Project with Shaw-Lundquist Associates, Inc. in the amount of \$1,078.35 is presented for approval.	
Recommended Action	
Approve Change Order #1 as presented.	
7. 6. Approval of Change Order #3 for the High School Additions and Renovations Project	21
Change Order #3 for the High School Additions and Renovations Project with Shaw-Lundquist Associates, Inc. in the amount of \$246,074.95 is presented for approval.	
Recommended Action	
Approve Change Order #3 as presented.	
8. OLD BUSINESS DISCUSSION ITEMS	
9. OLD BUSINESS ACTION ITEMS	
9. 1. Approval of 2016 Payable 2017 Levy	22
Following the Truth in Taxation Hearing, the 2016 Payable 2017 Levy will be presented for approval. Total Levy - \$33,313,078.73	
Recommended Action	
Certified the 2016 Payable 2017 Levy as presented.	
Presenter: Director of Finance Mike Burlager	
Time: 5 minutes	
9. 2. Acceptance of 2015-16 Audit	27
The 2015-16 audit will be presented for final acceptance.	
Recommended Action	
Accept the Fiscal Year 2015-16 audit as presented.	
Presenter: Director of Finance Mike Burlager	
Time: 10 minutes	
9. 3. Approval of 2016-17 Course Offerings	239
At the last Board Meeting, the proposed elementary and secondary course offerings for the 2017-18 School Year were presented for Board review. Final approval will be requested.	

Recommended Action

Approve for course changes for the 2017-18 School Year as presented.

Presenter: Executive Director of Teaching & Learning Nancy Thul

Time: 5 minutes

9. 4. 2017-18 Shakopee High School and Shakopee East & West Jr. High School 247

Registration Guides

The 2017-18 Shakopee High School and Shakopee East & West Jr. High School Registration Guides were presented at the last Learning Session for Board review.

Recommended Action

Approve the 2017-18 Shakopee High School and Shakopee East & West Jr. High School Registration Guides as presented.

Presenter: Executive Director of Teaching & Learning Nancy Thul

Time: 5 minutes

9. 5. Acceptance of Bid and Award of Contract for SHS Temperature Controls 432

The district received two bids for the Shakopee High School Temperature Controls project on November 17, 2016. The recommended low bid is within the project's budget perimeters.

Recommended Action

Accept the base bid and enter in to a contract for the Shakopee High School Temperature Controls project in the amount of \$780,000 with UHL Company, Inc. as presented.

Presenter: Chris Ziemer from ICS Consulting

Time: 5 minutes

10. NEW BUSINESS DISCUSSION ITEMS

11. NEW BUSINESS ACTION ITEMS

11. 1. 2017-18 Long Term Maintenance Recommendation 436

Long Term Maintenance projects for 2017-18 have been identified.

Recommended Action

Authorize District staff and ICS Consulting to proceed with the projects as presented.

Presenter: Chris Ziemer from ICS Consulting

Time: 5 minutes

12. OTHER

13. COMMITTEE REPORTS

14. UPCOMING MEETINGS AND IMPORTANT DATES

January 9, 2017 Board Re-organization and Business Meeting 6:00PM

January 16, 2017 School Board Retreat 8:30AM-5:00PM

January 23, 2017 Board Learning Session 5:00PM

February 20, 2017 School Board Retreat 5:00-8:00PM

March 20, 2017 School Board Retreat 5:00-8:00PM

April 17, 2017 School Board Retreat 5:00-8:00PM

15. ADJOURNMENT



AUDIT INFORMATION

FISCAL YEAR ENDING JUNE 30, 2016

December 12, 2016

Audit Review



- Unmodified Opinion on the District's Financial Statements for the year ended June 30 ,2016
- Unmodified Opinion on Compliance over Federal Programs in accordance with OMB Circular A-133 (Single Audit)
- Unmodified Opinion on Minnesota Legal Compliance

Audit Review



- **Accounting Changes and Findings:**
- All local governments must report their portion of the State Retirement Associations assets and liabilities
- The District reported for TRA and PERA
- Three Findings: Lack of Segregation of Accounting Duties, Preparation of Financial Statements, lack of Declaration of Payment of Claims on the back of our checks.

Audit Review



- **In Fiscal Year 2016:**
 - Added 13 FTE Teaching Staff
 - Added 3 Special Education Staff
 - Increased General Fund Revenue to \$5,948 per Pupil

Revenue per Student Served



General Fund	2016 Shakopee	2015 Metro	2015 State Wide
Property Taxes	\$1,133	\$1,728	\$1,564
Other Local Sources	230	466	485
State Aid	8,780	8,974	9,115
Federal Aid	228	454	450
Total General Fund Revenue	\$10,371	\$11,622	\$11,614
		\$1,251	\$1,243

Expense per Student Served



General Fund	2016 Shakopee	2015 Metro	2015 State Wide
Administration and District Support Services	\$971	\$929	\$991
Elementary and Secondary Regular Instruction	5,053	5,289	5,266
Vocational Education Instruction	93	139	140
Special Education Instruction	2,128	2,076	2,050
Instructional Support Services	801	600	572
Pupil Support Services	900	984	989
Sites and Buildings	706	858	868
Capital Expenditures	525	549	649
Total General Fund Expenditures	\$11,177	\$11,424	\$11,525
		\$247	\$348

Minutes of 5:00-7:00PM Board Learning Session and 7:00PM Board Business Meeting

School Board Shakopee Public Schools

A 5:00-7:00PM Board Learning Session and 7:00PM Board Business Meeting of the School Board of Shakopee Public Schools was held Monday, November 14, 2016, beginning at 5:00 PM in the Shakopee Public Schools District Office Board Room, 1200 Town Square, Shakopee, MN 55379.

1. 5:00-7:00PM - SCHOOL BOARD LEARNING SESSION

2. CALL TO ORDER AND ROLL CALL - CHAIR BOWERMAN

PRESENT: Hallett, McKeand, Pass, Swanson, Tucker and Bowerman

ABSENT: Romansky

3. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS

4. LEARNING SESSION AGENDA

4. 1. Building a Strong Academy/Pathway Brand

5. ADJOURNMENT OF SCHOOL BOARD LEARNING SESSION

At 6:50PM, by consensus the Board adjourned the Learning Session as presented.

6. 7:00PM - SCHOOL BOARD BUSINESS MEETING

7. CALL TO ORDER AND ROLL CALL - CHAIR BOWERMAN

PRESENT: Hallett, McKeand, Pass, Swanson, Tucker and Bowerman

ABSENT: Romansky

8. WE ARE SHAKOPEE SCHOOLS - GOOD NEWS ITEMS

9. RECOGNITION OF VISITORS TO BOARD MEETING

Mr. Corey Bullard spoke to the Board regarding an item not on the agenda.

10. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS

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

11. CONSENT ITEMS

Swanson/Pass moved to approve the consent agenda as presented; motion passed unanimously.

11. 1. Personnel Items

11.1.1 Acceptance of Retirements

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

Currier, Dee Dee, Community Education Coordinator, District Office, 12/31/2016

Jones, Nancy, Special Services Secretary, Central Family Center, 11/04/2016

Recommended Action

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

11.1.2 Acceptance of Resignations

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

Emmert, Lisa, Technology Support, High School, 10/21/2016

Harmon, Kelley, Health Assistant, High School, 11/23/2016

Kaufenberg, Mary, Program Support Assistant, Central Family Center, 11/10/2016

Krause, Denise, Program Support Assistant, East Junior High School, 11/07/2016

Miller, Laurie, Program Support Assistant, High School, 11/04/2016

Probst, Shelby, Secretary Office Assistant, High School, 11/07/2016

Riga, Allan, Custodian, West Junior High School, 10/19/2016

Simon, Heidi, School Social Worker, Central Family Center/Tokata Learning Center, 11/18/2016

Toth, Miranda, Program Support Assistant, District Wide, 12/16/2016

Recommended Action

Accepted the resignations as presented.

11.1.3 Approval of Certified Contracts

Last Name, First Name, Position, Location, Grade, Step, FTE, Effective, Salary Annual

Pratola, Ralph, Teacher, Special Services, Sun Path Elementary School, BA, 4, 1.0,

11/01/2016, \$28,999.32 Prorated 133 days

Williams, Jessica, Teacher, Building Substitute, Sun Path Elementary School, N/A, N/A, 1.0,

11/07/2016,

\$125.00/day

Recommended Action

Approved certified contracts as presented.

11.1.4 Approval of Non-Certified Contracts

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

Callahan, Pamela, Program Support Assistant, High School, \$15.47/hr, 11/09/2016

Jeurissen, Jerome, Custodian, West Junior High School, \$16.09/hr, 11/01/2016

Johnson, Melanie, Program Support Assistant, East Junior High School, \$14.30/hr, 10/24/2016

Johnson, Charla, Program Support Assistant, Jackson Elementary School, \$12.96/hr,

11/14/2016

Marin, Jorge, Custodian, High School, \$16.09/hr, 10/26/2016

Monnens, Lynette, Special Services Secretary, Central Family Center, \$16.27/hr, 10/24/2016

Pecholt, Wayne, Custodian, Eagle Creek Elementary School, \$16.09/hr, 10/24/2016

Walberg, William, Program Support Assistant, East Junior High School, \$14.30/hr, 10/24/2016

Webster, Noelle, Program Support Assistant, Pearson 6th Grade Center, \$14.02/hr, 10/03/2016

Recommended Action

Approved the non-certified contracts as presented.

11.1.5 Approval of Long Term Substitute Contracts

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

Thieman, Marjorie, Leskee, Emily, Teacher, Art, Sweeney Elementary School, 10/24/2016 through approx. 1/03/2016, BA+30 Step 4, 38 days, 1.0, \$250.48/day

McCarty, Erin, Burgess, Melissa, Teacher, Kindergarten, Sweeney Elementary School, 11/02/2016 through approx. 2/03/2017, BA Step 3, 56 days, 1.0, \$212.04/day

Scheu, Nicole, Vrieze, Gina, Teacher, English, Pearson 6th Grade Center, 11/11/2016 through approx. 3/07/2017, BA+30 Step 3, 71 days, 1.0, \$243.59/day

Recommended Action

Approved the long term substitute contracts as presented.

11.1.6 Approval of Co-Curricular Assignments

Last name, First name, Position Title

Stone, Jody, Youth in Government

LeVesseur, Marcus, Assistant Wrestling Coach

Nyberg, Kristen, Assistant Winter Dance Coach

Recommended Action

Approved co-curricular assignments as presented.

11.1.7 Approval of Leave of Absence

Elizabeth Strunk, teacher at Sweeney Elementary School, is requesting a leave of absence for up to one calendar year.

Recommended Action

Approved the leave of absence for Elizabeth Strunk beginning 11/1/2016 as presented.

11.1.8 Approval of Leave of Absence

Rebecca Unger, teacher at Sun Path Elementary School, is requesting a leave of absence starting

11/1/2016 through approx. 5/26/2017.

Recommended Action

Approved the leave of absence for Rebecca Unger as presented.

11.1.9 Approval of Leave of Absence

Nichole Storkson, teacher at the High School, is requesting a leave of absence starting 2/1/2017 through approx. 5/26/2017.

Recommended Action

Approved the leave of absence for Nichole Storkson as presented.

11. 2. Approved the minutes of the October 10, 2016 Board Learning Session and Board Business Meeting.

11. 3. Approval of Change Order #3 for the Early Site Package at Shakopee High School Change Order #3 for the Early Site Package Project with Northwest Asphalt, Inc. in the amount of \$5,325.00 is presented for approval.

Recommended Action

Approved Change Order #3 as presented.

11. 4. Approval of Change Order #3 for Vaughan Field Stadium/Concessions Improvements
Change Order #3 for the Vaughan Field Stadium/Concessions Improvements with Maertens-
Brenny Construction Company in the amount of \$36,752.94 is presented for approval.

Recommended Action

Approved Change Order #3 as presented.

11. 5. Acceptance of Gifts

Recommended Action

Accepted the donations to the school district as presented.

11. 6. Approval of Wires Report

Recommended Action

Approved the wires report as presented.

11. 7. Approval of the Barracuda Swim Club Contract

Recommended Action

Approved the Barracuda Swim Club contract as presented.

11. 8. Memorandum of Understanding with SEA - Sick Leave Bank

Recommended Action

Approved the Memorandum of Understanding with SEA - Sick Leave Bank effective immediately as presented.

12. OLD BUSINESS DISCUSSION ITEMS

12. 1. 2016-17 Enrollment Update

The Board reviewed the October 1, 2016 enrollment.

*2016-17 Projected Enrollment - 8,152

*2016-17 Actual Enrollment - 8,150

13. OLD BUSINESS ACTION ITEMS

13. 1. Approval Early Release Calendars for 2017-18 and 2018-19 School Years

The Board was presented with the second reading of the 2017-18 and 2018-19 Early Release Calendars for the purpose of professional and staff development.

Recommended Action

McKeand/Tucker moved to approve the 2017-18 and 2018-19 Early Release Calendars as presented; motion passed unanimously.

13. 2. Approval of Agreements

Executive Director of Administrative Services Scott Hare and Director of Finance Mike Burlager presented the 2016-17 and 2017-18 Secretarial-Clerical Personnel Policies Master Agreement, the 2016-17 and 2017-18 Related Services Personnel Policies for Board review and approval.

Recommended Action

McKeand/Pass moved to approve the 2016-17 and 2017-18 Secretarial-Clerical Personnel Policies Master Agreements, the 2016-17 and 2017-18 Related Services Personnel Policies as presented; motion passed unanimously.

14. NEW BUSINESS DISCUSSION

15. NEW BUSINESS ACTION ITEMS

15. 1. Donation from the Shakopee Mdewankanton Sioux Community
SMSC Chairman Charlie Vig presented with a donation of \$125,000 from the Shakopee Mdewankanton Sioux Community.

Recommended Action

By consensus the board moved to accept and thank the Shakopee Mdewankanton Sioux Community for their donation to the Shakopee Public Schools as presented.

16. OTHER

17. COMMITTEE REPORTS

The Board accepted of an AMSD report from Bowerman and a Communications Committee update from Hallett.

18. UPCOMING MEETINGS AND IMPORTANT DATES

November 15, 2016 Board Personnel Committee Meeting 5:00PM

November 28, 2016 Board Learning Session 5:00PM

December 12, 2016 Truth in Taxation Hearing 6:00PM

December 12, 2016 Board Business Meeting 6:00PM

January 9, 2017 Board Re-organization and Business Meeting 6:00PM

January 16, 2017 School Board Retreat 8:30AM-5:00PM

January 23, 2017 Board Learning Session 5:00PM

February 20, 2017 School Board Retreat 5:00PM-8:00PM

March 20, 2017 School Board Retreat 5:00PM-8:00PM

April 17, 2017 School Board Retreat 5:00PM-8:00PM

19. ADJOURNMENT OF BOARD BUSINESS MEETING

At 7:58PM, McKeand/Pass moved to adjourn as presented; motion passed unanimously.

Minutes of School Board Learning Session

School Board Shakopee Public Schools

A School Board Learning Session of the School Board of Shakopee Public Schools was held Monday, November 28, 2016, beginning at 5:00 PM in the Shakopee Public Schools District Office Board Room, 1200 Town Square, Shakopee, MN 55379.

1. CALL TO ORDER AND ROLL CALL - CHAIR BOWERMAN

PRESENT: Hallett, McKeand, Pass, Romansky, Swanson, Tucker and Bowerman

ABSENT: None

2. Consideration of Agenda as presented and additions

Swanson/Hallett moved to approve the agenda as presented; motion passed unanimously.

2. 1. Construction Update

Presented by: Assistant Superintendent John Bezek

2. 2. 2017-18 Course Proposals and Registration Guide

Presented by: Executive Director of Teaching & Learning Nancy Thul

3. Other

4. UPCOMING MEETINGS AND IMPORTANT DATES

December 12, 2016	Truth in Taxation Hearing	6:00PM
December 12, 2016	Board Business Meeting	6:00PM
January 9, 2017	Board Re-organization and Business Meeting	6:00PM
January 16, 2017	School Board Retreat	8:30AM-5:00PM
January 23, 2017	Board Learning Session	5:00PM
February 20, 2017	School Board Retreat	5:00PM-8:00PM
March 20, 2017	School Board Retreat	5:00PM-8:00PM
April 17, 2017	School Board Retreat	5:00PM-8:00PM

5. ADJOURNMENT

At 7:01PM, Tucker/Pass moved to adjourn as presented; motion passed unanimously.

November 2016 Wires

Wires In

Nov 1 16 Servs Payment	\$	24,831.44	
Nov 4 16 County Check		6,464,370.10	
Nov 30 16 State Check		1,833,586.49	
MSDLAF Int Nov 16		3,395.51	
MSDLAF Bldg Int Nov 16		(23,430.97)	
Nov 2016 Health Trust Interest		10.69	
Nov 2016 Dental Trust Interest		0.99	
PFM OPEB Int Nov 16		<u>(39,565.29)</u>	
Tota Wires In	\$		8,263,198.96

Wires Out

Nov 8 16 Board	\$	450,000	
Nov 9 16 Payroll		1,400,000	
Nov 14 16 Payroll Taxes		1,175,000	
11/7 Dental Trust		15,000	
11/14 Dental Trust		15,000	
11/21 Dental Trust		10,000	
11/29 Dental Trust		15,000	
11/07 Health Trust		165,000	
11/14 Health Trust		100,000	
11/21 Health Trust		60,000	
11/28 Health Trust		185,000	
Nov 15 16 Board		100,000	
Nov 23 16 Payroll		1,400,000	
Nov 28 16 Taxes		1,200,000	
Nov 15 16 15 Bldg Expense		1,500,000	
Nov 02 16 15 Bldg Expense		200,000	
Nov 22 16 15 Bldg Expense		300,000	
Nov 15 16 15 Bldg Expense		2,500,000	
Nov 30 16 2015 Bldg Expense		400,000	
Nov 2016 Health Trust Payment		534,132	
Nov 2016 Dental Trust Payment		55,356	
PFM OPEB Payment for FY 2016		<u>366,102</u>	
Total Wires Out			12,145,590.47
Net November 2016	\$		<u>(3,882,391.51)</u>



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Change Order

PROJECT (Name and address):	CHANGE ORDER NUMBER: 001	OWNER: <input checked="" type="checkbox"/>
Shakopee High School Additions and Renovations 100 17th Avenue West Shakopee, MN 55379	DATE: October 18, 2016	ARCHITECT: <input checked="" type="checkbox"/>
TO CONTRACTOR (Name and address):	ARCHITECT'S PROJECT NUMBER: 152092	CONTRACTOR: <input checked="" type="checkbox"/>
Shaw-Lundquist Associates, Inc. 2757 West Service Road St. Paul, MN 55121	CONTRACT DATE: July 26, 2016	FIELD: <input type="checkbox"/>
	CONTRACT FOR: General Construction	OTHER: <input type="checkbox"/>

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

1) PCO #008 / Wold PR #005 - MDLI Civil revisions. ADD: \$1,078.35

TOTAL THIS CHANGE ORDER = ADD: \$1,078.35

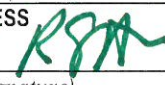
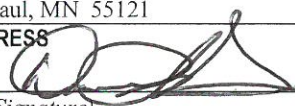
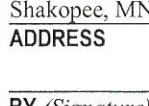
The original Contract Sum was	\$ 73,088,000.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 73,088,000.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 1,078.35
The new Contract Sum including this Change Order will be	\$ 73,089,078.35

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is August 10, 2018.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

<u>Wold Architects Engineers</u> ARCHITECT (Firm name)	<u>Shaw-Lundquist Associates, Inc.</u> CONTRACTOR (Firm name)	<u>Independent School District #720</u> OWNER (Firm name)
<u>332 Minnesota Street, Suite W2000</u> <u>St. Paul, MN 55102</u> ADDRESS	<u>2757 West Service Road</u> <u>St. Paul, MN 55121</u> ADDRESS	<u>1200 Town Square Mall</u> <u>Shakopee, MN 55379</u> ADDRESS
<u></u> BY (Signature)	<u></u> BY (Signature)	<u></u> BY (Signature)
<u>Matt McQueen</u> (Typed name)	<u>DAVID LAFROZE</u> (Typed name)	<u></u> (Typed name)
<u>11/15/16</u> DATE	<u>10/24/16</u> DATE	<u></u> DATE



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Change Order

PROJECT <i>(Name and address):</i>	CHANGE ORDER NUMBER: 003	OWNER: <input checked="" type="checkbox"/>
Shakopee High School Additions and Renovations 100 17th Avenue West Shakopee, MN 55379	DATE: December 7, 2016	ARCHITECT: <input checked="" type="checkbox"/>
TO CONTRACTOR <i>(Name and address):</i>	ARCHITECT'S PROJECT NUMBER: 152092	CONTRACTOR: <input checked="" type="checkbox"/>
Shaw-Lundquist Associates, Inc. 2757 West Service Road St. Paul, MN 55121	CONTRACT DATE: July 26, 2016 CONTRACT FOR: General Construction	FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

- 1) PCO #010 / Wold PR #3 - Privacy improvements at locker rooms. ADD: \$199,334.30
- 2) PCO #011 / Wold PR #8 - Structural changes to catch basins - replaces PR #001. ADD: \$28,189.35
- 3) PCO #014 / Wold PR #9 - Civil watermain and catch basin. ADD: \$18,551.30
- 4) PCO #024 / Wold SI #8 - Reroute underground storm drain. NO COST IMPACT

TOTAL THIS CHANGE ORDER = ADD: \$246,074.95

The original Contract Sum was	\$ 73,088,000.00
The net change by previously authorized Change Orders	\$ 183,236.61
The Contract Sum prior to this Change Order was	\$ 73,271,236.61
The Contract Sum will be increased by this Change Order in the amount of	\$ 246,074.95
The new Contract Sum including this Change Order will be	\$ 73,517,311.56

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is August 10, 2018.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

<u>Wold Architects Engineers</u> ARCHITECT <i>(Firm name)</i> 332 Minnesota Street, Suite W2000 St. Paul, MN 55102 <u>ADDRESS</u> <u>BY</u> <i>(Signature)</i> <u>(Typed name)</u> <u>DATE</u>	<u>Shaw-Lundquist Associates, Inc.</u> CONTRACTOR <i>(Firm name)</i> 2757 West Service Road St. Paul, MN 55121 <u>ADDRESS</u> <u>BY</u> <i>(Signature)</i> <u>(Typed name)</u> <u>DATE</u>	<u>Independent School District #720</u> OWNER <i>(Firm name)</i> 1200 Town Square Mall Shakopee, MN 55379 <u>ADDRESS</u> <u>BY</u> <i>(Signature)</i> <u>(Typed name)</u> <u>DATE</u>
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PROPOSED FINAL LEVY 2016 PAYABLE 2017

Presented by: Mike Burlager
December 12, 2016

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

AGENDA

- **Review Tax Information**
 - **Levy Changes**
 - **Effect of Changes**
- **Questions and Public Comment**

REVIEW TAX INFORMATION

- **Property Values**
 - Reflect a 5.4% increase for 2016 Payable 2017
- **Formula Changes**
 - Increased rate for Long Term Maintenance Revenue
 - Levied the rate for the Capital Projects - Technology Levy



EFFECTS OF CHANGE



■ Proposed Levy 2016 Pay 2017

Levy increases to **\$33,313,078.73**

- If Market Value increase is less than 8%, school tax decreases
- Approximate tax savings of \$88 on a \$200,000 home with no change in value

■ Amount per Fund

General Fund	\$13,722,368.68
Community Service	586,043.18
Debt Service	<u>19,004,666.87</u>

Total Levy **\$33,313,078.73**

BOARD MEETING FINAL ACTIONS

- **Board Action**
 - **Certify the Property Tax Levy 2016 Payable 2017 at \$33,313,078.73**



AUDIT INFORMATION

FISCAL YEAR ENDING JUNE 30, 2016

December 12, 2016

Audit Review



- Unmodified Opinion on the District's Financial Statements for the year ended June 30 ,2016
- Unmodified Opinion on Compliance over Federal Programs in accordance with OMB Circular A-133 (Single Audit)
- Unmodified Opinion on Minnesota Legal Compliance

Audit Review



- **Accounting Changes and Findings:**
- All local governments must report their portion of the State Retirement Associations assets and liabilities
- The District reported for TRA and PERA
- Three Findings: Lack of Segregation of Accounting Duties, Preparation of Financial Statements, lack of Declaration of Payment of Claims on the back of our checks.

Audit Review



- **In Fiscal Year 2016:**
 - Added 13 FTE Teaching Staff
 - Added 3 Special Education Staff
 - Increased General Fund Revenue to \$5,948 per Pupil

Revenue per Student Served



General Fund	2016 Shakopee	2015 Metro	2015 State Wide
Property Taxes	\$1,133	\$1,728	\$1,564
Other Local Sources	230	466	485
State Aid	8,780	8,974	9,115
Federal Aid	228	454	450
Total General Fund Revenue	\$10,371	\$11,622	\$11,614
		\$1,251	\$1,243

Expense per Student Served



General Fund	2016 Shakopee	2015 Metro	2015 State Wide
Administration and District Support Services	\$971	\$929	\$991
Elementary and Secondary Regular Instruction	5,053	5,289	5,266
Vocational Education Instruction	93	139	140
Special Education Instruction	2,128	2,076	2,050
Instructional Support Services	801	600	572
Pupil Support Services	900	984	989
Sites and Buildings	706	858	868
Capital Expenditures	525	549	649
Total General Fund Expenditures	\$11,177	\$11,424	\$11,525
		\$247	\$348



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Shakopee Public
Schools
ISD No. 720
Shakopee, MN

YEAR ENDED
JUNE 30, 2016

COMPREHENSIVE ANNUAL FINANCIAL REPORT

SHAKOPEE PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 720
SHAKOPEE, MINNESOTA

YEAR ENDED JUNE 30, 2016

PREPARED BY THE
FINANCE DEPARTMENT

MIKE BURLAGER
DIRECTOR OF BUSINESS SERVICES

Independent School District No. 720
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**Independent School District No. 720
Board of Education and Administration
June 30, 2016**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Reggie Bowerman	Chairperson	December 31, 2019
Scott Swanson	Vice Chairperson	December 31, 2017
Angela Tucker	Clerk	December 31, 2019
Matt McKeand	Treasurer	December 31, 2019
Shawn Hallett	Director	December 31, 2017
Mary Romansky	Director	December 31, 2017
Tony Pass	Director	December 31, 2017

Administration

Dr. Rod Thompson	Superintendent
Dr. John Bezek	Assistant Superintendent
Mike Burlager	Director of Business Services
Julie Menden	Director of Special Services
Bryan Drozd	Director of Instructional Technology
Bob Greeley	Director of Community Education
Scott Hare	Executive Director of Administrative Services
Nancy Thul	Executive Director of Teaching and Learning
Dave Orłowsky	Director of Data and Assessment

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November 21, 2016

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

INTRODUCTION

The Comprehensive Annual Financial Report (CAFR) of Independent School District No. 720, Shakopee, Minnesota (the District) for the fiscal year ended June 30, 2016 is presented for your information and review. The CAFR is intended to fully disclose the financial position of the District and the results of operations for the fiscal year. The District administration accepts full responsibility for the accuracy, completeness and fairness in presentation of the enclosed financial reports. Questions and comments are solicited and welcome.

REPORT FORMAT

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

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

DISTRICT PROFILE/ORGANIZATION

The District enrolled over 8,000 students from a population of more than 47,100 residents residing in a 51 square mile area including Shakopee, Savage, Prior Lake, and the Jackson, Louisville, and Sand Creek Townships. Our district is located in one of the fastest growing suburbs in the Twin Cities. Shakopee Public Schools are proud to serve a very diverse population of students and families with nearly 60 languages and dialects from around the world spoken in our schools. In 2015, our student population consisted of 63% Caucasian, 13% Asian, 13% Hispanic/Latino, 9% Black/African American and 2% American Indian.

We offer programming and activities for all our students. At Shakopee High School, there are many opportunities for students to earn college credit and high school credit at the same time through our Advanced Placement courses; CAPS (Center for Advanced Professional Studies) program and CIS (College in the Schools). Shakopee High School leads the way in credits earned for College in the

Schools courses. Other notable programs in our district include the pre-engineering program Project Lead the Way, Young Scholars which serves students in our elementary grades and our Excellence with Equity program.

The Shakopee School District is committed to providing the best opportunities for our students and is dedicated to helping them excel and achieve their educational goals. Three years ago our district began to look at our current curriculum and has, together with our teachers, been re-imagining academics in our district. As part of that work, the district implemented our all-day, every-day Kindergarten program for all students. Our junior high model will be transformed into a middle school model and a new vision for Shakopee High School, the Academies of Shakopee, was created to ensure a welcoming, inclusive environment within a large high school setting and to improve student success in post-secondary programs and career. There will be six academies: Arts & Communication, Business & Entrepreneurship, Engineering & Manufacturing, Health Sciences, Human Services, Science & Technology and a Freshman Academy. Shakopee school district staff and leadership will be working toward the implementation of these academies for the fall of 2018.

With over 1,200 total staff, Shakopee Public Schools is one of the major employers in the area. During 2015-2016, the District operated 12 buildings: one traditional high school, one alternative high school, two junior high schools, one sixth grade center, five elementary schools, an early childhood center and the district administrative office. Although housing starts have remained relatively low in 2014 and 2015, the Shakopee Public School Districts has embarked on a \$102.5 million building project. The main element of the project is to increase the size of the current high school by over 300,000 square feet to accommodate 3,200 students in the next ten years. With grade realignment throughout the system, this will reduce facility pressure at the elementary level as well. District buildings have an average age of 25.35 years and comprise just under 1.4 million square feet in size. The District is currently organized by grade level with elementary schools serving students in kindergarten through grade 5, a 6th grade center, junior high schools serving grades 7-9, and the high school serving grades 10-12. The tentative reconfiguration for the 2018-19 school year would remain the same at elementary schools, 6-8 middle schools and a 9-12 high school.

MISSION

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

VISION

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

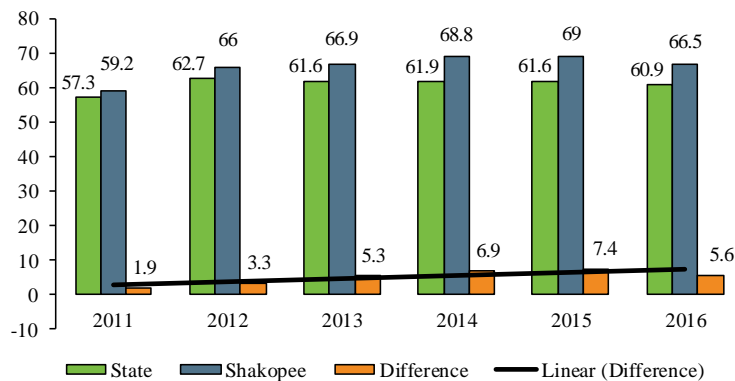
TESTING DATA

The Minnesota Comprehensive Assessments (MCA's) are part of the state's school testing system, and administered to students in the spring of each year. Students in grades 3-11 take assessments in Math, Reading and Science. The following three graphs show the 6-year district trend for proficiency rates compared to the state of Minnesota. Math and Reading, the two assessments that comprise the state accountability system, show a steady, positive trend over this period.

MCA Math – District Level 6-year trend vs state

District	2011	2012	2013	2014	2015	2016
State	57.3	62.7	61.6	61.9	61.6	60.9
Shakopee	59.2	66	66.9	68.8	69	66.5
Difference	1.9	3.3	5.3	6.9	7.4	5.6

District MCAIII

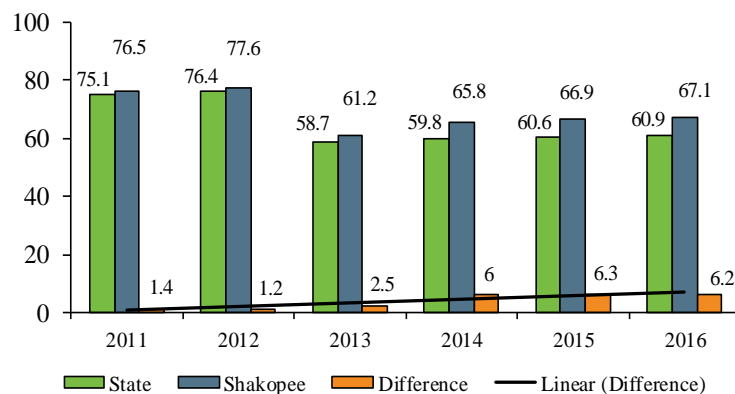


MCA Reading – District Level 6-year trend vs state

District	2011	2012	2013	2014	2015	2016
State	75.1	76.4	58.7	59.8	60.6	60.9
Shakopee	76.5	77.6	61.2	65.8	66.9	67.1
Difference	1.4	1.2	2.5	6	6.3	6.2

MCA Science – District Level 6-year trend vs state

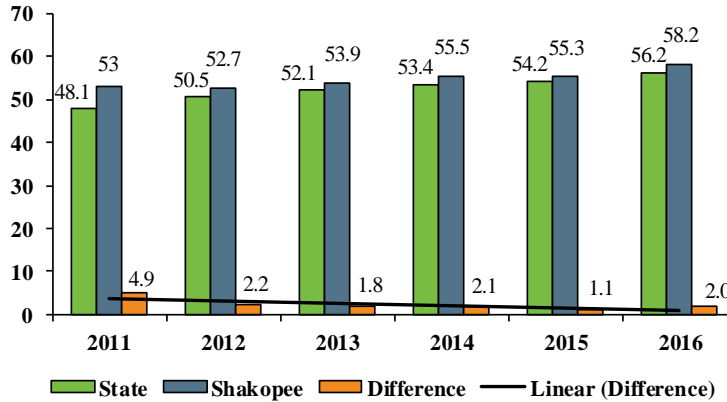
District MCAIII



MCA Science – District Level 6-year trend vs state

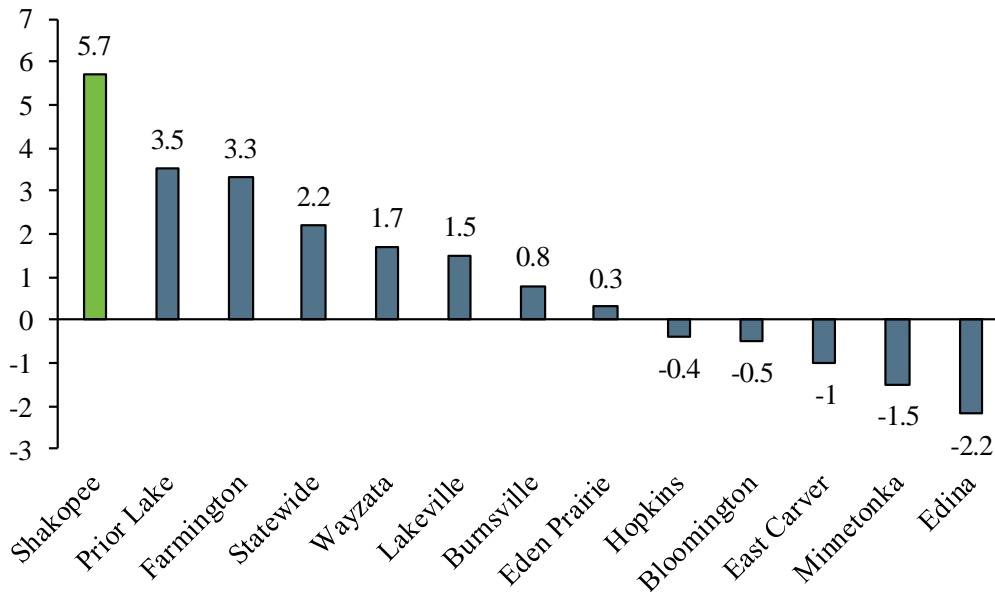
District	2011	2012	2013	2014	2015	2016
State	48.1	50.5	52.1	53.4	54.2	56.2
Shakopee	53	52.7	53.9	55.5	55.3	58.2
Difference	4.9	2.2	1.8	2.1	1.1	2.0

District MCAIII



To further illustrate proficiency trend growth in Shakopee Public Schools, see the following charts. The charts show the change in proficiency rates for Shakopee and neighboring districts since the inception of the MCAIII (3rd version of the tests) in both Math and Reading. Each of our schools and teachers are focused on student growth, and continuous improvement. Our increasing proficiency rates are indication that our efforts are making a difference.

**Shakopee Public Schools
4 year MCA3 Reading Proficiency Growth
(2013 to 2016)**



REPORTING ENTITY

Independent School District No. 720, also known as Shakopee Public Schools, is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of Shakopee Public Schools. The Superintendent is appointed by the Board and is responsible for administrative control of the District. The District's financial statements include all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable. Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit included whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

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

FINANCIAL STATEMENTS

The financial statements contained in this report disclose the financial position of the District as of June 30, 2016, and the financial operations for the fiscal year then ended. The District's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law. The accounting firm of BerganKDV LTD performed the audit for the 2015-16 fiscal year. Their report is included in the financial section of this report. The auditor has given an unqualified opinion on the District's financial statements. An unqualified opinion means that, in the judgment of the auditor, the financial statements present fairly, in all material respects, the financial position of the District and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUGIT AND STATE COMPLIANCE AUDIT

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

ACCOUNTING AND BUDGETING

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

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The Superintendent and Director of Finance & Operations are authorized to make financial commitments within budgetary guidelines. Additional expenditure controls are maintained by the Business Office in accordance with state statutes, i.e., the District cannot incur a negative unassigned balance in the General Fund in excess of 2.5% of the preceding year's expenditures. The budget is published annually in the District's legal newspaper to inform residents of the District's financial position and operating plan for the fiscal year.

The District has established a system of internal controls that provide reasonable assurance that assets are safeguarded from misuse or losses. Encumbrances, or open purchase orders, are used as a budgetary control tool and are charged against line item budgets when issued. Specific expenditure, revenue and detail transaction reports are available online or in hard copy for individuals with budget responsibilities. The reports can be viewed and printed either in the Business Office or in the administrative office in each building or department. Ongoing budget monitoring by program managers helps to ensure budget integrity and provides an opportunity to detect material budget variances before the end of the fiscal year.

The budget is adopted by the School Board in the spring of each year for the following fiscal year beginning July 1. If needed, the budget is revised based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures in the fall, winter and spring. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, approximately 15,000 active accounts have been defined in the District's chart of accounts.

SIGNIFICANT EVENTS

The District's finances are largely dependent on student enrollment; on average, State funding is \$5,948 per student. Shakopee has experienced increasing enrollment from FY07 to FY16. In that decade, nearly 2,100 students joined the district, an increase of 35%. In the most recent 5 years, the annual increase averaged 9.3%.

To accommodate increasing enrollment during this time period, Eagle Creek Elementary School and Shakopee Senior High school were opened in the fall of 2007. In the fall of 2011 Jackson Elementary was opened and the District's current grade configuration was established. With the continued growth in the secondary grades, the voters of Shakopee approved a bond referendum in the spring of 2015 to expand the high school among other projects. The expansion is scheduled to be completed in the fall of 2018 which will allow for the previously discussed grade reconfiguration.

FINANCIAL PROSPECTS FOR FUTURE YEARS

The voters supported the district and approved a Building Bond issue of \$102.5 million and a Capital Projects referenda of \$2.5 million in 2015. The Building Bond will be used to expand the high school to have student in grades 9-12 in the same building. We will also use the Building Bond to improve security and the outdoor facilities at multiple district sites. The Capital Projects money will be used to support the Shakopee School District's 1 to 1 computer initiative.

As the District continues with various academic program improvements, the District will need to access additional operating referendum authority. Currently, the District has the lowest operating referendum authority of its comparable districts. Shakopee Schools has been able to offer a robust set of academic and co-curricular activities because of the growth of the District. With the slowdown of growth in the district, the district will have to access other sources of revenue to maintain the level of current programming. This may include other state and local sources such as Q Comp and operating referendum authority. Q Comp is a program available to school districts that have a program in place that meets five criteria of the state including teacher evaluation and performance pay. The State of Minnesota has a limit on the funding and if it is not increased in the next state budget biennium, the District will not qualify. Operating referendum authority needs to be approved by the voters in a November election.

ECONOMIC FACTORS

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

The taxable market value of property within the District continues to bounce back from the economic downturn. Taxable market values increased by \$837 million from 2013 to 2016 due to new construction and valuation increases. The communities located within the District continue to develop areas for residential and commercial expansion and growth.

In recent years, the State of Minnesota's education funding has been very unpredictable. The Governor and Legislature enacted a number of measures to decrease spending to balance the state budget through fiscal year 2013. The impact to K-12 education included delaying State aid payments to school districts and a property tax shift. The state's forecast of revenues and expenditures projected a positive unrestricted general fund balance and were able to repay school districts the remaining portion of tax shift in fiscal year 2014. This repayment was not additional revenue but provided an improvement in the district's cash flow.

The fund balance of the General Fund has been healthy enough to withstand both the State aid payment delay and property tax shift; consequently, the District has not had to borrow money through the entirety of these payment delays and tax shifts, avoiding short-term interest and issuance costs.

The 2015 Legislative session increased K-12 funding in Minnesota for the biennium, including a 2.0% increase in the general education formula allowance.

INITIATIVES

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

Our voters approved a bond and technology referendum in May of 2015 which includes:

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

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

Our middle schools will be reconfigured to grades 6-8 and will truly fulfill the philosophy of middle schools to meet the unique needs of adolescent students. We have explored a more personalized learning approach with a team of teachers to allow students more flexibility, student driven and self-paced learning. Our elementary schools will expand from five to six schools and is in the process of re-imagining student experiences at that level.

Our technology referendum is fueling our efforts to ensure our students are ready for a global and interconnected world. The past two years we have placed devices into the hands of students at the secondary level and next year our elementary students will have full access to technology as well.

All of this work requires a significant investment of time and resources for training our teachers to use a more personalized, student-driven, technology-rich learning environment. In addition, we are transforming our courses and curriculum to match the needs of our students. Our strategic plan will continue to require a time, talent and resources until we have fully implemented our changes over the next three to five years.

INDEPENDENT AUDIT AND CERTIFICATE OF EXCELLENCE

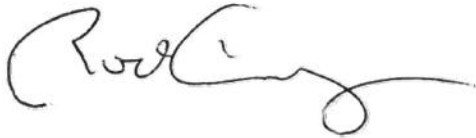
State statutes require an annual audit by independent certified public accountants. The accounting firm of BerganKDV LTD was selected by the School Board to conduct the annual audit.

This report has been prepared following the guidelines provided by the Association of School Business Officials International (ASBO) for their Certificate of Excellence in Financial Reporting Program. Achieving recognition by this program is a goal of the District's Business Office and provides a clear indication of the District's high standards for financial reporting. The District plans to submit the 2015-2016 CAFR to the ASBO Certificate Program for consideration.

ACKNOWLEDGMENTS

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

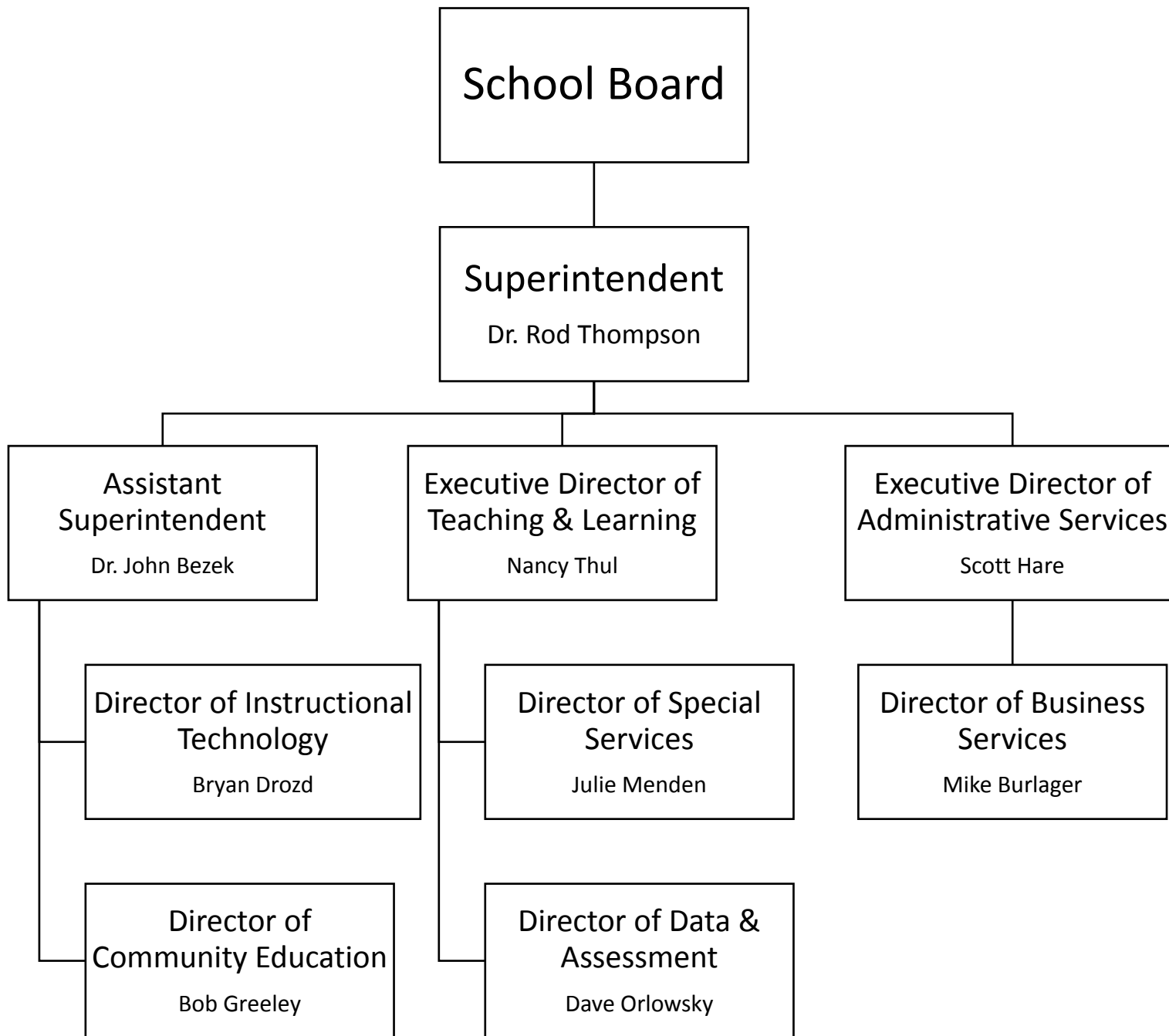
Sincerely,

A handwritten signature in black ink, appearing to read "Rod Thompson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mr. Rod Thompson
Superintendent

A handwritten signature in blue ink, appearing to read "Mike Burlager". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mike Burlager
Director of Business Services





Independent Auditor's Report

BerganKDV, Ltd.

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

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

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, 2016, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

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.

Coralville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0367
F 319.248.0582

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.

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

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.

Minneapolis
3800 American Blvd W
Suite 1000
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com

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, 2016, 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 list 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.



Other Matters

Other Information

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 November 21, 2016, 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 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 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, 2015, from which such partial information was derived.

We also have previously audited the District's 2015 basic financial statements and our report, dated November 19, 2015, 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, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

BerganKDV Ltd.

Minneapolis, Minnesota
November 21, 2016

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Independent School District No. 720 Management's Discussion and Analysis

This section of Independent School District No. 720's (the "District") annual financial report presents Management's Discussion and Analysis (MD&A) of the District's financial performance during the fiscal year ended June 30, 2016. Please read it in conjunction with the other components of the District's annual financial report.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Statements

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

The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities and deferred inflows of resources, is one way to measure the District's financial health or position.

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

In the government-wide financial statements, the District's activities are all shown in one category titled "governmental activities." These activities, including regular and special education, transportation, administration, food services and community education, are primarily financed with state aids and property taxes.

Independent School District No. 720 Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements

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

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

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

The District maintains the following two kinds of funds:

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

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

**Independent School District No. 720
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

**Table 1
Summary Statement of Net Position
As of June 30, 2016 and 2015**

	2016	2015
Assets and Deferred Outflows of Resources		
Current and other assets	\$ 165,864,015	\$ 51,058,762
Capital assets, net of depreciation	151,263,200	145,274,734
Deferred outflows of resources	12,739,007	10,249,161
Total assets and deferred outflows or resources	\$ 329,866,222	\$ 206,582,657
Liabilities and Deferred Inflows of Resources		
Current and other liabilities	\$ 14,301,945	\$ 12,302,199
Long-term liabilities, including due within one year	302,482,362	177,210,613
Deferred inflows of resources	37,368,358	36,023,543
Total liabilities and deferred inflows of resources	\$ 354,152,665	\$ 225,536,355
Net Position		
Net investment in capital assets	\$ 26,336,717	\$ 23,041,568
Restricted	1,241,034	3,150,431
Unrestricted	(51,864,194)	(45,145,697)
Total net position	\$ (24,286,443)	\$ (18,953,698)

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

The financial position of the District did not improve this year as measured by total net position. For the year ended June 30, 2016, total net position decreased by \$5,332,745 to a level of \$(24,286,443). The significant negative net position reflects a \$51,004,185 adjustment to the 2015 beginning net position on the Statement of Activities for the beginning net pension liability. This adjustment is a result of the implementation of GASB Statement No. 68 and GASB Statement No. 71.

**Independent School District No. 720
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Table 2 presents a summarized version of the District's Statement of Activities:

**Table 2
Summary Statement of Activities
For the Years Ended June 30, 2016 and 2015**

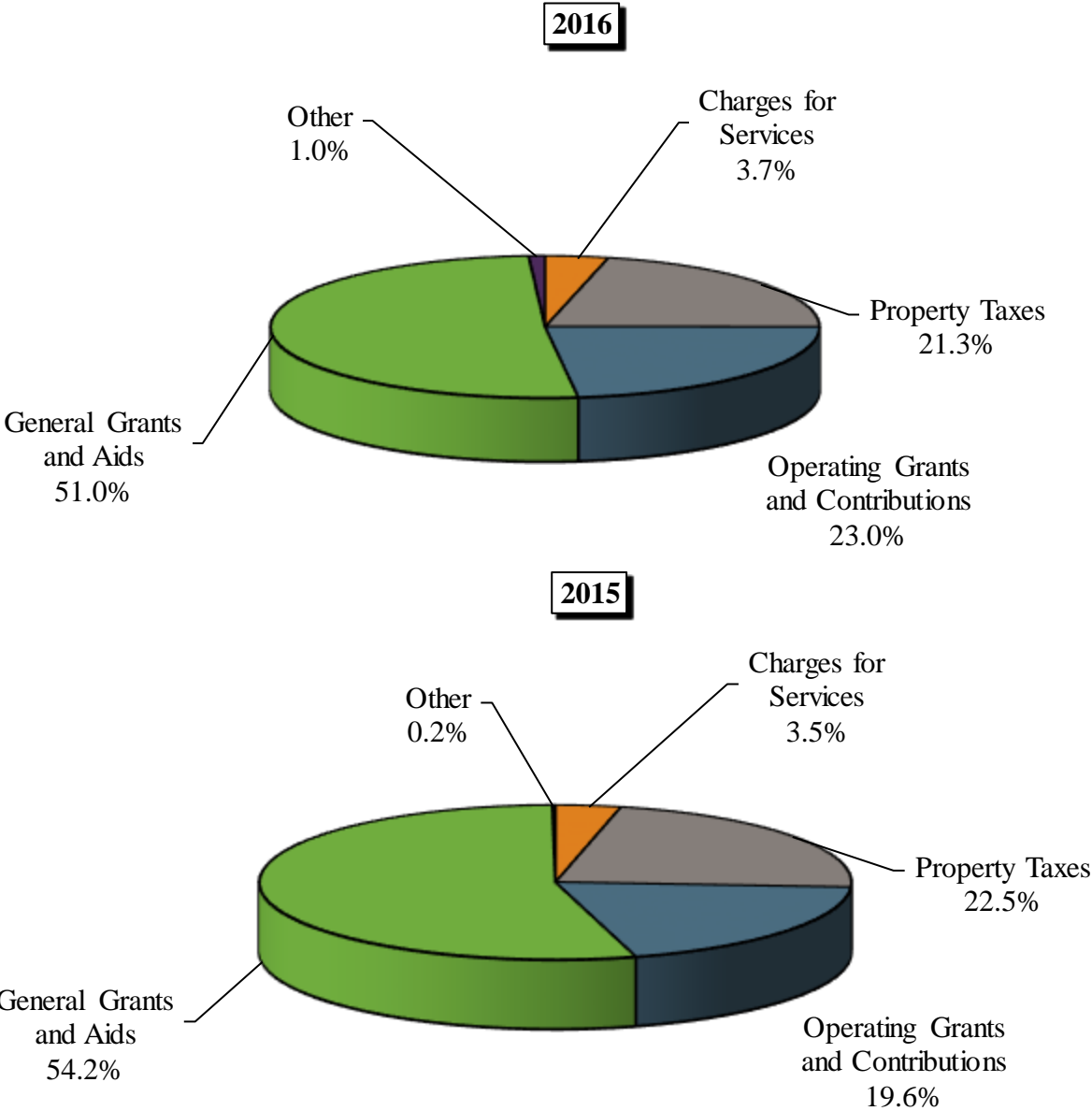
	2016	2015
Revenues		
Program revenues		
Charges for services	3,863,286	3,512,115
Operating grants and contributions	24,000,053	19,373,405
General revenues		
Property taxes	22,251,952	22,257,728
General grants and aids	53,137,665	53,626,026
Other	996,738	165,989
Total revenues	104,249,694	98,935,263
 Expenses		
Administration	5,955,670	5,547,166
District support services	2,122,209	1,912,672
Elementary and secondary regular instruction	45,554,644	42,847,228
Vocational education instruction	726,293	703,295
Special education instruction	17,425,823	15,515,994
Instructional support services	7,548,519	6,047,476
Pupil support services	7,377,729	6,905,267
Sites and buildings	7,337,340	7,807,706
Fiscal and other fixed cost programs	211,184	215,914
Food service	4,158,297	3,794,772
Community service	2,322,011	2,056,634
Depreciation not allocated to other functions	787,506	628,829
Interest and fiscal charges	8,055,214	5,254,492
Total expenses	109,582,439	99,237,445
 Change in net position	\$ (5,332,745)	\$ (302,182)

The table summarizes all of the governmental activities of the District, and is presented, on the accrual basis of accounting. Revenues are allocated between those directly related to specific programs and those that are general revenues. Depreciation expense is included in expenses, but capital asset purchase costs, debt proceeds and the repayment of debt principal, are excluded.

**Independent School District No. 720
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Figure A – Sources of Revenue for Fiscal Years 2016 and 2015



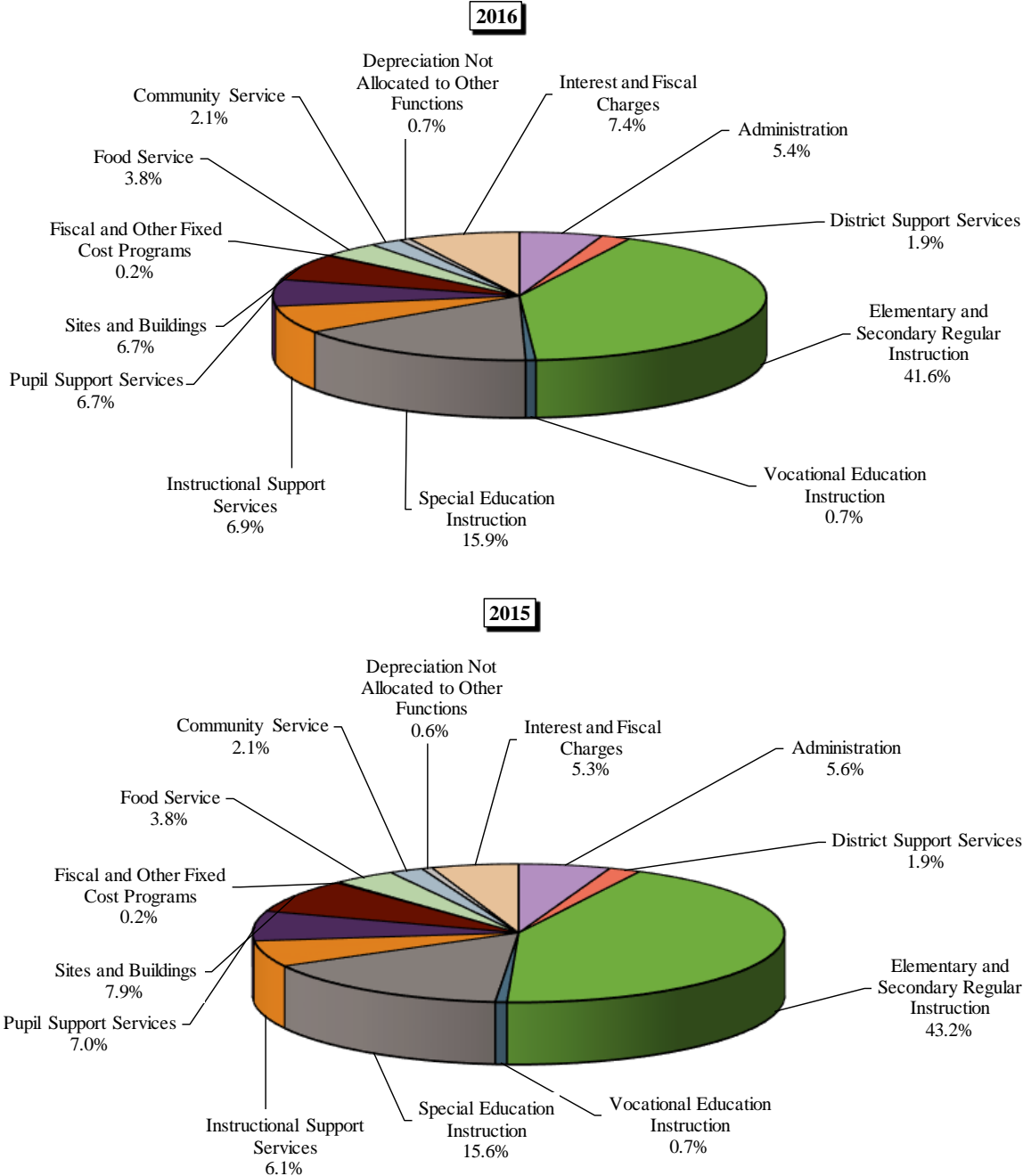
The largest share of the District's revenue is received from the state, including the General Education Aid formula and most of the operating grants. Consequently, the District's funding depends significantly on the state's financial fluctuations.

Property taxes are generally the next largest source of funding. The level of funding property tax sources provided is not only dependent on taxpayers of the District by way of operating and building referenda, but also by decisions made by the State Legislature in the mix of state aid and local effort in a variety of funding formulas.

**Independent School District No. 720
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Figure B – Expenses for Fiscal Years 2016 and 2015



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

**Independent School District No. 720
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

**Table 3
Governmental Fund Balances
As of June 30, 2016 and 2015**

Governmental Funds	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
Major funds			
General	\$ 2,521,005	\$ 7,774,523	\$ (5,253,518)
Capital projects – building			
Construction	100,507,829	8,373,093	92,134,736
Debt service	20,079,253	2,937,288	17,141,965
Nonmajor funds			
Special revenue funds			
Food service	674,042	450,436	223,606
Community service	100,374	12,681	87,693
	<u>\$ 123,882,503</u>	<u>\$ 19,548,021</u>	<u>\$ 104,334,482</u>

ANALYSIS OF THE GENERAL FUND

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to as the original budget. During the year, the District may change the budget for known significant changes in circumstances, such as updated enrollment estimates, legislation changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, health insurance premium increases, special education tuition changes or utility rate changes. During the year, the District reviewed operating results and amended the original budget. The District reduced the General Fund revenue budget by \$705,000 and the expenditure budget by \$242,290.

**Independent School District No. 720
Management's Discussion and Analysis**

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the operating results of the General Fund:

**Table 4
General Fund Operating Results**

	2016 Actual	Over (Under) Final Budget		Over (Under) Prior Year	
		Amount	Percent	Amount	Percent
Revenue and other financing sources	\$ 83,619,991	\$ 604,991	0.7%	\$ (696,924)	(1.5%)
Expenditures	<u>90,113,013</u>	7,120,303	7.9%	2,479,053	2.9%
Excess of revenue over (under) expenditures	<u>\$ (6,493,022)</u>				

Actual expenditures were over budget largely due to the staff changes that required the Board to add staff. Expenditures were also higher mainly from other planned staff increases over the previous fiscal year.

The growth in revenues over the prior year can be attributed to the District serving more students in fiscal year 2016 and an increase to the General Education formula by the State of Minnesota. There was also a budgeted increase in federal revenue sources.

ANALYSIS OF REMAINING MAJOR FUNDS

The District's activity in the Capital Projects – Building Construction Fund is related to projects financed with general obligation (G.O.) building bonds to meet the needs of the District's growing student population. Voters approved a \$102.5 million building project in the spring of 2015. The money for the project was received in fiscal year 2016. The main element of the project is to increase the size of the current high school by over 300,000 square feet to accommodate 3,200 students in the next ten years. The District used the Capital Projects fund to improve security and outdoor facilities as well as the initial planning for the high school addition.

Activity of the Debt Service Fund is largely controlled in accordance with each outstanding debt issue's financing plan. The District retired \$8,860,000 of bond principal during fiscal year 2016 according to payment schedules. The Debt Service Fund has approximately \$2.082 million of year-end fund balance, excluding the amount available in the escrow account as described below. The current fund balance is available to finance future debt service obligations. The District also refinanced the 2008 G.O. Bonds with a crossover refunding bond. An escrow account of \$18 million was established to pay the 2008 G.O. Bonds when called.

**Independent School District No. 720
Management's Discussion and Analysis**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 5 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation expense for fiscal years ending June 30, 2016 and 2015:

**Table 5
Capital Assets**

	2016	2015	Increase (Decrease)
Land	\$ 14,831,269	\$ 13,987,802	\$ 843,467
Construction in progress	7,849,582	4,889,390	2,960,192
Capital assets, net of accumulated depreciation:			
Site improvements	3,183,519	3,055,726	127,793
Buildings	117,632,735	115,522,785	2,109,950
Furniture and equipment	7,766,095	7,819,031	(52,936)
Total	<u>\$ 151,263,200</u>	<u>\$ 145,274,734</u>	<u>\$ 5,988,466</u>
Accumulated depreciation	<u>\$ (63,884,228)</u>	<u>\$ (58,132,200)</u>	<u>\$ (5,752,028)</u>
Depreciation expense	<u>\$ 5,752,028</u>	<u>\$ 5,202,016</u>	<u>\$ 550,012</u>

Capital assets are increasing to meet the needs of the District's anticipated continued growth.

**Independent School District No. 720
Management's Discussion and Analysis**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Long-Term Liabilities

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

**Table 6
Outstanding Long-Term Liabilities**

	2016	2015	Increase (Decrease)
G.O. Bonds payable, net of premium	\$ 229,775,183	\$ 117,119,964	\$ 112,655,219
Certificates of participation payable, net of premium	12,205,862	12,740,914	(535,052)
Capital leases	905,731	-	905,731
Compensated absences payable	382,256	432,665	(50,409)
Total	\$ 243,269,032	\$ 130,293,543	\$ 112,975,489

The addition of the 2015 G.O Bonds and 2016 Crossover Refunding Bonds resulted in an increase of the District's bonds payable as presented in the table above. Scheduled payments resulted in the decrease of the Certificates of Participation payable. The District is leasing MacBooks and iPads from Apple as part of a district-wide technology initiative. This resulted in a capital lease payable.

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

**Table 7
Limitations on Debt**

District's market value	\$ 4,375,115,200
Limit rate	<u>15.0%</u>
 Legal debt limit	 <u>\$ 656,267,280</u>

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

Independent School District No. 720 Management's Discussion and Analysis

FACTORS BEARING ON THE DISTRICT'S FUTURE

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the State of Minnesota for educational resources. The basic general education formula amount for all Minnesota school districts increased 2% to \$5,948 in 2016, the fifth increase since fiscal year 2009. An improving economy has reduced some of the challenges in funding education for Minnesota schools in recent years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. More detailed information can be found in the other sections of this financial report. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 720, 1200 Shakopee Town Square, Shakopee, Minnesota 55379.

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BASIC FINANCIAL STATEMENTS

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Independent School District No. 720
Statement of Net Position
June 30, 2016
(with Comparative Totals as of June 30, 2015)

	Governmental Activities	
	2016	2015
Assets		
Cash and investments	\$ 123,522,508	\$ 30,205,100
Cash with fiscal agent	17,997,615	563,011
Current property taxes receivable	15,571,175	10,963,603
Delinquent property taxes receivable	81,595	141,705
Accounts receivable	13,699	6,584
Interest receivable	273,783	1,597
Due from Department of Education	7,019,143	7,623,446
Due from Federal Government through Department of Education	712,275	826,374
Due from other Minnesota school districts	72,161	126,597
Due from other governmental units	376,972	380,950
Inventory	29,846	33,832
Prepaid items	193,243	185,963
Capital assets not being depreciated:		
Land	14,831,269	13,987,802
Construction in progress	7,849,582	4,889,390
Capital assets, net of accumulated depreciation:		
Site improvements	3,183,519	3,055,726
Buildings	117,632,735	115,522,785
Furniture and equipment	7,766,095	7,819,031
Total assets	317,127,215	196,333,496
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	12,739,007	10,249,161
Total assets and deferred outflows of resources	\$ 329,866,222	\$ 206,582,657
Liabilities		
Accounts payable	\$ 1,904,063	\$ 1,151,489
Contracts payable	948,069	525,518
Salaries and benefits payable	7,222,763	7,427,919
Interest payable	3,659,566	2,029,410
Due to other Minnesota school districts	402,731	527,984
Due to other governmental units	22,498	45
Unearned revenue	142,255	139,834
Advance on bond proceeds	-	500,000
Bonds payable, net		
Payable within one year	11,135,000	8,860,000
Payable after one year	218,640,183	108,259,964
Certificates of participation payable, net		
Payable within one year	545,000	525,000
Payable after one year	11,660,862	12,215,914
Capital lease payable		
Payable within one year	319,755	-
Payable after one year	585,976	-
Compensated absences payable		
Payable within one year	382,256	432,665
Net other post employment benefit (OPEB) obligation	1,326,802	509,632
Net pension liability	57,886,528	46,407,438
Total liabilities	316,784,307	189,512,812
Deferred Inflows of Resources		
Property taxes levied for subsequent year's expenditures	31,159,905	21,096,247
Deferred amount on refunding	665,829	745,381
Deferred inflows of resources related to pensions	5,542,624	14,181,915
Total deferred inflows of resources	37,368,358	36,023,543
Net Position		
Net investment in capital assets	26,336,717	23,041,568
Restricted	1,241,034	3,150,431
Unrestricted	(51,864,194)	(45,145,697)
Total net position	(24,286,443)	(18,953,698)
Total liabilities, deferred inflows of resources, and net position	\$ 329,866,222	\$ 206,582,657

See notes to financial statements.

31

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Independent School District No. 720
Statement of Activities
Year Ended June 30, 2016
(with Comparative Totals for the Year Ended June 30, 2015)

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expense) and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
					2016	2015
Governmental activities						
Administration	\$ 5,955,670	\$ 14,225	\$ 18,234	\$ -	\$ (5,923,211)	\$ (5,504,178)
District support services	2,122,209	35,292	850,322	-	(1,236,595)	(1,832,566)
Elementary and secondary regular instruction	45,554,644	474,275	7,762,913	-	(37,317,456)	(35,544,428)
Vocational education instruction	726,293	37	101,038	-	(625,218)	(617,936)
Special education instruction	17,425,823	179,203	9,167,230	-	(8,079,390)	(5,927,415)
Instructional support services	7,548,519	562	177,547	-	(7,370,410)	(5,651,308)
Pupil support services	7,377,729	107,857	2,696,935	-	(4,572,937)	(4,310,711)
Sites and buildings	7,337,340	59	49,432	-	(7,287,849)	(7,769,818)
Fiscal and other fixed cost programs	211,184	-	-	-	(211,184)	(215,914)
Food service	4,158,297	2,035,210	2,373,859	-	250,772	132,381
Community education and services	2,322,011	1,016,566	802,543	-	(502,902)	(665,072)
Unallocated depreciation	787,506	-	-	-	(787,506)	(628,829)
Interest and fiscal charges on long-term debt	8,055,214	-	-	-	(8,055,214)	(5,254,492)
Total governmental activities	\$ 109,582,439	\$ 3,863,286	\$ 24,000,053	\$ -	(81,719,100)	(73,790,286)
General revenues						
Taxes						
Property taxes, levied for general purposes					9,114,215	9,264,493
Property taxes, levied for community service					517,493	523,173
Property taxes, levied for debt service					12,620,244	12,470,062
State aid-formula grants					53,137,665	51,064,387
Other general revenues					36,206	33,402
Investment income					938,932	119,007
Gain on sale of capital assets					21,600	13,580
Total general revenues					76,386,355	73,488,104
Change in net position					(5,332,745)	(302,182)
Net position - beginning, as previously stated					(18,953,698)	32,352,669
Change in accounting principle					-	(51,004,185)
Net position - beginning, as restated					<u>(18,953,698)</u>	<u>(18,651,516)</u>
Net position - ending					<u>\$ (24,286,443)</u>	<u>\$ (18,953,698)</u>

See notes to financial statements.

Independent School District No. 720
Balance Sheet - Governmental Funds
June 30, 2016
(with Comparative Totals as of June 30, 2015)

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Assets			
Cash and investments	\$ 8,031,066	\$ 11,881,680	\$ 101,554,586
Cash with fiscal agent	-	17,997,615	-
Current property taxes receivable	6,235,677	9,072,179	-
Delinquent property taxes receivable	31,489	48,411	-
Accounts receivable	13,540	-	-
Interest receivable	-	-	273,783
Due from Department of Education	6,908,314	34,304	-
Due from Federal Government through Department of Education	666,506	-	-
Due from other Minnesota school districts	72,161	-	-
Due from other governmental units	376,972	-	-
Inventory	-	-	-
Prepaid items	115,556	-	77,687
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 22,451,281</u>	<u>\$ 39,034,189</u>	<u>\$ 101,906,056</u>
Liabilities			
Accounts payable	\$ 761,635	\$ -	\$ 445,871
Contracts payable	-	-	948,069
Salaries and benefits payable	6,995,617	-	4,287
Due to other Minnesota school districts	402,731	-	-
Due to other governmental units	21,907	-	-
Unearned revenue	12,500	-	-
Advance on bond proceeds	-	-	-
Total liabilities	<u>8,194,390</u>	<u>-</u>	<u>1,398,227</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year's expenditures	11,704,397	18,906,525	-
Unavailable revenue - delinquent property taxes	31,489	48,411	-
Total deferred inflows of resources	<u>11,735,886</u>	<u>18,954,936</u>	<u>-</u>
Fund Balances			
Nonspendable	115,556	-	77,687
Restricted	1,241,034	20,079,253	100,430,142
Unassigned	1,164,415	-	-
Total fund balances	<u>2,521,005</u>	<u>20,079,253</u>	<u>100,507,829</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 22,451,281</u>	<u>\$ 39,034,189</u>	<u>\$ 101,906,056</u>

See notes to financial statements.

Nonmajor Funds	Total Governmental Funds	
	2016	2015
\$ 1,282,725	\$ 122,750,057	\$ 30,205,100
-	17,997,615	563,011
263,319	15,571,175	10,963,603
1,695	81,595	141,705
-	13,540	6,584
-	273,783	1,597
76,525	7,019,143	7,623,446
45,769	712,275	826,374
-	72,161	126,597
-	376,972	380,950
29,846	29,846	33,832
-	193,243	185,963
<u>\$ 1,699,879</u>	<u>\$ 165,091,405</u>	<u>\$ 51,058,762</u>
\$ 21,580	\$ 1,229,086	\$ 1,151,489
-	948,069	525,518
222,859	7,222,763	7,427,919
-	402,731	527,984
591	22,498	45
129,755	142,255	139,834
-	-	500,000
<u>374,785</u>	<u>9,967,402</u>	<u>10,272,789</u>
548,983	31,159,905	21,096,247
1,695	81,595	141,705
<u>550,678</u>	<u>31,241,500</u>	<u>21,237,952</u>
29,846	223,089	219,795
762,437	122,512,866	13,855,940
(17,867)	1,146,548	5,472,286
<u>774,416</u>	<u>123,882,503</u>	<u>19,548,021</u>
<u>\$ 1,699,879</u>	<u>\$ 165,091,405</u>	<u>\$ 51,058,762</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, 2016
(with Comparative Totals as of June 30, 2015)

	2016	2015
Total fund balances - governmental funds	\$ 123,882,503	\$ 19,548,021
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	215,147,428	203,406,934
Less accumulated depreciation	(63,884,228)	(58,132,200)
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	(210,545,000)	(107,220,000)
Certificates of participation payable	(12,040,000)	(12,565,000)
Premium on bonds and certificates of participation payable	(19,396,045)	(10,075,878)
Deferred amount on refunding	(665,829)	(745,381)
Capital lease payable	(905,731)	-
Compensated absences payable	(382,256)	(432,665)
Net OPEB obligation	(1,326,802)	(509,632)
Net pension liability	(57,886,528)	(46,407,438)
Deferred outflows of resources and deferred inflows of resources are created as a result of differences related to pensions that are not recognized in the governmental funds.		
Deferred outflows of resources related to pensions	12,739,007	10,249,161
Deferred inflows of resources related to pensions	(5,542,624)	(14,181,915)
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.		
	81,595	141,705
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.		
	97,633	-
Governmental funds do not report a liability for accrued interest on bonds and certificates of participation until due and payable.		
	(3,659,566)	(2,029,410)
Total net position - governmental activities	\$ (24,286,443)	\$ (18,953,698)

See notes to financial statements.

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Independent School District No. 720
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2016
(with Comparative Totals for the Year Ended June 30, 2015)

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Revenues			
Local property taxes	\$ 9,136,670	\$ 12,656,261	\$ -
Other local and county revenues	1,498,307	29,558	895,793
Revenue from state sources	70,787,830	338,289	-
Revenue from federal sources	2,033,546	-	-
Sales and other conversion of assets	163,638	-	-
Total revenues	<u>83,619,991</u>	<u>13,024,108</u>	<u>895,793</u>
Expenditures			
Current			
Administration	5,759,082	-	-
District support services	2,067,743	-	-
Elementary and secondary regular instruction	40,739,884	-	-
Vocational education instruction	747,306	-	-
Special education instruction	17,154,198	-	-
Instructional support services	6,459,308	-	-
Pupil support services	7,259,476	-	-
Sites and buildings	5,481,908	-	669,499
Fiscal and other fixed cost programs	211,184	-	-
Food service	-	-	-
Community education and services	-	-	-
Capital outlay			
Administration	68,798	-	-
District support services	11,647	-	-
Elementary and secondary regular instruction	268,934	-	-
Vocational education instruction	1,709	-	-
Special education instruction	52,670	-	-
Instructional support services	2,365,371	-	-
Pupil support services	675	-	-
Sites and buildings	455,706	-	10,284,499
Food service	-	-	-
Community education and services	-	-	-
Debt service			
Principal	525,000	8,860,000	333,773
Interest and fiscal charges	482,414	6,721,538	761,510
Total expenditures	<u>90,113,013</u>	<u>15,581,538</u>	<u>12,049,281</u>
Excess of revenues over (under) expenditures	(6,493,022)	(2,557,430)	(11,153,488)
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	-	-	21,600
Bond issuance	-	16,553,674	95,631,326
Bond premium	-	3,145,721	7,660,110
Bond discount	-	-	(24,812)
Issuance of capital leases	1,239,504	-	-
Total other financing sources (uses)	<u>1,239,504</u>	<u>19,699,395</u>	<u>103,288,224</u>
Net change in fund balances	(5,253,518)	17,141,965	92,134,736
Fund Balances			
Beginning of year	<u>7,774,523</u>	<u>2,937,288</u>	<u>8,373,093</u>
End of year	<u>\$ 2,521,005</u>	<u>\$ 20,079,253</u>	<u>\$ 100,507,829</u>

See notes to financial statements.

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Nonmajor Funds	Total Governmental Funds	
	2016	2015
\$ 519,131	\$ 22,312,062	\$ 22,314,253
1,045,274	3,468,932	2,331,605
1,009,172	72,135,291	68,614,824
2,139,422	4,172,968	3,600,238
2,035,210	2,198,848	2,117,288
<u>6,748,209</u>	<u>104,288,101</u>	<u>98,978,208</u>
-	5,759,082	5,437,582
-	2,067,743	1,780,294
-	40,739,884	38,542,795
-	747,306	683,688
-	17,154,198	15,337,996
-	6,459,308	5,405,273
-	7,259,476	6,727,114
-	6,151,407	5,742,925
-	211,184	215,914
4,098,498	4,098,498	3,740,537
2,247,122	2,247,122	1,974,288
-	68,798	99,839
-	11,647	12,497
-	268,934	133,193
-	1,709	12,239
-	52,670	35,638
-	2,365,371	1,038,490
-	675	42,936
-	10,740,205	12,483,867
87,528	87,528	159,259
3,762	3,762	2,074
-	9,718,773	63,095,000
-	7,965,462	7,222,016
<u>6,436,910</u>	<u>124,180,742</u>	<u>169,925,454</u>
311,299	(19,892,641)	(70,947,246)
-	21,600	13,580
-	112,185,000	12,055,000
-	10,805,831	998,546
-	(24,812)	-
-	1,239,504	-
<u>-</u>	<u>124,227,123</u>	<u>13,067,126</u>
311,299	104,334,482	(57,880,120)
463,117	19,548,021	77,428,141
<u>\$ 774,416</u>	<u>\$ 123,882,503</u>	<u>\$ 19,548,021</u>

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, 2016
(with Comparative Totals for the Year Ended June 30, 2015)

	2016	2015
Net change in fund balances - total governmental funds	\$ 104,334,482	\$ (57,880,120)
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	11,762,094	11,444,382
Depreciation expense	(5,752,028)	(5,202,016)
Loss on disposal	(21,600)	-
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.		
	50,409	(127,441)
Net OPEB obligations are recognized as paid in the governmental funds. The impact on the Statement of Activities, however, is the creation of an OPEB asset, which is a combination of employer contributions and the amortization of the net OPEB obligation for the year.		
	(817,170)	(1,153,433)
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.		
	9,718,773	63,095,000
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.		
	(1,630,156)	921,644
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.		
	(9,240,615)	47,334
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.		
	(113,424,504)	(12,055,000)
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	(349,953)	663,993
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		
	97,633	-
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.		
	(60,110)	(56,525)
Change in net position - governmental activities	\$ (5,332,745)	\$ (302,182)

See notes to financial statements.

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Independent School District No. 720
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2016
(with Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016			Variance with Final Budget - Over (Under)	2015
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Revenues					
Local property taxes	\$ 8,921,206	\$ 8,921,206	\$ 9,136,670	\$ 215,464	\$ 9,285,838
Other local and county revenues	1,114,750	1,114,750	1,498,307	383,557	1,444,539
Revenue from state sources	71,693,224	70,620,643	70,787,830	167,187	67,134,751
Revenue from federal sources	1,899,820	2,267,401	2,033,546	(233,855)	1,838,975
Sales and other conversion of assets	91,000	91,000	163,638	72,638	158,973
Total revenues	<u>83,720,000</u>	<u>83,015,000</u>	<u>83,619,991</u>	<u>604,991</u>	<u>79,863,076</u>
Expenditures					
Current					
Administration	4,837,794	5,013,838	5,759,082	745,244	5,437,582
District support services	2,735,395	1,889,358	2,067,743	178,385	1,780,294
Elementary and secondary regular instruction	38,315,083	38,392,860	40,739,884	2,347,024	38,542,795
Vocational education instruction	323,972	332,547	747,306	414,759	683,688
Special education instruction	15,616,100	16,324,733	17,154,198	829,465	15,337,996
Instructional support services	7,276,143	6,921,403	6,459,308	(462,095)	5,405,273
Pupil support services	6,184,386	6,190,761	7,259,476	1,068,715	6,727,114
Sites and buildings	5,303,204	5,168,195	5,481,908	313,713	5,428,343
Fiscal and other fixed cost programs	140,000	210,000	211,184	1,184	215,914
Capital outlay					
Administration	37,286	38,610	68,798	30,188	99,839
District support services	9,500	5,676	11,647	5,971	12,497
Elementary and secondary regular instruction	288,090	288,090	268,934	(19,156)	133,193
Vocational education instruction	11,627	9,227	1,709	(7,518)	12,239
Special education instruction	31,000	31,000	52,670	21,670	35,638
Instructional support services	777,500	789,500	2,365,371	1,575,871	1,038,490
Pupil support services	500	500	675	175	42,936
Sites and buildings	340,000	378,992	455,706	76,714	419,155
Debt service					
Principal	525,000	525,000	525,000	-	610,000
Interest and fiscal charges	482,420	482,420	482,414	(6)	576,067
Total expenditures	<u>83,235,000</u>	<u>82,992,710</u>	<u>90,113,013</u>	<u>7,120,303</u>	<u>82,539,053</u>
Excess of revenues over (under) expenditures	485,000	22,290	(6,493,022)	(6,515,312)	(2,675,977)
Other Financing Sources					
Proceeds from sale of capital assets	-	-	-	-	13,580
Issuance of capital leases	-	-	1,239,504	1,239,504	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,239,504</u>	<u>1,239,504</u>	<u>13,580</u>
Net change in fund balance	<u>\$ 485,000</u>	<u>\$ 22,290</u>	<u>(5,253,518)</u>	<u>\$ (5,275,808)</u>	<u>(2,662,397)</u>
Fund Balance					
Beginning of year			<u>7,774,523</u>		<u>10,436,920</u>
End of year			<u>\$ 2,521,005</u>		<u>\$ 7,774,523</u>

See notes to financial statements.

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Independent School District No. 720
Statement of Net Position - Proprietary Funds
June 30, 2016

	Governmental Activities - Internal Service Funds
Assets	
Cash and cash equivalents	\$ 772,451
Accounts receivable	159
	159
Total assets	\$ 772,610
Liabilities	
Incurred but not reported claims	\$ 674,977
Net Position	
Unrestricted	97,633
Total liabilities and net position	\$ 772,610

Independent School District No. 720
Statement of Revenues, Expenses and Changes
in Fund Net Position - Proprietary Funds
Year Ended June 30, 2016

	Governmental Activities - Internal Service Funds
Operating Revenue	
Charges for services	\$ 8,585,872
Operating Expenses	
Insurance	<u>8,488,342</u>
Operating income	97,530
Nonoperating Revenue	
Interest revenue	<u>103</u>
Change in net position	97,633
Net Position	
Beginning of year	<u>-</u>
End of year	<u><u>\$ 97,633</u></u>

Independent School District No. 720
Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2016

	Governmental Activities - Internal Service Funds
Cash Flows - Operating Activities	
Receipts from district contributions	\$ 8,585,713
Employee claims paid	(7,813,365)
Net cash flows - operating activities	772,348
 Cash Flows - Investment Activities	
Interest received	103
Net change in cash and cash equivalents	772,451
 Cash and Cash Equivalents	
Beginning of year	-
End of year	\$ 772,451
 Reconciliation of Operating Income to Net Cash Flows - Operating Activities	
Operating income	\$ 97,530
Adjustments to reconcile operating Income to net cash Flows - operating activities	
Incurred but not reported dental claims	674,977
Accounts receivable	(159)
Net adjustments	674,818
Net cash flows - operating activities	\$ 772,348

**Independent School District No. 720
Statement of Fiduciary Net Position
June 30, 2016**

	OPEB Trust Fund	Private Purpose Trust Fund
Assets		
Cash and cash equivalents	\$ -	\$ 39,493
Investments		
Brokered money markets	11,541	-
Mutual funds - bonds	3,491,117	-
Mutual funds - equity	1,359,370	-
Mutual funds - other	137,337	-
Interest receivable	2	-
Total assets	4,999,367	39,493
Liabilities		
Accounts payable	-	12,000
Due to other governments	366,102	-
Total liabilities	366,102	12,000
Net Position		
Held in trust for OPEB	4,633,265	-
Held in trust for scholarships	-	27,493
Total net position held in trust	\$ 4,633,265	\$ 27,493

**Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2016**

	OPEB Trust Fund	Private Purpose Trust Fund
Additions		
Contributions	\$ -	\$ 2,029
Investment income	169,967	114
Total additions	169,967	2,143
Deductions		
Health insurance benefits	366,102	-
Administrative	-	669
Scholarships	-	12,000
Total deductions	366,102	12,669
Change in net position	(196,135)	(10,526)
Net Position		
Beginning of year	4,829,400	38,019
End of year	\$ 4,633,265	\$ 27,493

See notes to financial statements.

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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.

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)

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position is available. 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.

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

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

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

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.

District Funds Other than OPEB Trust Fund

Deposits and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. State statutes authorize the government and the District to invest in obligations of the U.S. government or its agencies, municipal bonds, commercial paper, corporate bond, repurchase agreements and the State Treasurer's Investment Pool. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances. The investments of the capital projects building construction funds are not pooled and earnings on these investments are allocated directly to that fund.

The 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. Investment held by a 2.a.7 and/or a 2.a.7 like investment pool are measured at amortized cost.

Deposits and investments at June 30, 2016 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. The MSDLAF is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under Rule 2.a.7. The fair value of the position in the pool is the same as the value of the pool shares.

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

Cash and cash equivalents in the property funds consist of deposits and highly liquid investments having a maturity of three months or less.

OPEB Trust Fund

These funds represent investments administered by the District's OPEB Fund Investment Managers. As of June 30, 2016, 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.

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 2015, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2016. The remaining portion of the levy will be recognized when measurable and available.

G. Inventory

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.

Independent School District No. 720
Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 times a year. The tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the 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 their estimated fair market value at the date of donation.

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

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. 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.

Independent School District No. 720
Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net 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 relating to pension activity is reported in the government-wide Statement of Net Position. A deferred outflow of resources related to pensions is recorded for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the Statement of Net Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net 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 four 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.

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.

Independent School District No. 720
Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 8.

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. Additional information can be found in TRA Note 7.G.

P. 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, 2016.

Independent School District No. 720
Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. 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 has not delegated anyone the power to assign balances for specific purposes. 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.

The District's fund balance policy includes a target unassigned General Fund balance goal of 12%.

R. 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.

S. 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.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. 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.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTIBILITY

A. Excess of Expenditures over Appropriations

Budgetary controls for governmental funds are established by each fund's total appropriations. Expenditures exceeded appropriations in the following Funds for the year ending June 30, 2016.

	<u>Appropriations</u>	<u>Expenditures</u>
General Fund	\$ 82,992,710	\$ 90,113,013
Debt Service Fund	14,245,000	15,581,538
Capital Projects Fund	8,770,000	12,049,281
Food Service Fund	3,725,000	4,186,026
Community Service Fund	2,100,000	2,250,884

Independent School District No. 720
Notes to Financial Statements

NOTE 3 – 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, 2016, 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, 2016, the District had the following deposits:

Checking - District funds other than trust funds	\$ (242,636)
Negotiable Certificates of Deposit - District Governmental Funds	9,368,000
Checking - Private Purpose Trust Fund	<u>39,493</u>
 Total Deposits	 <u><u>\$ 9,164,857</u></u>

B. Investments

District Funds Other than OPEB Trust Fund

As of June 30, 2016, the District had the following investments:

Investment Type	Fair Value	Less than 1 Year	Investment Maturities 1-5 Years	S&P Rating
Brokered Money Markets	\$ 20,332	\$ 20,332	\$ -	N/A
U.S. Treasury Obligations	35,345,811	406,357	34,939,454	AA+
Federal Agency Bonds/Notes	48,521,944	25,970,046	22,551,898	AA+
Commercial Paper	16,476,910	16,476,910	-	A-1
MSDLAF+ Term	14,000,000	14,000,000	-	AAAf
MSDLAF+ Liquid Class	2,252,573	2,252,573	-	AAAm
MSDLAF+ MAX Class	<u>15,775,449</u>	<u>15,775,449</u>	<u>-</u>	AAAm
 Total investments	 <u><u>\$132,393,019</u></u>	 <u><u>\$ 74,901,667</u></u>	 <u><u>\$ 57,491,352</u></u>	

Independent School District No. 720
Notes to Financial Statements

NOTE 3 – 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 exposed to concentration of credit risk at June 30, 2016, as investments in FNMA and FHLMC securities each represented more than 5% of total investments.

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

The District has the following recurring fair value measurements as of June 30, 2016:

- \$132,393,019 of \$132,393,019 are valued using a quoted market prices (Level 1 inputs)
- \$0 of \$132,393,019 are valued using a matrix pricing mode (Level 2 inputs)

Independent School District No. 720
Notes to Financial Statements

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

OPEB Trust Fund

As of June 30, 2016, the District's OPEB Trust Fund had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>S&P Rating</u>
Brokered money markets	\$ 11,541	N/A
Mutual funds - bonds	3,491,117	N/A
Mutual funds - equity	1,359,370	N/A
Mutual funds - other	<u>137,337</u>	N/A
Total investments	<u><u>\$ 4,999,365</u></u>	

C. Deposits and Investments

The following is a summary of total deposits and investments:

District fund other than trust funds	
Deposits (Note 3.A.)	\$ 9,125,364
Investments (Note 3.B.)	132,393,019
Petty cash	1,740
Private purpose trust fund	
Deposits (Note 3.A.)	39,493
OPEB trust fund	
Investments (Note 3.B.)	<u>4,999,365</u>
Total deposits and investments	<u><u>\$ 146,558,981</u></u>

Deposits and investments are presented in the June 30, 2016 basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 123,522,508
Cash with fiscal agent	17,997,615
Statement of Fiduciary Net Position	
Private purpose trust fund	39,493
OPEB trust fund	<u>4,999,365</u>
Total deposits and investments	<u><u>\$ 146,558,981</u></u>

Independent School District No. 720
Notes to Financial Statements

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 13,987,802	\$ 865,067	\$ 21,600	\$ 14,831,269
Construction in progress	<u>4,889,390</u>	<u>8,447,799</u>	<u>5,487,607</u>	<u>7,849,582</u>
Total capital assets not being depreciated	<u>18,877,192</u>	<u>9,312,866</u>	<u>5,509,207</u>	<u>22,680,851</u>
Capital assets being depreciated				
Site improvements	6,853,200	430,016	-	7,283,216
Buildings	161,332,813	5,783,049	-	167,115,862
Furniture and equipment	<u>16,343,729</u>	<u>1,723,770</u>	<u>-</u>	<u>18,067,499</u>
Total capital assets being depreciated	<u>184,529,742</u>	<u>7,936,835</u>	<u>-</u>	<u>192,466,577</u>
Less accumulated depreciation for				
Site improvements	3,797,474	302,223	-	4,099,697
Buildings	45,810,028	3,673,099	-	49,483,127
Furniture and equipment	<u>8,524,698</u>	<u>1,776,706</u>	<u>-</u>	<u>10,301,404</u>
Total accumulated depreciation	<u>58,132,200</u>	<u>5,752,028</u>	<u>-</u>	<u>63,884,228</u>
Total capital assets being depreciated, net	<u>126,397,542</u>	<u>2,184,807</u>	<u>-</u>	<u>128,582,349</u>
Governmental activities capital assets, net	<u>\$ 145,274,734</u>	<u>\$ 11,497,673</u>	<u>\$ 5,509,207</u>	<u>\$ 151,263,200</u>

Depreciation expense of \$5,752,028 for the year ended June 30, 2016, was charged to the following governmental functions.

Administration	\$ 576
District support services	51,900
Elementary and secondary regular instruction	3,937,423
Special education instruction	7,640
Instructional support services	556
Pupil support	124,361
Sites and buildings	732,862
Food service	25,005
Community service	84,199
Unallocated	<u>787,506</u>
 Total depreciation expense	 <u><u>\$ 5,752,028</u></u>

Independent School District No. 720
Notes to Financial Statements

NOTE 5 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

	<u>Issue Date</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>	<u>Due Within One year</u>
Long-term liabilities						
G.O. Bonds, including refunding bonds						
2008A School Building Bonds	03/05/08	2.00%-5.00%	\$25,000,000	02/01/26	\$ 19,160,000	\$ 1,260,000
2012A Crossover Refunding Bonds	02/01/12	3.00%-5.00%	39,000,000	02/01/25	34,035,000	2,535,000
2013A Crossover Refunding Bonds	02/21/13	3.00%-5.00%	38,325,000	02/01/26	36,465,000	2,280,000
2014A Refunding Bonds	12/16/14	3.00%-5.00%	12,055,000	02/01/22	8,700,000	3,370,000
2015A School Building Bonds	07/20/15	3.00%-5.00%	85,030,000	02/01/34	85,030,000	1,690,000
2015B School Building Bonds	07/20/15	3.65%-3.75%	12,130,000	02/01/36	12,130,000	-
2016A Refunding Bonds	05/04/16	3.00%-5.00%	15,025,000	02/01/26	15,025,000	-
Total G.O. bonds					210,545,000	11,135,000
Certificates of participation						
2013B certificates of participation	12/30/13	2.00-4.50%	13,175,000	02/01/33	12,040,000	545,000
Unamortized bond premium/discount					19,396,045	-
Capital lease payable					905,731	319,755
Compensated absences payable					382,256	382,256
Total all long-term liabilities					\$ 243,269,032	\$12,382,011

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.

In May 2016, the District issued G.O. School Building Refunding Bonds, Series 2016A in the amount of \$15,025,000. The Bonds were issued to cross over refund the G.O. School Building Bonds, Series 2008A at the call date of February 1, 2018. The total cash savings to the District was \$1,895,525 with a net present value benefit of \$1,707,134.

Independent School District No. 720
Notes to Financial Statements

NOTE 5 – 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
2017	\$ 11,135,000	\$ 8,621,373	\$ 19,756,373
2018	29,780,000	8,413,938	38,193,938
2019	14,315,000	7,167,675	21,482,675
2020	16,255,000	6,512,675	22,767,675
2021	18,140,000	5,773,975	23,913,975
2022-2026	70,275,000	18,561,825	88,836,825
2027-2031	24,340,000	7,798,475	32,138,475
2032-2036	26,305,000	2,947,925	29,252,925
Total	<u>\$ 210,545,000</u>	<u>\$ 65,797,861</u>	<u>\$ 276,342,861</u>

Year Ending June 30,	Certificates of Participation		
	Principal	Interest	Total
2017	\$ 545,000	\$ 471,919	\$ 1,016,919
2018	565,000	461,019	1,026,019
2019	590,000	444,069	1,034,069
2020	610,000	426,369	1,036,369
2021	625,000	408,069	1,033,069
2022-2026	3,395,000	1,648,742	5,043,742
2027-2031	3,950,000	914,813	4,864,813
2032-2033	1,760,000	118,800	1,878,800
Total	<u>\$ 12,040,000</u>	<u>\$ 4,893,800</u>	<u>\$ 16,933,800</u>

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. Bonds	\$ 107,220,000	\$ 112,185,000	\$ 8,860,000	\$ 210,545,000
Certificates of participation	12,565,000	-	525,000	12,040,000
Premium/discount	10,075,878	10,781,019	1,460,852	19,396,045
Capital leases payable	-	1,239,504	333,773	905,731
Compensated absences payable	432,665	560,577	610,986	382,256
Total long-term liabilities	<u>\$ 130,293,543</u>	<u>\$ 124,766,100</u>	<u>\$ 11,790,611</u>	<u>\$ 243,269,032</u>

Independent School District No. 720
Notes to Financial Statements

NOTE 5 – LONG-TERM DEBT (CONTINUED)

D. Capital Lease Obligations

The District entered into two lease purchase option agreements commencing on July 20, 2015, with Apple, Inc. for computer equipment. The capital lease obligations and 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 \$1,115,554 at June 30, 2016.

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

<u>Year Ending</u> <u>June 30,</u>		
2017		\$ 333,773
2018		333,773
2019		<u>264,622</u>
Total minimum lease payments		<u>932,168</u>
Less amount representing interest		<u>(26,437)</u>
Present value of net minimum lease payments		<u><u>905,731</u></u>

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 2016 were \$236,594.

The District also has two three year options after the lease expires on July 31, 2019, which 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 2016 were \$249,470.

Independent School District No. 720
Notes to Financial Statements

NOTE 5 – 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, which 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

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

Year Ending June 30,	
2017	\$ 530,438
2018	553,082
2019	555,140
2020	<u>147,994</u>
Total	<u><u>\$ 1,786,654</u></u>

NOTE 6 – FUND BALANCES/NET POSITION

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

Independent School District No. 720
Notes to Financial Statements

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances

Fund balances are classified below to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service	Capital Projects	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ -	\$ -	\$ -	\$ 29,846	\$ 29,846
Prepaid items	115,556	-	77,687	-	193,243
Total nonspendable	<u>115,556</u>	<u>-</u>	<u>77,687</u>	<u>29,846</u>	<u>223,089</u>
Restricted for					
Operating Capital	1,241,034	-	-	-	1,241,034
Early Childhood and Family Education	-	-	-	55,576	55,576
School Readiness	-	-	-	62,665	62,665
Debt Service	-	2,081,638	-	-	2,081,638
Bond Refunding	-	17,997,615	-	-	17,997,615
Capital Projects	-	-	100,430,142	-	100,430,142
Food Service	-	-	-	644,196	644,196
Total Restricted	<u>1,241,034</u>	<u>20,079,253</u>	<u>100,430,142</u>	<u>762,437</u>	<u>122,512,866</u>
Unassigned	<u>1,164,415</u>	<u>-</u>	<u>-</u>	<u>(17,867)</u>	<u>1,146,548</u>
Total fund balance	<u>\$ 2,521,005</u>	<u>\$ 20,079,253</u>	<u>\$ 100,507,829</u>	<u>\$ 774,416</u>	<u>\$123,882,503</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 for Health and Safety – This balance represents available resources to be used for health and safety projects in accordance with an approved health and safety plan. The balance as of June 30, 2016, is a deficit (negative) \$894,373 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 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. The balance as of June 30, 2016, is a deficit (negative) \$479,477 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 Operating Capital – This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Independent School District No. 720
Notes to Financial Statements

NOTE 6 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

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, early childhood and family education, and extended day programs. The balance as of June 30, 2016, is a deficit (negative) \$17,867 which is presented within unassigned fund balance 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 Debt Service – This balance represents the balance of the Debt Service Fund available for future debt principal and interest payments.

Restricted for Bond Refunding – This balance represents resources set aside from the proceeds of refunded obligations that have not met the criteria of defeasance (crossover bonds). These resources will be used to pay off future bonded obligations.

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.

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 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

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.

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Teachers' Retirement Association (Continued)

A. Plan Description (Continued)

Teachers employed in Minnesota's public elementary and secondary school, charter schools and certain educational institutions maintained by the state (except those teachers employed by the city of St. Paul and by the University of Minnesota system) are required to be TRA members. State university, community college, and technical college teachers first employed by the Minnesota State College and Universities (MnSCU) may elect TRA coverage within one year of eligible employment. Alternatively, these teachers may elect coverage through the Defined Contribution Retirement Plan (DCR) administered by MnSCU.

B. Benefits Provided

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

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

Tier I Benefits

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

With these provisions:

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

Independent School District No. 720
Notes to Financial Statements

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

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Tier II Benefits

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

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

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

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

C. Contribution Rate

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for years ended June 30, 2105, and June, 2016, were:

	Employee	Employer
Basic	11.0%	11.5%
Coordinated	7.5%	7.5%

Independent School District No. 720
Notes to Financial Statements

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

Teachers' Retirement Association (Continued)

C. Contribution Rate (Continued)

The following is a reconciliation of employer contributions in TRA's CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

Employer contributions reported in TRA's CAFR Statement of Changes in Fiduciary Net Position	\$ 340,207,590
Deduct Employer contributions not related to future contribution efforts	(704,635)
Deduct TRA's contributions not included in allocation	<u>(435,999)</u>
Total employer contributions	\$ 339,066,956
Total non-employer contributions	<u>\$ 41,587,410</u>
Total contributions reported in the schedule of employer and non-employer pension allocations	<u><u>\$ 380,654,366</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.

D. Merger of DTRFA

Legislation enacted in 2014 merged the DTRFA with TRA effective June 30, 2015. The beginning balances of total pension liability and fiduciary net position were adjusted to reflect the merger of DTRFA.

	6/30/14 CAFR	Restated
Total pension liability	\$ 24,901,612,000	\$ 25,299,564,000
Plan fiduciary net position	<u>20,293,684,000</u>	<u>20,519,756,000</u>
Net pension liability	<u><u>\$ 4,607,928,000</u></u>	<u><u>\$ 4,779,808,000</u></u>

Independent School District No. 720
Notes to Financial Statements

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

Teachers' Retirement Association (Continued)

E. Actuarial Assumptions

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Measurement Date	June 30, 2015
Valuation Date	July 1, 2015
Experience Study	October 30, 2009
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Investment Rate of Return	8.0%
Wage Inflation	3.0%
Projected Salary Increase	3.5-12%, based on years of service
Cost of Living Adjustment	2.0%

Mortality Assumption

Pre-retirement	RP 2000 non-annuitant generational mortality, white collar adjustment, male rates set back five years and female rates set back seven years
Post-retirement	RP 2000 annuitant generational mortality, white collar adjustment, male rates set back two years and female rates set back three years
Post-disability	RP 2000 disabled retiree mortality, without adjustment

The actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2004 to June 30, 2008, and a limited scope experience study dated August 29, 2014. The limited scope experience study addressed only inflation and long-term rate of return for the GASB 67 valuation.

Independent School District No. 720
Notes to Financial Statements

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

Teachers' Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic stocks	45 %	5.50 %
International stocks	15	6.00
Bonds	18	1.45
Alternative assets	20	6.40
Unallocated cash	2	0.50
Total	<u>100 %</u>	

The TRA actuary has determined the average of the expected remaining services lives of all members for fiscal year 2015 is 5.73 years. The "Difference between Expected and Actual Experience" and "Changes of Assumptions" use the amortization period of 5.73 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 5 years as required by GASB 68. The "Changes in Proportion" uses a rounded amortization period of 5.0 years.

F. Discount Rate

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%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2016 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 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Independent School District No. 720
Notes to Financial Statements

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

Teachers' Retirement Association (Continued)

G. Net Pension Liability

On June 30, 2016, the District reported a liability of \$48,355,876 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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 0.7817% at the end of the measurement period and 0.8067% 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	\$	48,355,876
State's proportionate share of the net pension liability associated with the District		5,931,424

There was a change in actuarial assumptions that affected the measurement of the total liability since the prior measurement date. Post-retirement benefit adjustments are now assumed to be 2.0% annually with no increase to 2.5% projected. The prior year valuation assumed a 2.5% increase commencing July 1, 2034.

For the year ended June 30, 2016, the District recognized pension expense of \$4,726,432. It also recognized \$1,048,599 as an increase to pension expense for the support provided by direct aid.

On June 30, 2016, the District had deferred resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,477,749	\$ -
Net difference between projected and actual earnings on plan investments	-	3,698,359
Changes in assumptions	3,717,281	-
Changes in proportion	1,677,616	-
Contributions to TRA subsequent to the measurement date	3,282,247	-
Total	\$ 11,154,893	\$ 3,698,359

Independent School District No. 720
Notes to Financial Statements

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

Teachers' Retirement Association (Continued)

G. Net Pension Liability (Continued)

\$3,282,247 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, 2017.

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

<u>June 30,</u>	<u>Amount</u>
2017	247,707
2018	247,707
2019	247,709
2020	2,850,913
2021	580,251

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.0% as well as the liability measured using 1% lower and 1% higher.

<u>District proportionate share of NPL</u>		
<u>1% decrease (7.0%)</u>	<u>Current (8.0%)</u>	<u>1% increase (9.0%)</u>
\$ 73,603,903	\$ 48,355,876	\$ 27,285,668

The Employer'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.

I. Pension Plan Fiduciary Net Position

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

Independent School District No. 720
Notes to Financial Statements

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

Public Employees' Retirement Association

A. Plan Description

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

General Employees Retirement Fund (GERF)

All full-time and certain part-time employees of the District other than teachers are covered by the GERF. GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

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. PERA benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90% funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. 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.

GERF Benefits

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 and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year 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. Disability benefits are available for vested members, and are based upon years of service and average high-five salary.

Independent School District No. 720
Notes to Financial Statements

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

Public Employees' Retirement Association (Continued)

C. Contributions

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

GERF Contributions

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.5% of pay, respectively, in fiscal year 2016. In fiscal year 2016, the District was required to contribute 11.78% of pay for Basic Plan members and 7.5% for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2016, were \$902,192. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

GERF Pension Costs

At June 30, 2016, the District reported a liability of \$9,530,652 for its proportionate share of the GERF's net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2014, through June 30, 2015, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2015, the District's proportion was 0.1839%, which was a decrease of .0127% from its proportion measured as of June 30, 2014.

GERF benefit provision changes during the measurement period include (1) the merger of the former Minneapolis Employees Retirement Fund division into GERF, effective January 1, 2015, and (2) revisions to *Minnesota Statutes* to make changes to contribution rates less prescriptive and more flexible.

The discount rate used to calculate liabilities for the June 30, 2015, measurement date was 7.9%. The Legislature has since set the discount rate in statute at 8%. Beginning with the June 30, 2016, measurement date the discount rate used when calculating liabilities based on GASB 68 accounting requirements will be increased to 8% to be consistent with the rate set in statute used for funding purposes.

For the year ended June 30, 2016, the District recognized pension expense of \$856,559 for its proportionate share of GERF's pension expense.

At June 30, 2016, the District reported its proportionate share of GERF's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the sources listed on the following page.

Independent School District No. 720
Notes to Financial Statements

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

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 88,385	\$ 480,507
Changes in actuarial assumptions	593,537	-
Net difference between projected and actual investments earnings	-	848,404
Changes in proportionate share	-	515,354
District's contributions to GERP subsequent to the measurement date	902,192	-
Total	\$ 1,584,114	\$ 1,844,265

\$902,192 reported as deferred outflows of resources related to pensions resulting from District contributions to GERP subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to GERP pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2017	\$ (348,980)
2018	(348,978)
2019	(689,940)
2020	225,555

Independent School District No. 720
Notes to Financial Statements

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

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions

The total pension liability in the June 30, 2015, actuarial valuation was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

GERF

Assumptions	GERF
Inflation	2.75 % Per year
Active member payroll growth	3.50 % Per year
Investment rate of return	7.90 %

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on RP-2000 tables for males or females, as appropriate, with slight adjustments.

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of actuarial experience studies. The experience study in the GERF was for the period July 1, 2004, to June 30, 2008, with an update of economic assumptions in 2014.

The long-term expected rate of return on pension plan investments is 7.9% for GERF. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis 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 arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	45%	5.50 %
International stocks	15%	6.00
Bonds	18%	1.45
Alternative assets	20%	6.40
Cash	2%	0.50
Total	100%	

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

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

Public Employees' Retirement Association (Continued)

F. Discount Rates

The discount rate used to measure the total pension liability was 7.9% for GERP. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of the pension 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 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 (6.9%)	Current Discount Rate (7.9%)	1% Increase in Discount Rate (8.9%)
District's proportionate share of the GERP net pension liability	\$ 14,985,573	\$ 9,530,652	\$ 5,025,726

H. Pension Plan Fiduciary Net Position

Detailed information about GERP's fiduciary net position is available in a separately-issued PERA financial report. That report may be obtained on the Internet at www.mnpera.org; by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District provides post employment insurance benefits to certain eligible employees through its 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.

Independent School District No. 720
Notes to Financial Statements

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description (Continued)

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.

B. Funding Policy

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 2016, the District contributed \$209,657 through pay-as-you-go. As of June 30, 2016, the District decided to pay retiree benefits on a pay-as-you-go basis as well as draw a contribution from the OPEB Plan. The District drew \$366,102 from the OPEB Plan during 2016. Administrative costs of the plan are financed through investment earnings.

As of June 30, 2016, there were 31 retirees and spouses receiving health benefits from the District's health plan. The plan has a total of 1,021 active participants and dependents.

C. Annual Other Post Employment Benefits Cost and Net Other Post Employment Benefits Obligation

The District's annual Other Post Employment Benefits Cost (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the District, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost of the year, the amount actually contributed to the plan and changes in the District's net OPEB obligation to the plan.

ARC	\$ 1,401,444
Interest on net OPEB obligation	20,385
Adjustment to ARC	(28,900)
Annual OPEB cost (expense)	<u>1,392,929</u>
Employer contributions	<u>(575,759)</u>
Increase in net OPEB obligation	817,170
Net OPEB obligation - beginning of year	<u>509,632</u>
Net OPEB obligation - end of year	<u><u>\$ 1,326,802</u></u>

Independent School District No. 720
Notes to Financial Statements

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

C. Annual Other Post Employment Benefits Cost and Net Other Post Employment Benefits Obligation (Continued)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2014, 2015, and 2016 was as follows:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Employer Contribution</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
06/30/14	1,454,781	582,090	40%	(643,801)
06/30/15	1,356,490	538,357	40%	509,632
06/30/16	1,392,929	575,759	41%	1,326,802

D. Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the District had \$5,070,979 of assets deposited to fund the plan. The actuarial accrued liability for benefits was \$11,015,848 and the actuarial value of assets was \$5,070,979, resulting in an unfunded actuarial accrued liability (UAAL) of \$5,944,869. The covered payroll (annual payroll of active employees covered by the plan) was \$45,515,481, and the ratio of the UAAL to the covered payroll was 13.1%. In 2009, the District established an irrevocable trust fund by contributing from the General Fund to partially fund the Plan. The District contributed an additional \$330,000 to the Trust Fund in 2010 and \$250,000 in 2012. The District drew \$366,102 during 2016 to cover a portion of the OPEB costs that year. As of June 30, 2016, the ending market value of these assets was \$4,999,365.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The Schedule of Funding Progress – Other Post Employment Benefits and Schedule of Employer Contributions – Other Post Employment Benefits, presented as required supplementary information following the notes to financial statements, present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term prospective of the calculations.

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

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Methods and Assumptions (Continued)

As of July 1, 2014, the actuarial valuation date, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 4% discount rate. At the actuarial valuation date, the annual health care cost trend was calculated to be 7.5% initially, reduced incrementally to an ultimate rate of 5% after 10 years. Both rates include a 2.5% inflation assumption. The UAAL is being amortized as a level dollar amount on a closed basis. The remaining amortization period at June 30, 2016, was 29 years.

F. Condensed Financial Statements

The financial statements for the OPEB Plan are reported on the following page because the OPEB Plan does not issue a separate financial report.

**Statement of Plan Net Position
June 30, 2016**

Assets

Investments:

Mutual funds - bonds	\$ 3,491,117
Mutual funds - equity	1,359,370
Mutual funds - other	137,337
Brokered money markets	11,541

Interest receivable	2
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Total assets held in trust for OPEB	\$ 4,999,367
-------------------------------------	--------------

Liabilities

Due to other governments	\$ 366,102
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Net Position

Net position held in trust for OPEB	\$ 4,633,265
-------------------------------------	--------------

**Statement of Changes In Plan Net Position
Year Ended June 30, 2016**

Additions

Investment income	\$ 169,967
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Deductions

Health insurance	366,102
------------------	---------

Change in net position	(196,135)
------------------------	-----------

Net Position Held in Trust for OPEB

Beginning of the year	4,829,400
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End of the year	\$ 4,633,265
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**Independent School District No. 720
Notes to Financial Statements**

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Condensed Financial Statements (Continued)

1. Notes to the Condensed Financial Statements

a. Plan Provisions

The Plan is described in detail on the previous pages, including Plan provisions and the authority for Plan changes.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements shown on the previous page were prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which the employee services are performed. Benefits are recognized when due and payable.

b. Investments

The details of the investments and the investment policy are described in Note 1.D. and Note 3 of the District's notes to financial statements.

c. 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 various estimates. Actual results could differ from those estimates.

NOTE 9 – COMMITMENT

As of June 30, 2016, the District had the following commitment:

<u>Project</u>	<u>Project Authorization</u>	<u>Work Completed</u>	<u>Remaining Commitment</u>
Vaughn Field	\$5,289,600	\$1,789,251	\$3,500,349

NOTE 10 – SUBSEQUENT EVENT

On July 25, 2016, the District approved a contract for the high school expansion project with Shaw-Lundquist Associates, Inc., in the amount of \$73,088,000.

Independent School District No. 720
Notes to Financial Statements

NOTE 11 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB has issued GASB Statement 74 relating to postemployment benefit plans other than pension plans administered through trusts that meet certain criteria and includes requirements for OPEB plans not administered through trusts. This new statement requires additional note disclosures and additional required supplementary information. This statement is effective for financial statements for fiscal years beginning after June 15, 2016. We are recommending that a review of your actuarial study be completed with your actuarial firm to ensure compliance with the new standard.

GASB has issued GASB statement 75 relating to accounting and financial reporting for postemployment benefits other than pensions. The new statement requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about OPEB liabilities.

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REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 720
Schedule of Funding Progress - Other Post Employment Benefits
June 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
07/01/10	\$ 4,153,513	\$ 9,508,116	\$ 5,354,603	43.7%	\$ 34,739,922	15.4%
07/01/12	4,637,751	10,919,814	6,282,063	42.5%	37,148,281	16.9%
07/01/14	5,070,979	11,015,848	5,944,869	46.0%	45,515,481	13.1%

Schedule of Employer Contributions - Other Post Employment Benefits
June 30, 2016

Year Ended June 30,	Annual Required Contribution	Total Contributions	Percentage Contributed	Net OPEB Obligation (Asset)
2014	\$ 1,416,433	\$ 582,090	41%	\$ (643,801)
2015	1,330,436	538,357	40%	509,632
2016	1,401,444	575,759	41%	1,326,802

Independent School District No. 720
Schedule of District's Proportionate Share
of Net Pension Liability - GERS Retirement Fund
Last Ten Years*

For 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 Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.1966%	\$ 9,235,283	\$ 10,320,166	89.49%	78.7%
2016	0.1839%	9,530,652	10,626,680	89.69%	78.2%

* 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 Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered- Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.8067%	\$ 37,172,155	\$ 2,615,162	\$ 39,787,317	\$ 36,823,970	100.9%	81.5%
2016	0.7817%	48,355,876	5,931,424	54,287,300	39,672,933	121.9%	76.8%

* 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 -
GERF 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- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2014	\$ 748,212	\$ 748,212	\$ -	\$ 10,320,166	7.25%
2015	797,001	797,001	-	10,626,680	7.50%
2016	902,192	902,192	-	12,029,227	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- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2014	\$ 2,577,678	\$ 2,577,678	\$ -	\$ 36,823,970	7.0%
2015	2,975,470	2,975,470	-	39,672,933	7.5%
2016	3,282,247	3,282,247	-	43,763,293	7.5%

* 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
June 30, 2016

TRA Retirement Funds

Changes of benefit terms

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

Changes of 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%. Details, if necessary, can be obtained from the TRA CAFR.

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SUPPLEMENTARY INFORMATION

Independent School District No. 720
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue		
	Food Service	Community Service	Total
Assets			
Cash and investments	\$ 789,877	\$ 492,848	\$ 1,282,725
Current property taxes receivable	-	263,319	263,319
Delinquent property taxes receivable	-	1,695	1,695
Due from Department of Education	-	76,525	76,525
Due from Federal Government through Department of Education	45,769	-	45,769
Inventory	29,846	-	29,846
	<u>\$ 865,492</u>	<u>\$ 834,387</u>	<u>\$ 1,699,879</u>
Liabilities			
Accounts payable	\$ 13,750	\$ 7,830	\$ 21,580
Salaries and benefits payable	100,793	122,066	222,859
Due to other governmental units	-	591	591
Unearned revenue	76,907	52,848	129,755
Total liabilities	<u>191,450</u>	<u>183,335</u>	<u>374,785</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year's expenditures	-	548,983	548,983
Unavailable revenue - delinquent property taxes	-	1,695	1,695
Total deferred inflows of resources	<u>-</u>	<u>550,678</u>	<u>550,678</u>
Fund Balances			
Nonspendable	29,846	-	29,846
Restricted for			
Early childhood and family			
Education programs	-	55,576	55,576
School readiness	-	62,665	62,665
Food service	644,196	-	644,196
Unassigned	-	(17,867)	(17,867)
Total fund balances	<u>674,042</u>	<u>100,374</u>	<u>774,416</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 865,492</u>	<u>\$ 834,387</u>	<u>\$ 1,699,879</u>

Independent School District No. 720
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended June 30, 2016

	Special Revenue		
	Food Service	Community Service	Total
Revenues			
Local property taxes	\$ -	\$ 519,131	\$ 519,131
Other local and county revenues	8,263	1,037,011	1,045,274
Revenue from state sources	226,737	782,435	1,009,172
Revenue from federal sources	2,139,422	-	2,139,422
Sales and other conversion of assets	2,035,210	-	2,035,210
Total revenues	<u>4,409,632</u>	<u>2,338,577</u>	<u>6,748,209</u>
Expenditures			
Current			
Food service	4,098,498	-	4,098,498
Community education and services	-	2,247,122	2,247,122
Capital outlay			
Food service	87,528	-	87,528
Community education and services	-	3,762	3,762
Total expenditures	<u>4,186,026</u>	<u>2,250,884</u>	<u>6,436,910</u>
Excess of revenues over expenditures	223,606	87,693	311,299
Fund Balances			
Beginning of year	<u>450,436</u>	<u>12,681</u>	<u>463,117</u>
End of year	<u>\$ 674,042</u>	<u>\$ 100,374</u>	<u>\$ 774,416</u>

Independent School District No. 720
Balance Sheet - General Fund
June 30, 2016
(with Comparative Totals as of June 30, 2015)

	2016	2015
Assets		
Cash and investments	\$ 8,031,066	\$ 10,907,350
Current property taxes receivable	6,235,677	4,327,135
Delinquent property taxes receivable	31,489	53,944
Accounts receivable	13,540	6,584
Due from Department of Education	6,908,314	7,475,649
Due from Federal Government through Department of Education	666,506	793,683
Due from other Minnesota school districts	72,161	126,597
Due from other governmental units	376,972	380,950
Prepaid items	115,556	68,261
	\$ 22,451,281	\$ 24,140,153
Liabilities		
Accounts payable	\$ 761,635	\$ 933,109
Salaries and benefits payable	6,995,617	7,203,340
Due to other Minnesota school districts	402,731	527,984
Due to other governmental units	21,907	45
Unearned revenue	12,500	-
Total liabilities	8,194,390	8,664,478
Deferred Inflows of Resources		
Property taxes levied for subsequent year's expenditures	11,704,397	7,647,208
Unavailable revenue - delinquent property taxes	31,489	53,944
Total deferred inflows of resources	11,735,886	7,701,152
Fund Balance		
Nonspendable	115,556	68,261
Restricted	1,241,034	2,158,125
Unassigned	1,164,415	5,548,137
Total fund balance	2,521,005	7,774,523
Total liabilities, deferred inflows of resources, and fund balance	\$ 22,451,281	\$ 24,140,153

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2016
(with Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016			Variance with Final Budget - Over (Under)	2015
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Revenues					
Local property taxes	\$ 8,921,206	\$ 8,921,206	\$ 9,136,670	\$ 215,464	\$ 9,285,838
Other local and county revenues	1,114,750	1,114,750	1,498,307	383,557	1,444,539
Revenue from state sources	71,693,224	70,620,643	70,787,830	167,187	67,134,751
Revenue from federal sources	1,899,820	2,267,401	2,033,546	(233,855)	1,838,975
Sales and other conversion of assets	91,000	91,000	163,638	72,638	158,973
Total revenues	<u>83,720,000</u>	<u>83,015,000</u>	<u>83,619,991</u>	<u>604,991</u>	<u>79,863,076</u>
Expenditures					
Current					
Administration	4,837,794	5,013,838	5,759,082	745,244	5,437,582
District support services	2,735,395	1,889,358	2,067,743	178,385	1,780,294
Elementary and secondary regular instruction	38,315,083	38,392,860	40,739,884	2,347,024	38,542,795
Vocational education instruction	323,972	332,547	747,306	414,759	683,688
Special education instruction	15,616,100	16,324,733	17,154,198	829,465	15,337,996
Instructional support services	7,276,143	6,921,403	6,459,308	(462,095)	5,405,273
Pupil support services	6,184,386	6,190,761	7,259,476	1,068,715	6,727,114
Sites and buildings	5,303,204	5,168,195	5,481,908	313,713	5,428,343
Fiscal and other fixed cost programs	140,000	210,000	211,184	1,184	215,914
Capital outlay					
Administration	37,286	38,610	68,798	30,188	99,839
District support services	9,500	5,676	11,647	5,971	12,497
Elementary and secondary regular instruction	288,090	288,090	268,934	(19,156)	133,193
Vocational education instruction	11,627	9,227	1,709	(7,518)	12,239
Special education instruction	31,000	31,000	52,670	21,670	35,638
Instructional support services	777,500	789,500	2,365,371	1,575,871	1,038,490
Pupil support services	500	500	675	175	42,936
Sites and buildings	340,000	378,992	455,706	76,714	419,155
Debt service					
Principal	525,000	525,000	525,000	-	610,000
Interest and fiscal charges	482,420	482,420	482,414	(6)	576,067
Total expenditures	<u>83,235,000</u>	<u>82,992,710</u>	<u>90,113,013</u>	<u>7,120,303</u>	<u>82,539,053</u>
Excess of revenues over (under) expenditures	485,000	22,290	(6,493,022)	(6,515,312)	(2,675,977)
Other Financing Sources					
Proceeds from sale of capital assets	-	-	-	-	13,580
Issuance of capital leases	-	-	1,239,504	1,239,504	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,239,504</u>	<u>1,239,504</u>	<u>13,580</u>
Net change in fund balance	<u>\$ 485,000</u>	<u>\$ 22,290</u>	<u>(5,253,518)</u>	<u>\$ (5,275,808)</u>	<u>(2,662,397)</u>
Fund Balance					
Beginning of year			<u>7,774,523</u>		<u>10,436,920</u>
End of year			<u>\$ 2,521,005</u>		<u>\$ 7,774,523</u>

Independent School District No. 720
Balance Sheet - Food Service Fund
June 30, 2016
(with Comparative Totals as of June 30, 2015)

	2016	2015
Assets		
Cash and investments	\$ 789,877	\$ 580,852
Due from Department of Education	-	13,724
Due from Federal Government through Department of Education	45,769	32,691
Inventory	29,846	33,832
Total assets	\$ 865,492	\$ 661,099
Liabilities		
Accounts payable	\$ 13,750	\$ 27,619
Salaries and benefits payable	100,793	107,905
Unearned revenue	76,907	75,139
Total liabilities	191,450	210,663
Fund Balance		
Nonspendable	29,846	33,832
Restricted	644,196	416,604
Total fund balance	674,042	450,436
Total liabilities and fund balance	\$ 865,492	\$ 661,099

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Food Service Fund
Year Ended June 30, 2016
(with Comparative Actual Amounts for the Year Ended June 30, 2015)

	<u>2016</u>			<u>2015</u>
	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>	<u>Actual Amounts</u>
Revenues				
Other local and county revenues	\$ 2,000	\$ 8,263	\$ 6,263	\$ -
Revenue from state sources	185,000	226,737	41,737	207,575
Revenue from federal sources	1,701,000	2,139,422	438,422	1,761,263
Sales and other conversion of assets	1,882,000	2,035,210	153,210	1,958,315
Total revenues	<u>3,770,000</u>	<u>4,409,632</u>	<u>639,632</u>	<u>3,927,153</u>
Expenditures				
Current				
Food service	3,670,000	4,098,498	428,498	3,740,537
Capital outlay				
Food service	55,000	87,528	32,528	159,259
Total expenditures	<u>3,725,000</u>	<u>4,186,026</u>	<u>461,026</u>	<u>3,899,796</u>
Net change in fund balance	<u>\$ 45,000</u>	223,606	<u>\$ 178,606</u>	27,357
Fund Balance				
Beginning of year		<u>450,436</u>		<u>423,079</u>
End of year		<u>\$ 674,042</u>		<u>\$ 450,436</u>

Independent School District No. 720
Balance Sheet - Community Service Fund
June 30, 2016
(With Comparative Totals as of June 30, 2015)

	2016	2015
Assets		
Cash and investments	\$ 492,848	\$ 460,800
Current property taxes receivable	263,319	259,895
Delinquent property taxes receivable	1,695	3,333
Due from Department of Education	76,525	59,844
Total assets	\$ 834,387	\$ 783,872
Liabilities		
Accounts payable	\$ 7,830	\$ 62,383
Salaries and benefits payable	122,066	114,719
Due to other governmental units	591	-
Unearned revenue	52,848	64,695
Total liabilities	183,335	241,797
Deferred Inflows of Resources		
Property taxes levied for subsequent year's expenditures	548,983	526,061
Unavailable revenue - delinquent property taxes	1,695	3,333
Total deferred inflows of resources	550,678	529,394
Fund Balance		
Restricted for		
Early Childhood and Family		
Education Programs	55,576	15,277
School Readiness	62,665	73,255
Unassigned	(17,867)	(75,851)
Total fund balance	100,374	12,681
Total liabilities, deferred inflows of resources, and fund balance	\$ 834,387	\$ 783,872

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Community Service Fund
Year Ended June 30, 2016
(with Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016			2015
	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)	Actual Amounts
Revenues				
Local property taxes	\$ 531,721	\$ 519,131	\$ (12,590)	\$ 524,375
Other local and county revenues	1,047,800	1,037,011	(10,789)	791,507
Revenue from state sources	620,479	782,435	161,956	600,055
Total revenues	<u>2,200,000</u>	<u>2,338,577</u>	<u>138,577</u>	<u>1,915,937</u>
Expenditures				
Current				
Community education and services	2,098,800	2,247,122	148,322	1,974,288
Capital outlay				
Community education and services	1,200	3,762	2,562	2,074
Total expenditures	<u>2,100,000</u>	<u>2,250,884</u>	<u>150,884</u>	<u>1,976,362</u>
Net change in fund balance	<u>\$ 100,000</u>	87,693	<u>\$ (12,307)</u>	(60,425)
Fund Balance				
Beginning of year		<u>12,681</u>		<u>73,106</u>
End of year		<u>\$ 100,374</u>		<u>\$ 12,681</u>

Independent School District No. 720
Balance Sheet - Debt Service Fund
June 30, 2016
(with Comparative Totals as of June 30, 2015)

	2016	2015
Assets		
Cash and investments	\$ 11,881,680	\$ 9,409,464
Cash with fiscal agent	17,997,615	-
Current property taxes receivable	9,072,179	6,376,573
Delinquent property taxes receivable	48,411	84,428
Due from Department of Education	34,304	74,229
Total assets	\$ 39,034,189	\$ 15,944,694
 Deferred Inflows of Resources		
Property taxes levied for subsequent year's expenditures	\$ 18,906,525	\$ 12,922,978
Unavailable revenue - delinquent property taxes	48,411	84,428
Total deferred inflows of resources	18,954,936	13,007,406
 Fund Balance		
Restricted	20,079,253	2,937,288
Total deferred inflows of resources and fund balance	\$ 39,034,189	\$ 15,944,694

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Debt Service Fund
Year Ended June 30, 2016
(with Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016			2015
	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)	Actual Amounts
Revenues				
Local property taxes	\$ 13,894,225	\$ 12,656,261	\$ (1,237,964)	\$ 12,504,040
Other local and county revenues	5,000	29,558	24,558	74,906
Revenue from state sources	330,775	338,289	7,514	672,443
Total revenues	<u>14,230,000</u>	<u>13,024,108</u>	<u>(1,205,892)</u>	<u>13,251,389</u>
Expenditures				
Debt service				
Principal	9,385,000	8,860,000	(525,000)	62,485,000
Interest and fiscal charges	4,860,000	6,721,538	1,861,538	6,645,949
Total expenditures	<u>14,245,000</u>	<u>15,581,538</u>	<u>1,336,538</u>	<u>69,130,949</u>
Excess of revenues under expenditures	(15,000)	(2,557,430)	(2,542,430)	(55,879,560)
Other Financing Sources				
Bond issuance	-	16,553,674	16,553,674	12,055,000
Bond premium	-	3,145,721	3,145,721	998,546
Total other financing sources	<u>-</u>	<u>19,699,395</u>	<u>19,699,395</u>	<u>13,053,546</u>
Net change in fund balance	<u>\$ (15,000)</u>	17,141,965	<u>\$ 17,156,965</u>	(42,826,014)
Fund Balance				
Beginning of year		<u>2,937,288</u>		<u>45,763,302</u>
End of year		<u>\$ 20,079,253</u>		<u>\$ 2,937,288</u>

Independent School District No. 720
Balance Sheet - Capital Projects Fund
June 30, 2016
(with Comparative Totals as of June 30, 2015)

	2016	2015
Assets		
Cash and investments	\$ 101,554,586	\$ 8,846,634
Cash with fiscal agent	-	563,011
Interest receivable	273,783	1,597
Prepaid items	77,687	117,702
Total assets	\$ 101,906,056	\$ 9,528,944
Liabilities		
Accounts payable	\$ 445,871	\$ 128,378
Contracts payable	948,069	525,518
Salaries and benefits payable	4,287	1,955
Advance on bond proceeds	-	500,000
Total liabilities	1,398,227	1,155,851
Fund Balance		
Nonspendable	77,687	117,702
Restricted	100,430,142	8,255,391
Total fund balance	100,507,829	8,373,093
Total liabilities and fund balance	\$ 101,906,056	\$ 9,528,944

Independent School District No. 720
Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Capital Projects Fund
Year Ended June 30, 2016
(with Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016		Variance with Final Budget - Over (Under)	2015
	Original and Final Budget	Actual Amounts		Actual Amounts
Revenues				
Other local and county revenues	\$ 500,000	\$ 895,793	\$ 395,793	\$ 20,653
Expenditures				
Current				
Sites and buildings	470,000	669,499	199,499	314,582
Capital outlay				
Sites and buildings	8,300,000	10,284,499	1,984,499	12,064,712
Debt service				
Principal	-	333,773	333,773	-
Interest and fiscal charges	-	761,510	761,510	-
Total expenditures	<u>8,770,000</u>	<u>12,049,281</u>	<u>3,279,281</u>	<u>12,379,294</u>
Excess of revenues under expenditures	(8,270,000)	(11,153,488)	(2,883,488)	(12,358,641)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	21,600	21,600	-
Bond issuance	102,500,000	95,631,326	(6,868,674)	-
Bond premium	-	7,660,110	7,660,110	-
Bond discount	-	(24,812)	(24,812)	-
Total other financing sources (uses)	<u>102,500,000</u>	<u>103,288,224</u>	<u>788,224</u>	<u>-</u>
Net change in fund balance	<u>\$ 94,230,000</u>	92,134,736	<u>\$ (2,095,264)</u>	(12,358,641)
Fund Balance				
Beginning of year		<u>8,373,093</u>		<u>20,731,734</u>
End of year		<u>\$ 100,507,829</u>		<u>\$ 8,373,093</u>

Independent School District No. 720
Combining Statement of
Net Position - Internal Service Funds
June 30, 2016

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
Assets			
Cash and cash equivalents	\$ 712,755	\$ 59,696	\$ 772,451
Accounts receivable	-	159	159
Total assets	\$ 712,755	\$ 59,855	\$ 772,610
Liabilities			
Incurred but not reported claims	\$ 643,114	\$ 31,863	\$ 674,977
Net Position			
Unrestricted	69,641	27,992	97,633
Total liabilities and net position	\$ 712,755	\$ 59,855	\$ 772,610

Independent School District No. 720
Combining Statement of Revenues, Expenses, and Changes
in Fund Net Position - Internal Service Funds
Year Ended June 30, 2016

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
Operating Revenue			
Charges for services	\$ 7,748,963	\$ 836,909	\$ 8,585,872
Operating Expenses			
Insurance	7,679,405	808,937	8,488,342
Operating income	69,558	27,972	97,530
Nonoperating Revenues			
Interest revenue	83	20	103
Change in net position	69,641	27,992	97,633
Net Position			
Beginning of year	-	-	-
End of year	\$ 69,641	\$ 27,992	\$ 97,633

Independent School District No. 720
Combining Statement of Cash Flows -
Internal Service Funds
Year Ended June 30, 2016

	Internal Service Funds		
	Health Insurance	Dental Insurance	Total
Cash Flows - Operating Activities			
Receipts from district contributions	\$ 7,748,963	\$ 836,750	\$ 8,585,713
Employee claims paid	(7,036,291)	(777,074)	(7,813,365)
Net cash flows - operating activities	<u>712,672</u>	<u>59,676</u>	<u>772,348</u>
Cash Flows - Investment Activities			
Interest received	<u>83</u>	<u>20</u>	<u>103</u>
Net change in cash and cash equivalents	712,755	59,696	772,451
Cash and Cash Equivalents			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 712,755</u>	<u>\$ 59,696</u>	<u>\$ 772,451</u>
Reconciliation of Operating Income to Net Cash Flows - Operating Activities			
Operating income	\$ 69,558	\$ 27,972	\$ 97,530
Adjustments to reconcile operating Income to net cash Flows - operating activities			
Incurred but not reported claims	643,114	31,863	674,977
Accounts receivable	-	(159)	(159)
Net adjustments	<u>643,114</u>	<u>31,704</u>	<u>674,818</u>
Net cash flows - operating activities	<u>\$ 712,672</u>	<u>\$ 59,676</u>	<u>\$ 772,348</u>

Independent School District No. 720
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2016

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 General Fund				06 Building Construction Fund			
Total revenue	\$ 83,619,991	\$ 83,619,993	\$ (2)	Total revenue	\$ 895,793	\$ 895,793	\$ -
Total expenditures	90,113,013	90,113,012	1	Total expenditures	12,049,281	12,049,279	2
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable fund balance	115,556	115,556	-	460 Nonspendable fund balance	77,687	77,687	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
403 Staff Development	-	-	-	407 Capital Projects Levy	-	-	-
405 Deferred Maintenance	-	-	-	409 Alternative Facility Program	-	-	-
406 Health and Safety	(894,373)	(894,373)	-	413 Building Projects Funded by COP/LP	-	-	-
407 Capital Projects Levy	(479,477)	(479,478)	1	<i>Restricted:</i>			
408 Cooperative Programs	-	-	-	464 Restricted fund balance	100,430,142	100,430,143	(1)
409 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
413 Building Projects Funded by COP/LP	-	-	-	463 Unassigned fund balance	-	-	-
414 Operating Debt	-	-	-				
416 Levy Reduction	-	-	-	07 Debt Service Fund			
417 Taconite Building Maintenance	-	-	-	Total revenue	\$ 13,024,108	\$ 13,024,109	\$ (1)
424 Operating Capital	1,241,034	1,241,034	-	Total expenditures	15,581,538	15,581,540	(2)
426 \$25 Taconite	-	-	-	<i>Nonspendable:</i>			
427 Disabled Accessibility	-	-	-	460 Nonspendable fund balance	-	-	-
428 Learning and Development	-	-	-	<i>Restricted/reserved:</i>			
434 Area Learning Center	-	-	-	425 Bond refundings	17,997,615	17,997,615	-
435 Contracted Alternative Programs	-	-	-	451 QZAB and QSCB payments	-	-	-
436 State Approved Alternative Program	-	-	-	<i>Restricted:</i>			
438 Gifted and Talented	-	-	-	464 Restricted fund balance	2,081,638	2,081,637	1
440 Teacher Development and Evaluation	-	-	-	<i>Unassigned:</i>			
441 Basic Skills Programs	-	-	-	463 Unassigned fund balance	-	-	-
445 Career Technical Programs	-	-	-				
448 Achievement and Integration Revenue	-	-	-	08 Trust Fund			
449 Safe School Crime	-	-	-	Total revenue	\$ 2,143	\$ 2,143	\$ -
450 Transition for Pre-Kindergarten	-	-	-	Total expenditures	12,669	12,669	-
451 QZAB and QSCB Payments	-	-	-	<i>Unassigned:</i>			
452 OPEB Liabilities not Held in Trust	-	-	-	422 Unassigned fund balance (net position)	27,493	27,493	-
453 Unfunded Severance and Retirement Levy	-	-	-				
<i>Restricted:</i>				20 Internal Service Fund			
464 Restricted fund balance	-	-	-	Total revenue	\$ 8,585,975	\$ 8,585,975	\$ -
<i>Committed:</i>				Total expenditures	8,488,342	8,488,342	-
418 Committed for separation	-	-	-	<i>Unassigned:</i>			
461 Committed	-	-	-	422 Unassigned fund balance (net position)	97,633	97,633	-
<i>Assigned:</i>							
462 Assigned fund balance	-	-	-	25 OPEB Revocable Trust			
<i>Unassigned:</i>				Total revenue	\$ -	\$ -	\$ -
422 Unassigned fund balance	2,538,265	2,538,267	(2)	Total expenditures	-	-	-
				<i>Unassigned:</i>			
				422 Unassigned fund balance (net position)	-	-	-
02 Food Service Fund							
Total revenue	\$ 4,409,632	\$ 4,409,634	\$ (2)	45 OPEB Irrevocable Trust			
Total expenditures	4,186,026	4,186,025	1	Total revenue	\$ 169,967	\$ 169,967	\$ -
<i>Nonspendable:</i>				Total expenditures	366,102	366,102	-
460 Nonspendable fund balance	29,846	29,846	-	<i>Unassigned:</i>			
<i>Restricted/reserved:</i>				422 Unassigned fund balance (net position)	4,633,265	4,633,266	(1)
452 OPEB liabilities not held in trust	-	-	-				
<i>Restricted:</i>				47 OPEB Debt Service			
464 Restricted fund balance	644,196	644,196	-	Total revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total expenditures	-	-	-
463 Unassigned fund balance	-	-	-	<i>Nonspendable:</i>			
				460 Nonspendable fund balance	-	-	-
04 Community Service Fund				<i>Restricted:</i>			
Total revenue	\$ 2,338,577	\$ 2,338,577	\$ -	425 Bond refundings	-	-	-
Total expenditures	2,250,884	2,250,886	(2)	464 Restricted fund balance	-	-	-
<i>Nonspendable:</i>				<i>Unassigned:</i>			
460 Nonspendable fund balance	-	-	-	463 Unassigned fund balance	-	-	-
<i>Restricted/reserved:</i>							
426 \$25 Taconite	-	-	-				
431 Community Education	(17,867)	(17,869)	2				
432 ECPE	55,576	55,576	-				
440 Teacher Development and Evaluations	-	-	-				
444 School Readiness	62,665	62,665	-				
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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**Independent School District No. 720
Statistical Section (Unaudited)
June 30, 2016**

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.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	110
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	116
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	120
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	123
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	125

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

Independent School District #720
Shakopee Public Schools
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year							Fiscal Year		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities										
Net Investment in Capital Assets	\$ 10,068,500	\$ 9,268,330	\$ 11,437,140	\$ 13,164,032	\$ 15,056,846	\$ 18,615,135	\$ 21,509,142	\$ 21,840,189	\$ 23,041,568	\$ 26,336,717
Restricted	2,310,554	1,816,107	5,234,581	2,400,883	2,347,262	2,470,265	2,103,662	2,411,568	3,150,431	1,241,034
Unrestricted	9,182,026	10,145,205	6,181,158	9,508,637	11,515,977	12,968,400	10,655,933	8,100,912	(45,145,697)	(51,864,194)
Total Governmental Activities Net Position	<u>\$ 21,561,080</u>	<u>\$ 21,229,642</u>	<u>\$ 22,852,879</u>	<u>\$ 25,073,552</u>	<u>\$ 28,920,085</u>	<u>\$ 34,053,800</u>	<u>\$ 34,268,737</u>	<u>\$ 32,352,669</u>	<u>\$ (18,953,698)</u>	<u>\$ (24,286,443)</u>

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Independent School District #720
Shakopee Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year						Fiscal Year			
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
Administration	\$ 2,854,536	\$ 3,458,454	\$ 3,689,553	\$ 3,649,278	\$ 3,647,825	\$ 3,320,105	\$ 4,196,548	\$ 4,623,140	\$ 5,547,166	\$ 5,955,670
District Support Services	727,549	394,745	519,760	612,286	422,226	1,123,052	1,293,572	1,471,090	1,912,672	2,122,209
Regular Instruction	23,109,222	26,449,605	29,687,266	29,594,015	31,680,570	35,835,287	37,728,992	40,000,664	42,847,228	45,554,644
Vocational Education Instruction	730,958	612,798	540,568	526,251	482,322	491,687	458,572	725,118	703,295	726,293
Special Education Instruction	9,614,097	12,021,170	11,925,189	12,273,562	11,791,040	13,004,305	14,503,636	15,085,785	15,515,994	17,425,823
Instructional Support Services	2,662,057	3,488,676	3,424,674	3,573,266	3,859,985	3,785,454	4,731,832	4,921,635	6,047,476	7,548,519
Pupil Support Services	4,015,385	4,280,568	4,647,751	4,603,149	4,817,243	5,653,320	5,768,903	6,213,364	6,905,267	7,377,729
Sites and Buildings	6,088,123	7,575,410	4,877,314	4,335,243	5,664,493	4,503,714	5,785,361	6,880,602	7,807,706	7,337,340
Fiscal and Other Fixed Cost Programs	248,014	108,489	105,626	107,952	112,654	125,742	130,635	181,473	215,914	211,184
Food Service	2,036,564	2,641,557	2,736,350	2,834,998	2,935,096	3,215,446	3,458,450	3,470,807	3,794,772	4,158,297
Community Service	1,346,869	1,463,316	1,538,713	1,635,378	1,707,307	1,829,186	1,891,348	1,838,544	2,056,634	2,322,011
Depreciation Not Allocated to Other Functions	2,094,331	2,931,866	3,985,408	3,965,123	3,991,808	184,101	279,962	517,536	628,829	787,506
Interest and Fiscal Charges on Long-Term Debt	7,629,705	7,203,026	7,255,219	6,884,332	6,292,484	6,520,580	7,523,483	7,146,210	5,254,492	8,055,214
Total Governmental Activities Expenses	63,157,410	72,629,680	74,933,391	74,594,833	77,405,053	79,591,979	87,751,294	93,075,968	99,237,445	109,582,439
Program Revenues										
Governmental Activities:										
Charges for Services:										
Administration	-	-	-	21,975	20,801	23,308	26,300	23,151	23,040	14,225
District Support Services	34,400	103,580	155,283	8,469	7,839	5,684	8,246	8,568	35,897	35,292
Regular Instruction	256,600	260,951	259,882	240,989	777,457	816,793	852,858	981,266	448,664	474,275
Vocational Education Instruction	-	-	-	-	5,539	1,916	-	175	300	37
Special Education Instruction	9,758	9,249	-	16,620	23,168	12,198	24,748	1,810	228,614	179,203
Instructional Support Services	-	-	-	-	1,489	773	696	128	614	562
Pupil Support Services	-	-	-	-	8,833	8,023	8,634	10,859	29,502	107,857
Sites and Buildings	-	-	-	127,194	16,950	40,013	17,300	17,900	13	59
Food Service	1,152,987	1,361,774	1,496,902	1,505,059	1,614,861	1,637,500	1,642,702	1,747,412	1,958,315	2,035,210
Community Service	494,735	474,291	538,230	543,761	632,333	704,736	718,063	733,494	787,156	1,016,566
Operating Grants and Contributions	6,237,330	7,988,314	6,779,729	16,536,678	18,434,638	18,311,523	19,506,678	20,373,579	21,935,044	24,000,053
Capital Grants and Contributions	-	-	-	380,744	69,194	30,552	5,000	38,845	-	-
Total Governmental Activities Program Revenues	8,185,810	10,198,159	9,230,026	19,381,489	21,613,102	21,593,019	22,811,225	23,937,187	25,447,159	27,863,339

Independent School District #720
Shakopee Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year					Fiscal Year				
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes:										
General Purpose	5,268,576	6,141,975	6,936,688	7,066,443	9,912,260	7,385,811	8,666,535	5,445,658	9,264,493	9,114,215
Community Service	371,913	473,431	419,130	588,453	702,304	468,015	504,862	259,610	523,173	517,493
Debt Service	8,733,802	9,816,515	10,727,596	11,611,209	12,266,179	12,356,247	13,906,651	12,933,157	12,470,062	12,620,244
Capital Projects	-	-	-	-	-	-	-	-	-	-
General grants and aids	39,560,981	42,818,406	45,784,337	33,519,501	36,277,413	41,236,447	41,587,955	47,608,165	51,064,387	53,137,665
Investment Earnings	4,390,383	2,648,274	2,095,202	907,105	270,628	103,512	344,424	331,125	119,007	938,932
Gain on Sale of Capital Assets	-	-	-	1,074	6,000	4,000	200	119,370	13,580	21,600
Other general revenues	235,001	201,482	158,844	3,740,232	203,700	1,578,643	614,821	525,628	33,402	36,206
Total Governmental Activities	<u>58,560,656</u>	<u>62,100,083</u>	<u>66,121,797</u>	<u>57,434,017</u>	<u>59,638,484</u>	<u>63,132,675</u>	<u>65,625,448</u>	<u>67,222,713</u>	<u>73,488,104</u>	<u>76,386,355</u>
Change in Net Position	3,589,056	(331,438)	418,432	2,220,673	3,846,533	5,133,715	685,379	(1,916,068)	(302,182)	(5,332,745)
Net Position - Beginning, as Previously Stated	17,972,024	21,561,080	21,229,642	22,852,879	25,073,552	28,920,085	34,053,800	34,268,737	32,352,669	(18,953,698)
Change in accounting principle	-	-	1,204,805	-	-	-	(470,442)	-	(51,004,185)	-
Net Position - Beginning, as Restated	<u>17,972,024</u>	<u>21,561,080</u>	<u>22,434,447</u>	<u>22,852,879</u>	<u>25,073,552</u>	<u>28,920,085</u>	<u>33,583,358</u>	<u>34,268,737</u>	<u>(18,651,516)</u>	<u>(18,953,698)</u>
Net Position - Ending	<u>\$ 21,561,080</u>	<u>\$ 21,229,642</u>	<u>\$ 22,852,879</u>	<u>\$ 25,073,552</u>	<u>\$ 28,920,085</u>	<u>\$ 34,053,800</u>	<u>\$ 34,268,737</u>	<u>\$ 32,352,669</u>	<u>\$ (18,953,698)</u>	<u>\$ (24,286,443)</u>

Independent School District #720
Shakopee Public Schools
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year						Fiscal Year			
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,214	\$ 350,000	\$ 96	\$ 68,261	\$ 115,556
Restricted (Formerly Reserved)	2,073,329	1,577,393	1,511,956	1,263,902	962,795	1,079,553	578,923	1,905,984	2,158,125	1,241,034
Assigned (Formerly Designated)	2,915,000	4,011,000	-	-	-	-	-	-	-	-
Unassigned (Formerly Unreserved)	9,497,276	8,871,041	7,965,010	7,542,398	9,572,538	12,251,872	11,555,217	8,530,840	5,548,137	1,164,415
Total General Fund	\$ 14,485,605	\$ 14,459,434	\$ 9,476,966	\$ 8,806,300	\$ 10,535,333	\$ 13,355,639	\$ 12,484,140	\$ 10,436,920	\$ 7,774,523	\$ 2,521,005
All Other Governmental Funds										
Nonspendable:										
Capital Project Funds	\$ -	\$ -	\$ -	\$ -	\$ 798,799	\$ 222,856	\$ 139,501	\$ 139,501	\$ 117,702	77,687
Nonmajor Funds	-	-	-	-	24,686	26,858	30,880	33,057	33,832	29,846
Restricted:										
Capital Project Funds	20,987,062	41,597,272	38,142,544	-	23,746,242	19,209,028	14,207,934	20,592,233	8,255,391	100,430,142
Debt Service Funds	31,342,241	12,913,549	12,885,180	-	2,185,834	46,487,037	90,039,936	45,763,302	2,937,288	20,079,253
Nonmajor Funds	184,170	234,006	238,384	272,743	576,293	505,406	363,285	463,128	505,136	762,437
Unassigned Reported in:										
Capital Project Funds	-	-	-	36,016,622	-	-	-	-	-	-
Debt Service Funds	376,060	1,062,561	1,037,007	1,657,105	-	-	-	-	-	-
Nonmajor Funds	464,196	285,086	274,160	262,183	-	-	-	-	(75,851)	(17,867)
Total All Other Governmental Funds	\$ 53,353,729	\$ 56,092,474	\$ 52,577,275	\$ 38,208,653	\$ 27,331,854	\$ 66,451,185	\$ 104,781,536	\$ 66,991,221	\$ 11,773,498	\$ 121,361,498
Total All Funds	\$ 67,839,334	\$ 70,551,908	\$ 62,054,241	\$ 47,014,953	\$ 37,867,187	\$ 79,806,824	\$ 117,265,676	\$ 77,428,141	\$ 19,548,021	\$ 123,882,503

Independent School District #720
Shakopee Public Schools
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year					Fiscal Year				
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Local Sources:										
Property Taxes	\$ 14,286,925	\$ 16,402,016	\$ 17,972,063	\$ 19,104,727	\$ 22,894,058	\$ 20,531,670	\$ 23,015,692	\$ 18,718,986	\$ 22,314,253	\$ 22,312,062
Earnings on Investments	4,390,383	2,648,274	2,249,217	-	-	-	-	-	-	-
Other	2,183,481	2,410,802	2,609,141	2,256,931	1,858,844	1,877,808	2,165,621	2,277,734	2,331,605	3,468,932
State Sources	43,620,326	48,309,834	49,762,123	46,845,544	50,290,046	55,823,400	57,639,830	64,588,313	68,614,824	72,135,291
Federal Sources	2,177,985	2,496,886	2,801,943	6,835,260	4,418,360	5,031,601	3,790,555	3,656,143	3,600,238	4,172,968
Sales and Other Conversion of Assets	-	-	-	1,507,473	1,746,697	1,778,812	1,762,419	1,879,915	2,117,288	2,198,848
Total Revenues	66,659,100	72,267,812	75,394,487	76,549,935	81,208,005	85,043,291	88,374,117	91,121,091	98,978,208	104,288,101
Expenditures										
Current:										
Administration	2,741,802	3,485,222	3,708,544	3,623,526	3,646,172	3,195,735	4,059,643	4,521,361	5,437,582	5,759,082
District Support Services	725,543	394,745	519,760	615,427	549,423	1,034,206	1,178,509	1,348,643	1,780,294	2,067,743
Regular Instruction	22,904,789	26,420,846	32,978,568	29,547,022	30,407,294	31,908,848	33,171,305	35,377,923	38,542,795	40,739,884
Vocational Education Instruction	730,958	612,798	540,568	523,552	481,814	490,161	457,254	718,252	683,688	747,306
Special Education Instruction	9,641,590	12,029,914	11,925,189	12,185,750	12,365,973	12,820,354	14,280,976	14,829,013	15,337,996	17,154,198
Instructional Support Services	2,766,428	3,549,136	3,642,544	3,117,221	3,195,334	3,282,279	4,583,789	4,544,911	5,405,273	6,459,308
Pupil Support Services	4,013,483	4,297,296	4,672,734	4,603,285	4,814,363	5,463,289	5,582,461	6,044,213	6,727,114	7,259,476
Sites and Buildings	3,154,086	5,183,318	5,111,999	3,966,001	4,307,340	4,273,353	4,564,335	5,361,523	5,742,925	6,151,407
Fiscal and Other Fixed Cost Programs	248,014	108,489	105,626	107,952	112,654	125,742	130,635	181,473	215,914	211,184
Food Service	1,983,026	2,591,072	2,721,962	2,830,636	2,929,746	3,187,982	3,392,964	3,421,835	3,740,537	4,098,498
Community Service	1,342,927	1,456,487	1,535,615	1,628,953	1,700,616	1,742,213	1,795,498	1,746,124	1,974,288	2,247,122
Capital Outlay	38,000,268	5,424,237	4,774,642	4,258,497	13,633,606	6,812,841	6,691,205	8,452,578	14,020,032	13,601,299
Debt Service:										
Principal	3,547,399	3,510,000	4,345,000	4,680,000	5,755,000	6,700,000	7,725,000	49,105,000	63,095,000	9,718,773
Interest and Fiscal Charges	7,483,691	7,448,812	7,309,403	7,247,475	6,462,436	6,494,170	7,737,467	8,791,140	7,222,016	7,965,462
Total Expenditures	99,284,004	76,512,372	83,892,154	78,935,297	90,361,771	87,531,173	95,351,041	144,443,989	169,925,454	124,180,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,624,904)	(4,244,560)	(8,497,667)	(2,385,362)	(9,153,766)	(2,487,882)	(6,976,924)	(53,322,898)	(70,947,246)	(19,892,641)
Other Financing Sources (Uses)										
Proceeds from Sale of Assets		525		1,074	6,000	4,000	200	119,370	13,580	21,600
Bonds Refunded	(8,305,000)			(12,655,000)						
Bond retirement from refunding escrow		(18,115,000)								
Proceeds from Bond Issuance	8,035,000	25,000,000				39,000,000	38,325,000		12,055,000	112,185,000
Bond Premium	223,030	71,609				5,423,519	6,110,576		998,546	10,805,831
Bond Discount										(24,812)
Proceeds from Certificate of Participation								13,175,000		
Premium on Certificate of Participation								190,993		
Capital Lease Proceeds										1,239,504
Total Other Financing Sources (Uses)	(46,970)	6,957,134	-	(12,653,926)	6,000	44,427,519	44,435,776	13,485,363	13,067,126	124,227,123
Prior Period Adjustment										
Net Change in Fund Balances	\$ (32,671,874)	\$ 2,712,574	\$ (8,497,667)	\$ (15,039,288)	\$ (9,147,766)	\$ 41,939,637	\$ 37,458,852	\$ (39,837,535)	\$ (57,880,120)	\$ 104,334,482
Debt Service as a Percentage of Noncapital Expenditures	18.0%	15.4%	14.7%	16.0%	15.9%	16.3%	17.4%	42.6%	45.1%	16.0%

Independent School District #720
Shakopee Public Schools
Taxable Market Value of Properties
Last Ten Fiscal Years
(Unaudited)

Payable Year	(1) Residential Property	(2) Commercial Property	Total Assessed Value	Total Direct School Tax Rate
2007	\$ 3,218,563,000	686,980,100	3,905,543,100	27.132%
2008	3,588,395,900	759,831,500	4,348,227,400	26.103%
2009	3,601,356,000	812,212,900	4,413,568,900	27.274%
2010	3,276,302,800	952,886,100	4,229,188,900	29.352%
2011	3,116,975,600	962,850,900	4,079,826,500	31.182%
2012	3,044,731,900	800,998,000	3,845,729,900	35.512%
2013	2,739,797,200	796,576,600	3,536,373,800	39.715%
2014	2,841,717,800	844,413,500	3,686,131,300	36.963%
2015	3,252,532,100	897,436,700	4,149,968,800	35.577%
2016	3,423,877,400	949,275,900	4,373,153,300	53.484%

Notes:

- (1) Residential includes single family homes, townhomes and condominiums, and all other property including vacant land, farm, utilities, personal property and railroad property.
- (2) Commercial property above includes both commercial and industrial property.

Source: Scott County Department of Property Tax and Public Records

**Independent School District #720
Shakopee Public Schools
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Unaudited)**

Taxes Payable Year	ISD No. 720 Direct Rate						Overlapping Rates									Total Direct and Overlapping Tax Rate City of Shakopee
	RMV General Fund Rate	NTC General Fund Rate	NTC Community Service	NTC General Obligation Debt Service	NTC OPEB	Total Direct School Tax Rate	City of Shakopee	City of Savage	Prior Lake	Louisville Township	Jackson Township	Sand Creek Township	Metro Council	Metro Transit	Scott County	
2007	0.113	3.100	0.906	23.126	-	27.132	31.939	50.155	28.435	4.183	8.001	14.287	0.862	1.237	33.140	94.31
2008	0.114	3.094	0.767	22.242	-	26.103	31.925	48.356	28.064	3.978	11.729	14.509	0.820	1.237	32.646	92.73
2009	0.100	2.786	0.995	23.493	-	27.274	32.630	46.013	27.947	4.548	15.130	15.406	0.803	1.203	32.684	94.59
2010	0.120	2.911	1.017	25.424	-	29.352	33.710	47.335	29.442	4.635	10.546	15.699	0.795	1.381	33.237	98.47
2011	0.139	3.061	0.996	27.125	-	31.182	34.731	48.278	30.710	4.724	10.209	17.362	0.828	1.440	35.541	103.72
2012	0.125	3.410	1.129	30.973	-	35.512	36.655	51.123	29.740	4.810	13.212	18.660	0.959	1.647	38.802	113.58
2013	0.145	7.529	1.210	30.976	-	39.715	41.990	55.508	31.887	4.896	12.207	18.864	1.017	1.744	40.674	125.14
2014	0.128	7.694	1.181	28.088	-	36.963	41.437	55.278	30.736	4.507	12.719	18.717	1.034	1.624	39.720	120.78
2015	0.100	8.222	1.070	26.285	-	35.577	37.862	51.742	31.988	4.641	11.162	18.059	0.959	1.524	36.628	112.55
2016	0.123	14.369	1.104	38.011	-	53.484	37.902	49.905	31.953	4.959	10.843	17.476	0.921	1.485	36.175	129.97

Notes:

(1) Overlapping rates are those of local and county governments that apply to property owners within the District.

Not all overlapping rates apply to all of the District's property owners (e.g., the rates for special districts apply only to the proportion of the District's property owners whose property is located within the geographic boundaries of the special district).

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

**Independent School District #720
Shakopee Public Schools
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	Property Classification	2015			2006		
		Tax Capacity	Percentage of Total Tax Capacity	Rank	Tax Capacity	Percentage of Total Tax Capacity	Rank
Xcel Energy	Utility	680,078	1.34%	1	429,010	1.19%	2
J & J Minneapolis LLC	Commercial	449,000	0.89%	2			
Rahr Malting Company	Commercial	447,178	0.88%	3	398,582	1.11%	3
Seagate Technology LLC	Commercial	419,250	0.83%	4	479,250	1.33%	1
Lothenbach Properties & C/O Challenge Printing Inc.	Commercial	399,250	0.79%	5			
Shakopee Mdewakanton Sioux Community	Commercial & Apartments	383,790	0.76%	6			
St. Francis Regional Medical Center	Commercial	374,500	0.74%	7			
Certain Teed Corporation	Commercial	365,250	0.72%	8	316,294	0.88%	4
Shakopee Station LLC	Commercial	353,200	0.70%	9			
Canterbury Park Holding Corp.	Commercial	340,760	0.67%	10			
OIRE Minnesota LLC	Industrial				299,780	0.83%	5
Shakopee Crossing LTD Partnership	Commercial				299,650	0.83%	6
K Mart Corporation	Industrial				293,992	0.82%	7
Inland Shak Valley Marketplace	Commercial				280,054	0.78%	8
Cedar Fair Limited Partnership	Commercial				258,800	0.72%	9
Individual	Industrial				226,570	0.63%	10
		4,212,256	8.31%		3,281,982	9.14%	

Independent School District #720
Shakopee Public Schools
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year						Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
	General Fund RMV Voter	General Fund RMV Other	General Fund Basic Levy	Community Service Levy	Debt Service Fund Levy	Total Tax Levy (1)	Current Tax Collection	Percentage of Levy		Total Tax Collection	Percentage of Levy		
2007	3,805,337	893,096	1,379,945	403,381	10,293,644	16,775,403 (2)	8,052,049	48.0%	8,474,641	8,052,049	48.00%	248,713	3.09%
2008	4,167,082	1,117,051	1,547,110	383,310	11,121,124	18,335,677 (2)	8,791,574	47.9%	9,265,485	8,791,574	47.95%	278,618	3.17%
2009	4,300,485	1,246,707	1,425,398	509,091	12,021,833	19,503,514 (2)	9,470,602	48.6%	9,642,944	9,470,602	48.56%	389,969	4.12%
2010	4,256,517	1,265,319	1,441,242	503,358	12,589,442	20,055,878 (2)	9,666,158	48.2%	9,849,374	9,666,158	48.20%	540,346	5.59%
2011	4,760,430	1,370,198	1,469,727	478,007	13,022,791	21,101,153 (2)	10,333,871	49.0%	10,334,820	10,333,871	48.97%	432,462	4.18%
2012	4,538,364	1,119,477	1,541,595	510,690	14,004,282	21,714,407 (2)	10,941,966	50.4%	10,556,005	10,941,966	50.39%	216,435	1.98%
2013	4,538,113	1,385,315	3,145,294	505,382	12,940,079	22,514,181 (2)	11,344,873	50.4%	10,890,518	11,344,873	50.39%	278,791	2.46%
2014	-	5,565,310	3,429,210	526,412	12,518,345	22,039,277 (2)	11,191,649	50.8%	10,649,397	11,191,649	50.78%	198,230	1.77%
2015	-	4,854,563	4,042,762	526,061	12,922,978	22,346,365 (2)	11,392,345	51.0%	10,812,315	11,392,345	50.98%	141,705	1.24%
2016	2,500,000	5,951,726	4,647,062	548,983	18,906,524	32,554,296 (2)	17,026,255	52.3%	15,446,446	17,026,255	52.30%	81,595	0.48%

- Notes:
- (1) State credits are included in the operating levy
 - (2) Original Gross Levy

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

Independent School District #720
Shakopee Public Schools
Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities		Total Primary Government	Estimated Population	Per Capita
	General Obligation Bonds	Certificates of Participation			
2007	\$ 167,915,000	\$ -	\$ 167,915,000	39,743	4,225
2008	171,290,000	-	171,290,000	40,051	4,277
2009	166,945,000	-	166,945,000	40,731	4,099
2010	149,610,000	-	149,610,000	41,423	3,612
2011	143,855,000	-	143,855,000	42,411	3,392
2012	176,155,000	-	176,155,000	44,290	3,977
2013	206,755,000	-	206,755,000	44,711	4,624
2014	157,650,000	13,175,000	170,825,000	44,941	3,801
2015	107,220,000	12,565,000	119,785,000	46,376	2,583
2016	210,545,000	12,040,000	222,585,000	47,110	4,725

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

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

	2015/16 Adjusted Taxable Net Tax Capacity	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping:				
Scott County	\$167,963,574	\$60,595,000	30.72%	\$ 18,614,784
Cities:				
Shakopee	45,839,993	36,030,000	96.14%	34,639,242
Savage	32,353,120	42,390,000	7.21%	3,056,319
Prior Lake	31,234,139	31,945,000	2.94%	939,183
Townships:				
Sand Creek	2,686,279	415,000	11.03%	45,775
Louisville	2,526,352	-	89.98%	-
Jackson	1,699,220	-	100.00%	-
Metropolitan Council	164,368,648	10,440,000	31.39%	3,277,116
Metropolitan Transit	109,427,252	177,605,000	43.25%	76,814,163
Total Overlapping				<u>137,386,581</u>
Direct:				
Shakopee Public Schools ISD No. 720		210,545,000		-
Total Direct and Overlapping Bonded Debt:				<u><u>\$137,386,581</u></u>

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

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

Independent School District #720
Shakopee Public Schools
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Net Bonded Debt (1)	Net Tax Capacity (1)	% of Net Debt to Net Tax Capacity	Estimated Population (1)	Net Debt per Capita	Indicated Market Value (2)	Legal Debt Limit (3)	Legal Debt Margin (4)	Percent Bonded Debt to Debt Limit
2007	167,915,000	62,615,347	268.17%	39,743	4,225	4,301,258,921	645,188,838	477,273,838	26.03%
2008	171,290,000	64,690,975	264.78%	40,051	4,277	4,757,360,394	713,604,059	542,314,059	24.00%
2009	166,945,000	64,756,703	257.80%	40,731	4,099	4,631,237,041	694,685,556	527,740,556	24.03%
2010	149,610,000	58,859,056	254.18%	41,423	3,612	4,233,422,322	635,013,348	485,403,348	23.56%
2011	143,855,000	45,905,010	313.38%	42,411	3,392	4,019,533,498	602,930,025	459,075,025	23.86%
2012	176,155,000	42,339,285	416.06%	44,290	3,977	3,822,793,141	573,418,971	397,263,971	30.72%
2013	206,755,000	44,173,949	468.05%	44,711	4,624	3,691,413,152	553,711,973	346,956,973	37.34%
2014	157,650,000	48,960,266	322.00%	44,941	3,508	3,896,544,715	584,481,707	426,831,707	26.97%
2015	107,220,000	51,591,841	207.82%	46,376	2,312	4,304,946,888	645,742,033	538,522,033	16.60%
2016	210,545,000	53,765,826	391.60%	47,110	4,469	4,543,273,658	681,491,049	470,946,049	30.89%

Notes:

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

Independent School District #720
Shakopee Public Schools
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Enrollment	Scott Co. Unemployment Rate
	(1)	(2)	(2)	(3)	(4)
2007	39,743	-	-	5,834	3.9%
2008	40,051	-	-	6,136	4.9%
2009	40,731	-	-	6,384	7.6%
2010	41,423	-	-	6,686	6.7%
2011	42,411	-	-	7,055	6.0%
2012	44,290	-	-	7,297	5.1%
2013	44,711	-	-	7,405	4.7%
2014	44,941	-	-	7,593	3.7%
2015	46,376	-	-	7,791	3.2%
2016	47,110	-	-	8,012	3.4%

Sources:

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

**Independent School District #720
Shakopee Public Schools
Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

Employer	Product/Service	2016		2006	
		Employees	Rank	Employees	Rank
Shakopee Mdewakanton Sioux Community	Entertainment	4,200	1		
Seagate Technology LLC	Computer Equipment Manufacturing	1,800	2	1,227	2
Valleyfair	Entertainment Park	1,600	3	1,600	1
ISD 720, Shakopee Public Schools	Public Education	1,251	4	787	6
Imagine! Print Solutions	Commercial printing	850	5	517	8
St. Francis Regional Medical Center	Health Care	800	6	833	5
Scott County	County Government	750	7	724	7
Canterbury Park	Horse Racing	600	8	859	4
City of Shakopee	City government	590	9	350	9
Fabcon, Inc.	Cement and Concrete Products	400	10		
Te Connectivity	Cable Management Systems	400	11		
Northstar Auto Auction	Motor Vehicle Sales	350	12	301	10
ADC Telecommunication	Wired Telecommunications Carrier			876	3
		13,591		8,074	

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

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

Independent School District #720
Shakopee Public Schools
Full-Time-Equivalent District Licensed Employees by Type
Last Ten Fiscal Years
(Unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Administrative Staff										
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Principals	7.0	7.0	8.0	8.0	8.0	7.0	9.0	10.0	12.0	11.0
Administrative Assistants (Asst. Principals & Asst. Superintendent)	8.4	6.5	3.0	4.0	3.0	4.0	5.0	9.0	12.0	13.8
Supervisory Coordinator	1.0	0.5	1.0	1.0	1.0	1.0	0.0	2.0	4.0	4.0
Total Administrative Staff	17.4	15.0	13.0	14.0	13.0	13.0	15.0	22.0	29.0	29.8
Support Service Staff										
Other Non-Instructional Staff	2.2	8.3	12.2	12.5	19.79	41.0	40.7	21.9	48.4	43.9
Counselors/Deans	4.0	4.0	5.0	4.0	3.0	3.0	5.0	6.0	7.0	11.0
Media/Librarian	6.0	8.0	8.0	8.0	7.0	7.0	8.0	8.0	8.0	10.0
Nurse	2.0	2.3	3.0	3.0	3.0	3.0	4.7	5.0	5.6	6.3
Social Worker	6.0	9.0	8.0	8.0	6.0	6.0	6.0	9.0	10.0	9.8
Psychologists	5.0	5.0	5.0	6.0	6.0	4.8	6.8	7.0	7.0	7.0
Teacher on Sp Assignment	3.5	3.5	5.5	5.5	21.8	23.3	28.6	6.4	19.0	14.5
Total Support Service Staff	28.7	40.2	46.7	47.0	66.6	88.2	99.8	63.3	105.0	102.6
Special Education Teachers										
Speech Language	15.0	18.0	18.3	18.8	17.8	17.4	19.7	20.8	18.8	20.8
Other Special Education Teachers	68.1	73.4	77.1	75.3	70.3	68.8	71.4	79.6	79.4	94.9
Total Special Education Teachers	83.1	91.4	95.4	94.1	88.1	86.2	91.1	100.5	98.2	115.7
Classroom Teachers										
K-12 Teacher	286.5	300.1	329.6	343.52	330.17	328.2	347.4	397.1	394.7	426.3
Vocational Education Teacher	2.0	1.0	3.9	7.2	5.4	5.8	6.2	6.0	6.1	4.9
Pre-K, ECFE, and Other Teacher	10.0	10.0	10.9	9.1	9.2	10.5	10.4	9.0	8.8	11.2
Total Classroom Teachers	298.5	311.1	344.5	359.88	344.8	344.5	364.0	412.1	409.7	442.4
Total	427.7	457.7	499.5	514.99	512.4	531.9	570.0	597.9	641.9	690.4

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

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Independent School District #720
Shakopee Public Schools
Operating Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Enrollment	Total Governmental Fund Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio
2007	5,834	99,284,004	17,018	3.46%	381.6	15.3
2008	6,136	76,512,372	12,469	-26.73%	402.6	15.2
2009	6,384	83,892,154	13,140	5.38%	439.9	14.5
2010	6,686	78,935,297	11,805	-10.16%	454.0	14.7
2011	7,055	90,361,771	12,809	8.50%	432.9	16.3
2012	7,297	87,531,173	11,995	-6.35%	430.7	16.9
2013	7,405	95,351,041	12,876	7.34%	455.2	16.3
2014	7,593	144,443,989	19,024	47.75%	512.6	14.8
2015	7,791	169,925,454	21,809	14.64%	507.9	15.3
2016	8,012	124,180,742	15,499	-28.93%	558.0	14.4

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

Independent School District #720
Shakopee Public Schools
School Building Information
Last Ten Fiscal Years
(Unaudited)

School	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Elementary										
Sweeney Elementary										
Square feet	84,171	84,171	84,171	84,171	84,171	84,171	84,171	84,171	94,914	94,914
Building Capacity	672	672	672	672	672	672	672	672	672	672
Program Capacity	672	672	672	672	672	672	672	672	672	672
Enrollment (1)	660	648	629	643	675	708	712	707	683	652
Sun Path Elementary										
Square feet	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	106,455	106,455
Building Capacity	764	764	764	764	764	764	764	764	764	764
Program Capacity	764	764	764	764	764	764	764	764	764	764
Enrollment (1)	871	542	560	680	733	770	768	745	728	730
Pearson Elementary										
Square feet	87,235	87,235	87,235	87,235	87,235	87,235	87,235	87,235	87,235	87,235
Building Capacity	586	586	586	586	586	586	586	586	586	586
Program Capacity	586	586	586	586	586	586	586	586	586	586
Enrollment (1)	804	585	618	592	588	- (2)	577	582	624	659
Red Oak Elementary										
Square feet	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	106,818	106,818
Building Capacity	764	764	764	764	764	764	764	764	764	764
Program Capacity	764	764	764	764	764	764	764	764	764	764
Enrollment (1)	1,027	692	710	782	753	812	731	715	717	689
Eagle Creek Elementary										
Square feet	-	100,185	100,185	100,185	100,185	100,185	100,185	100,185	110,088	110,088
Building Capacity	-	764	764	764	764	764	764	764	764	764
Program Capacity	-	764	764	764	764	764	764	764	764	764
Enrollment (1)	-	611	706	765	839	670	720	771	810	847
Jackson Elementary										
Square feet	-	-	-	-	-	109,068	109,068	109,068	109,068	109,068
Building Capacity	-	-	-	-	-	764	764	764	764	764
Program Capacity	-	-	-	-	-	764	764	764	764	764
Enrollment (1)	-	-	-	-	-	698	759	806	835	852
Middle										
East Junior High										
Square feet	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917	164,917
Building Capacity	985	985	985	985	985	985	985	985	985	985
Program Capacity	985	985	985	985	985	985	985	985	985	985
Enrollment (1)	1,329	891	895	912	1,059	1,143	726	806	798	841
West Junior High										
Square feet	-	207,941	207,941	207,941	207,941	207,941	207,941	207,941	207,941	207,941
Building Capacity	-	896	896	896	896	896	896	896	896	896
Program Capacity	-	896	896	896	896	896	896	896	896	896
Enrollment (1)	-	945	982	933	981	975	925	976	968	978

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
High School										
Shakopee High School										
Square feet	159,446	322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000
Building Capacity	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612
Program Capacity	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612
Enrollment (1)	1,078	1,151	1,208	1,313	1,361	1,451	1,381	1,379	1,494	1,611
Other										
Tokata Learning Center - ALC										
Square feet	-	-	-	-	-	-	12,351	12,351	12,351	12,351
Enrollment (1)	-	-	-	-	-	-	56	43	74	85
Central Family Center										
Square feet	64,197	64,197	64,197	64,197	64,197	64,197	64,197	64,197	64,197	64,197
Enrollment (1)	66	70	76	67	66	69	50	63	66	68
Total										
Square feet	753,566	1,224,246	1,224,246	1,224,246	1,224,246	1,333,314	1,345,665	1,345,665	1,385,984	1,385,984
Building Capacity	5,383	7,043	7,043	7,043	7,043	7,807	7,807	7,807	7,807	7,807
Program Capacity	5,383	7,043	7,043	7,043	7,043	7,807	7,807	7,807	7,807	7,807
Enrollment	5,834	6,136	6,384	6,686	7,055	7,297	7,405	7,593	7,796	8,012
Athletics										
Football fields	1	1	1	1	1	1	1	1	1	1
Running tracks	1	1	1	1	1	1	1	1	1	1
Baseball/softball	16	22	22	22	22	23	23	23	23	23
Tennis courts	4	14	14	14	14	14	14	14	14	14
Multi-purpose fields (lacrosse, soccer)	6	11	11	11	11	11	11	11	11	11
Multi-purpose gyms	8	12	12	12	12	13	13	13	13	13
Swimming pools	1	1	2	2	2	2	2	2	2	2
Playgrounds	6	7	7	7	7	8	8	8	8	8

Notes:

- (1) Enrollment reflects average daily membership served by site. Resident students served under tuition agreements are excluded from this enrollment data.
- (2) In fiscal year 2012, Pearson Elementary was closed as the school was remodeled and transitioned into a sixth grade center.

Source: Square footage, capacity and athletic statistics are derived from District records. Enrollment was obtained from a combination of District records and "School Average Daily Membership" reports available on the Minnesota Department of Education website.

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

Communications Letter

June 30, 2016



 **berganKDV**
CPAS | ADVISORS

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

BergankDV, Ltd.

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

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

Coralville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0367
F 319.248.0582

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
Suite 1000
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com

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, 2016, 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 were not 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 and another deficiency that we consider to be a significant deficiency.

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. 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 significant deficiency identified is stated within this letter.



The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated November 21, 2016, 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.

BergankDV Ltd.

Minneapolis, Minnesota
November 21, 2016

Independent School District No. 720
Material Weakness

LACK OF SEGREGATION OF ACCOUNTING DUTIES

During the year ended June 30, 2016, the District had a lack of segregation of accounting duties due to a limited number of office employees. 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.

Management is aware of this condition and has taken certain steps to compensate for the lack of segregation. However, due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct. However, management, along with the School Board, must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

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 Business Services 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 Clerk 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
Significant Deficiency

PREPARATION OF FINANCIAL STATEMENTS AND RELATED NOTE DISCLOSURES

As a function of the audit process, auditors are required to gain an understanding of the District's internal control, including the financial reporting process.

The District does not have an internal control system designed to provide for the preparation of the financial statements and related note disclosures in accordance with accounting principles generally accepted in the United States of America. As auditors, we were requested to draft the financial statements and accompanying notes to financial statements. This circumstance is not unusual for a district of your size.

This condition increases the risk that errors could occur which would not be prevented, or detected and corrected in a timely manner. Even though all management decisions related to financial reporting are made by the District's management and approval of the financial statements and accompanying note disclosures lies with management, it is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

**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, 2016. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND THE UNIFORM GUIDANCE

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

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also 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.

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

Our responsibility for the supplementary information accompanying the 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**

PLANNED SCOPE AND TIMING OF THE AUDIT

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2016. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. 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) Obligation – This balance is based on an actuarial study using the estimates of future obligations of the District for post employment benefits.

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

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES (CONTINUED)

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 in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We identified the following uncorrected misstatements of the financial statements. Management has determined their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- State aid revenue and receivables are overstated
- Contracts payable and related expenditures are understated
- OPEB liability and related expense is understated

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, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We requested certain representations from management which were provided to us in the management representation letter.

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

MANAGEMENT CONSULTATIONS WITH OTHER ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

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.

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. Much 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.

General Education Aid Formula Allowance		
Year	Amount	Percent Increase
2005	\$ 4,601	0.0%
2006	4,782	4.0%
2007	4,974	4.0%
2008	5,074	2.0%
2009	5,124	1.0%
2010	5,124	0.0%
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%

* Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting (rather than an increase) of revenue to adjust for pupil weight changes, pension adjustment changes, and other restructuring.

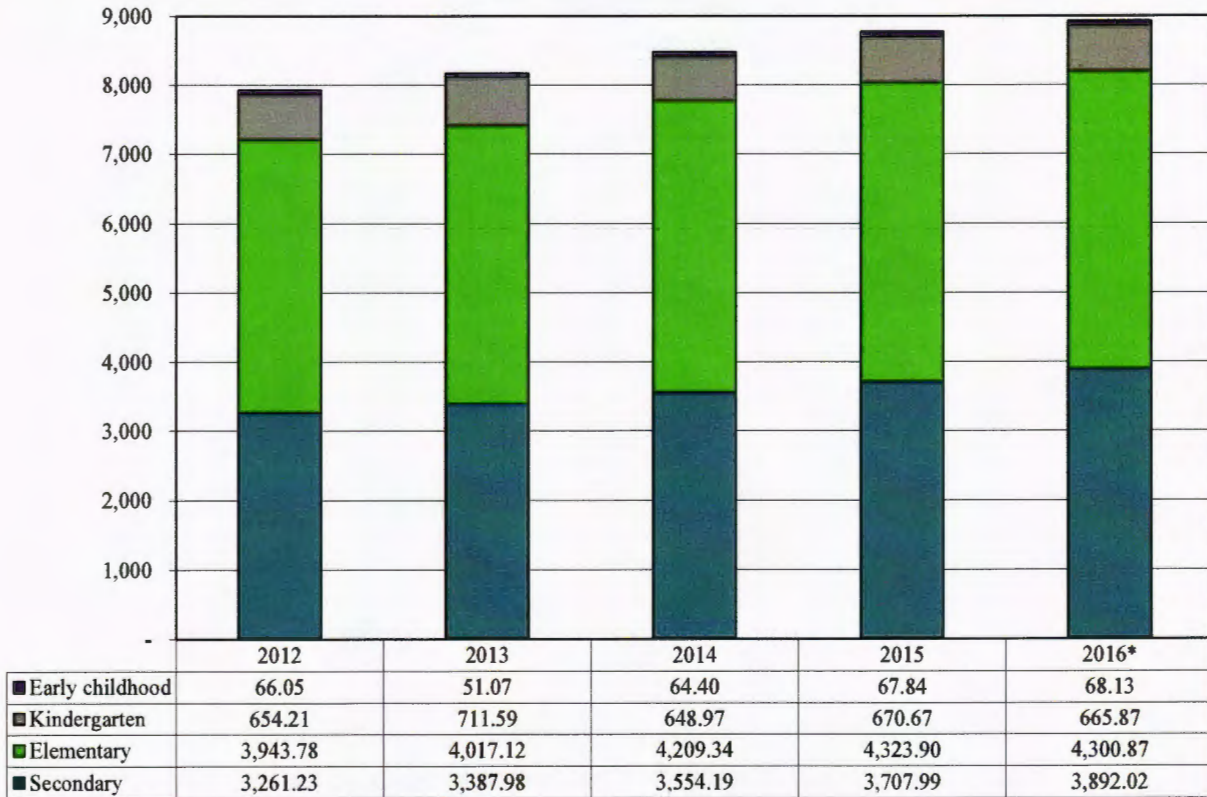
**Independent School District No. 720
Financial Analysis**

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS (CONTINUED)

Approximately 85% of the District's General Fund revenue is from the state. A majority of this funding is based on student counts, so an understanding of the District's population trends is critical to overall budgeting plans. The following summarizes resident ADM of the District for the past five years ended June 30.

Resident ADM	2012	2013	2014	2015	2016*
Early childhood	66.05	51.07	64.40	67.84	68.13
Kindergarten	654.21	711.59	648.97	670.67	665.87
Elementary	3,943.78	4,017.12	4,209.34	4,323.90	4,300.87
Secondary	3,261.23	3,387.98	3,554.19	3,707.99	3,892.02
Total resident ADM	7,925.27	8,167.76	8,476.90	8,770.40	8,926.89

Resident ADM



* Estimate as of October 24, 2016

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

RESIDENT AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The chart and graph on the previous page illustrate the steady increase in resident ADM experienced by the District over the past five years. Total resident ADM increased 12.6% since 2012, and 1.8% between 2015 and 2016.

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 2012-2014	1.250	1.000	0.612	1.115	1.060	1.300
Fiscal years 2015 - 2016	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.

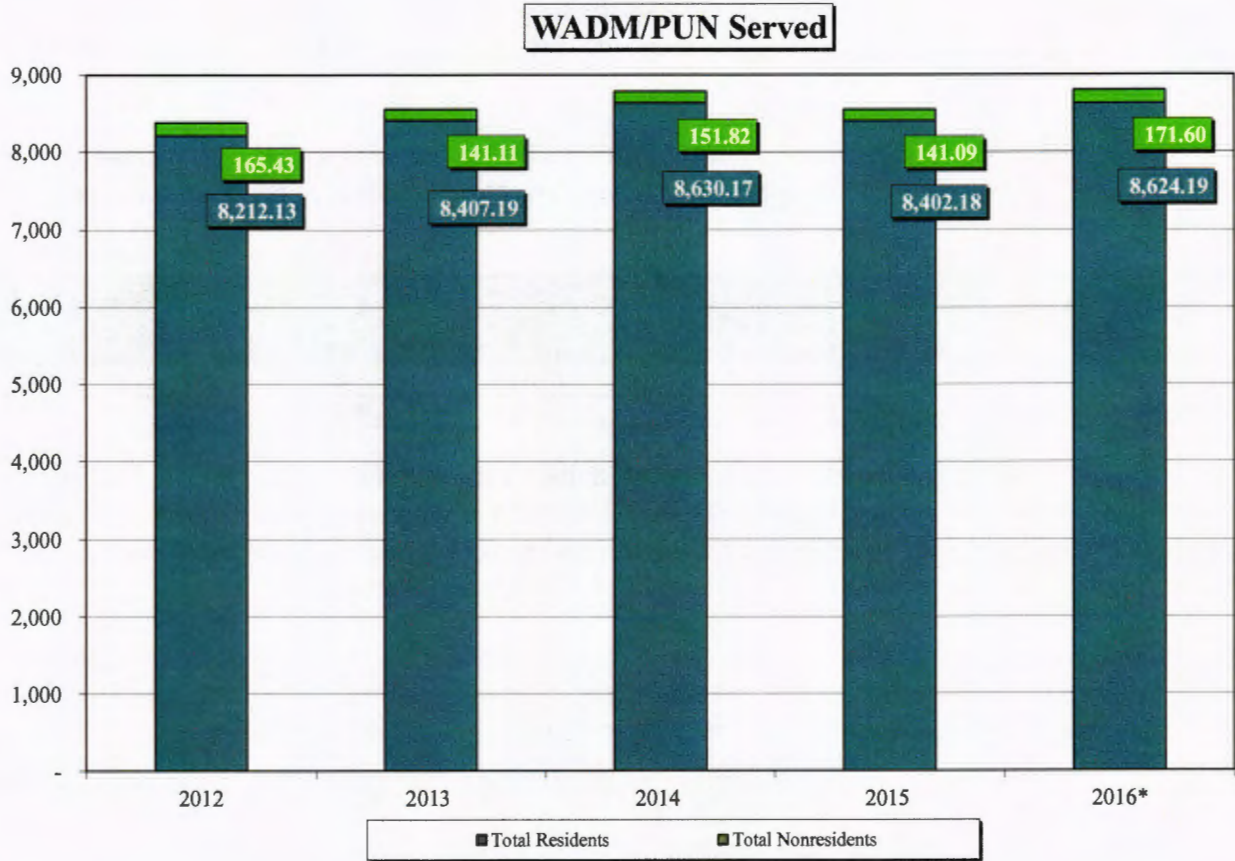
The weighted average daily membership (WADM) or pupil units (PUN) served table below and graph on the following page, converts the resident ADM into weighted or adjusted pupil unit data for the past five years taking into consideration the above weighting factors and open enrollment.

WADM/PUN	2012	2013	2014	2015	2016*
Residents	9,028.13	9,289.94	9,689.65	9,511.53	9,705.30
Resident WADM/PUN loss	(816.00)	(882.75)	(1,059.48)	(1,109.35)	(1,081.11)
Nonresident WADM/PUN gain	165.43	141.11	151.82	141.09	171.60
Total WADM/PUN served	8,377.56	8,548.30	8,781.99	8,543.27	8,795.79

*Estimate as of October 24, 2016.

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

WEIGHTED AVERAGE DAILY MEMBERSHIP/PUPIL UNITS SERVED



* Estimate as of October 24, 2016

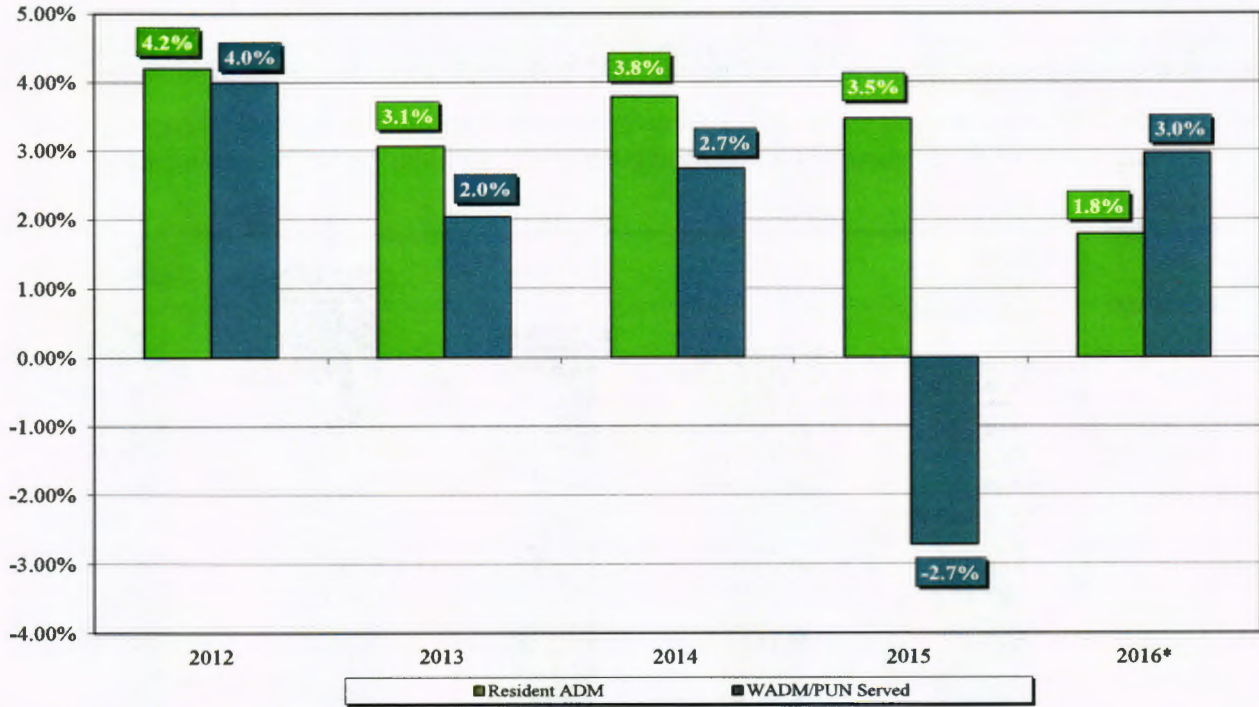
Comparing 2015 and 2016, total PUN increased 252.52, or 3.0%. Resident students increased 2.0% and the effects of open enrollment loss decreased 6.1%. Net losses in open enrollment totaled 909.51 in 2016, a decrease from 968.26 in 2015.

When considering the decrease in WADM/PUN between 2014 and 2015, it is important to note that the decrease was the result of a change in weighting factors that took effect for fiscal year 2015, as noted on the previous page. Despite an increase of 293.80 in resident ADM, WADM/PUN decreased 238.72 from 2014 to 2015. Part of the decrease was related to the increase in the net loss related to open enrollment, while the majority of the decrease was related to the new weighting factors. Had the weighting factors not changed, resident WADM/PUN would have shown an increase of 353.24 from 2014. In an effort to hold districts harmless with the implementation of the new weighting system, the per pupil revenue formula increased an additional \$424 per pupil unit in 2015.

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

RESIDENT ADM AND WADM/PUN MEMBERSHIP SERVED

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



* Estimate as of October 24, 2016

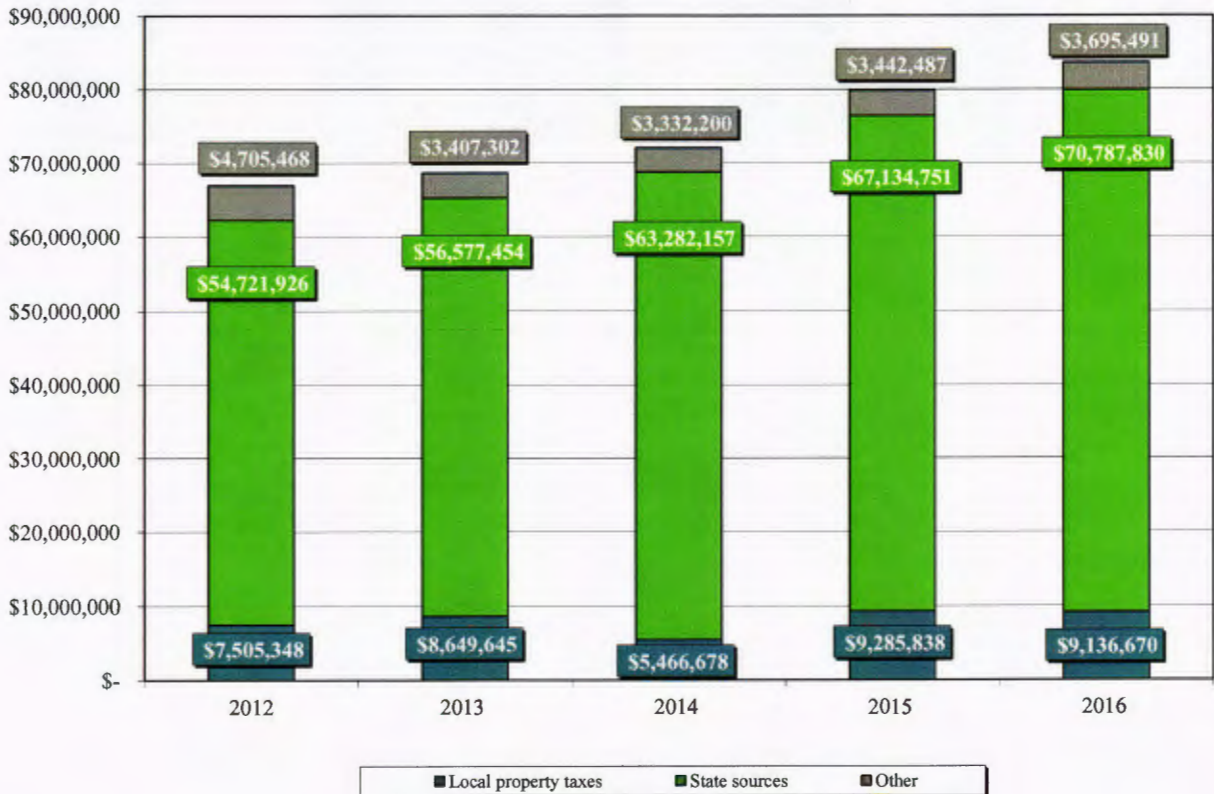
**Independent School District No. 720
Financial Analysis**

GENERAL FUND SOURCES OF REVENUE

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

	2012	2013	2014	2015	2016
Local property taxes	\$ 7,505,348	\$ 8,649,645	\$ 5,466,678	\$ 9,285,838	\$ 9,136,670
State sources	54,721,926	56,577,454	63,282,157	67,134,751	70,787,830
Other	4,705,468	3,407,302	3,332,200	3,442,487	3,695,491
Total	\$ 66,932,742	\$ 68,634,401	\$ 72,081,035	\$ 79,863,076	\$ 83,619,991

State revenue sources represent 84.7% of the General Fund total revenue, with local taxpayers contributing 10.9% of the funding and federal and other sources making up the remaining 4.4%.



Overall, General Fund revenue increased 4.7%, or \$3,756,915. Local property taxes decreased \$149,168 or 1.6% in 2016 primarily due to a decrease in the General Fund’s share of the levy as well as an increase in tax abatements in 2016. Revenue from state sources increased \$3,653,079, or 5.4%, in 2016 due to an increase in the formula allowance of \$117 per pupil unit, an increase in PUN of 252.52, and new achievement and integration aid revenue. In addition, the District recorded \$1,033,075 in 2016 for in-kind contributions in the General Fund from the state of Minnesota related to the Teachers’ Retirement Association (TRA) pension plan. These increases were offset by a decrease in special education aid of approximately \$432,000 as a result of a new funding formula and an adjustment to the 2015 receivable amount. Other revenues, which include local, county and federal revenue, remained relatively consistent, increasing \$253,004, or 7.3%.

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

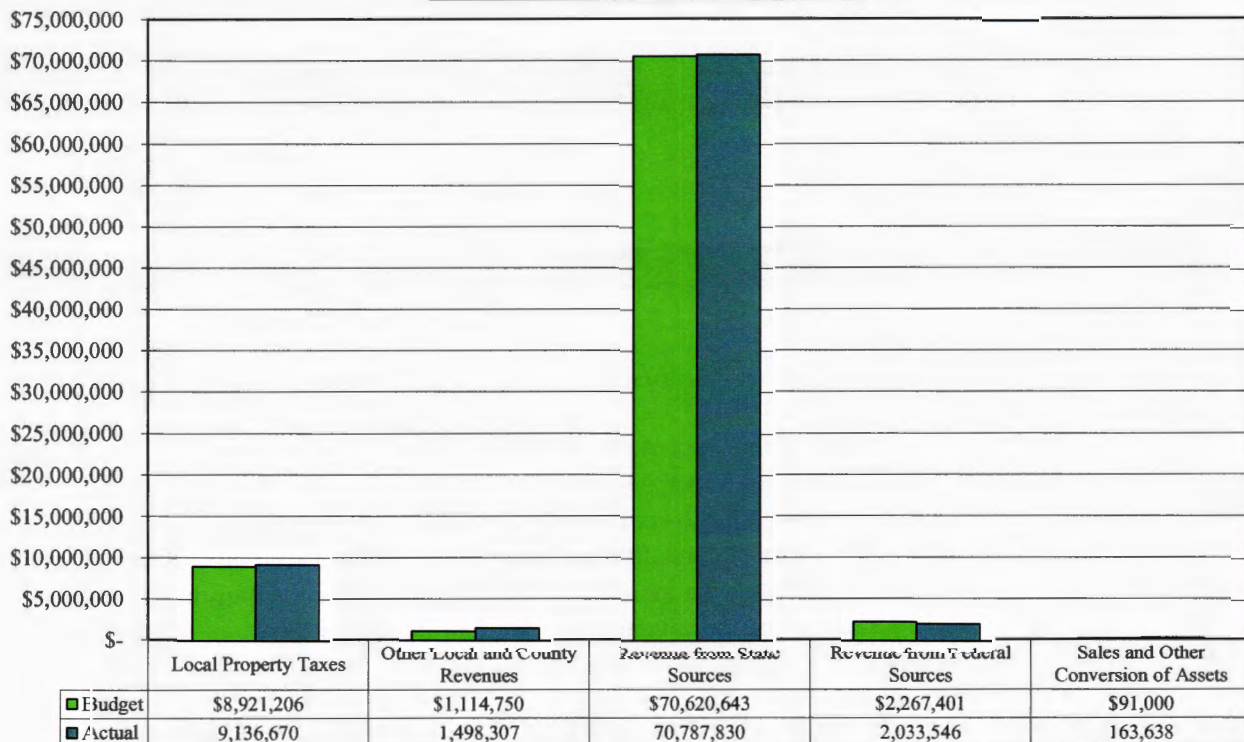
GENERAL FUND REVENUES BUDGET AND ACTUAL

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

In June 2015, the District approved a General Fund revenue budget of \$83,720,000. There was an amendment made to the budget in March 2016 which decreased the General Fund revenue to \$83,015,000. With actual revenues coming in at \$83,619,991, the final budget produced a variance of \$604,991 or 0.7%.

State sources of revenue were \$167,187 over budget as a result of a combination of the TRA in-kind contribution discussed on the previous page not being part of the budget, offset by general education aid and special education aid coming in approximately \$364,000 and \$601,000, respectively, under budget. Other local and county revenues were \$383,557 over budget due to E-Rate credit revenue from new TDS Telecom Service Corporation grant money and a new insurance charge in 2016 for iPads or MacBooks that were not budgeted for, as well as several other sources coming in over budget as a result of conservative budgeting. Revenue from federal sources was \$233,855 under budget as a result of Title I and federal special education expenditures being less than anticipated.

**2016 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:

Shakopee					
General Fund	2012*	2013*	2014*	2015*	2016**
Property taxes	\$ 961	\$ 1,121	\$ 690	\$ 1,158	\$ 1,133
Other local sources	179	184	193	220	230
State aid	7,197	7,477	8,209	8,496	8,780
Federal aid	466	288	258	233	228
Total general fund revenue	\$ 8,803	\$ 9,070	\$ 9,350	\$ 10,107	\$ 10,371

Seven-County Metro Area					
General Fund	2012*	2013*	2014*	2015*	2016**
Property taxes	\$ 2,654	\$ 1,676	\$ 1,014	\$ 1,728	N/A
Other local sources	698	427	465	466	N/A
State aid	7,949	8,124	9,081	8,974	N/A
Federal aid	621	507	474	454	N/A
Total general fund revenue	\$ 11,922	\$ 10,734	\$ 11,034	\$ 11,622	N/A

State-Wide					
General Fund	2012*	2013*	2014*	2015*	2016**
Property taxes	\$ 1,550	\$ 1,608	\$ 923	\$ 1,564	N/A
Other local sources	444	442	477	485	N/A
State aid	8,033	8,234	9,137	9,115	N/A
Federal aid	590	494	463	450	N/A
Total general fund revenue	\$ 10,617	\$ 10,778	\$ 11,000	\$ 11,614	N/A

* Source: *School District Profiles*

** Estimate as of October 24, 2016; seven county metro and state-wide averages are not available.

The District has seen an increase in revenues per student (ADM) served from 2012 to 2016. Property tax revenues per student decreased 2.2%, or \$25, per ADM served from 2015 to 2016 due to a decrease in the General Fund's share of the levy and a large tax abatement in 2016. State aid revenues per student increased 3.3%, or \$284 per ADM served as a result of an increase in resident students, an increase of \$117 per pupil in general education funding, an increase in the TRA in-kind contribution, offset by a decrease in special education funding. Federal revenues per student decreased 2.1%, or \$5 per ADM served as a result of decreases in Title I and federal special education aid.

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

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

EXPENDITURES PER STUDENT (ADM) SERVED

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

Shakopee					
General Fund	2012*	2013*	2014*	2015*	2016**
Administration and district support services	\$ 571	\$ 704	\$ 788	\$ 954	\$ 971
Elementary and secondary regular instruction	4,197	4,384	4,590	4,877	5,053
Vocational education instruction	64	60	93	87	93
Special education instruction	1,686	1,887	1,924	1,941	2,128
Instructional support services	417	574	542	686	801
Pupil support services	719	738	784	851	900
Sites and buildings	564	596	622	625	706
Capital expenditures	215	242	274	424	525
Total general fund expenditures	\$ 8,433	\$ 9,185	\$ 9,617	\$ 10,445	\$ 11,177

Seven-County Metro Area					
General Fund	2012*	2013*	2014*	2015*	2016**
Administration and district support services	\$ 804	\$ 844	\$ 879	\$ 929	N/A
Elementary and secondary regular instruction	5,103	5,034	5,145	5,289	N/A
Vocational education instruction	136	132	134	139	N/A
Special education instruction	2,004	1,952	2,034	2,076	N/A
Instructional support services	537	493	558	600	N/A
Pupil support services	957	923	953	984	N/A
Sites and buildings	755	841	869	858	N/A
Capital expenditures	410	497	493	549	N/A
Total general fund expenditures	\$ 10,706	\$ 10,716	\$ 11,065	\$ 11,424	N/A

State-Wide					
General Fund	2012*	2013*	2014*	2015*	2016**
Administration and district support services	\$ 864	\$ 892	\$ 926	\$ 991	N/A
Elementary and secondary regular instruction	4,847	4,955	5,060	5,266	N/A
Vocational education instruction	133	132	133	140	N/A
Special education instruction	1,853	1,896	1,976	2,050	N/A
Instructional support services	449	466	524	572	N/A
Pupil support services	893	916	946	989	N/A
Sites and buildings	793	838	868	868	N/A
Capital expenditures	520	570	578	649	N/A
Total general fund expenditures	\$ 10,352	\$ 10,665	\$ 11,011	\$ 11,525	N/A

* Source: *School District Profiles*

** Estimate as of October 24, 2016; 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.

Expenditures per ADM served in the General Fund have increased 32.5% from 2012. Total General Fund expenditures over that same time have increased 40.5% while ADM served have increased 7.5%.

GENERAL FUND EXPENDITURES BY PROGRAM

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

	2012	2013	2014	2015	2016
Administration	\$ 3,292,774	\$ 4,105,872	\$ 4,596,262	\$ 5,537,421	\$ 5,827,888
District support services	1,045,663	1,184,754	1,364,310	1,792,791	2,079,390
Elementary and secondary regular instruction	32,043,615	33,383,745	35,545,143	38,675,988	41,008,818
Vocational education instruction	491,687	458,572	725,118	695,927	749,015
Special education instruction	12,911,688	14,308,351	14,879,511	15,373,634	17,206,868
Instructional support services	3,951,408	5,062,602	5,152,834	6,443,763	8,824,679
Pupil support services	5,464,294	5,583,252	6,045,990	6,770,050	7,260,151
Sites and buildings	4,789,565	5,288,317	5,637,614	5,847,498	5,937,614
Fiscal and other fixed cost programs	125,742	130,635	181,473	215,914	211,184
Debt service	-	-	-	1,186,067	1,007,414
Total	\$ 64,116,436	\$ 69,506,100	\$ 74,128,255	\$ 82,539,053	\$ 90,113,013

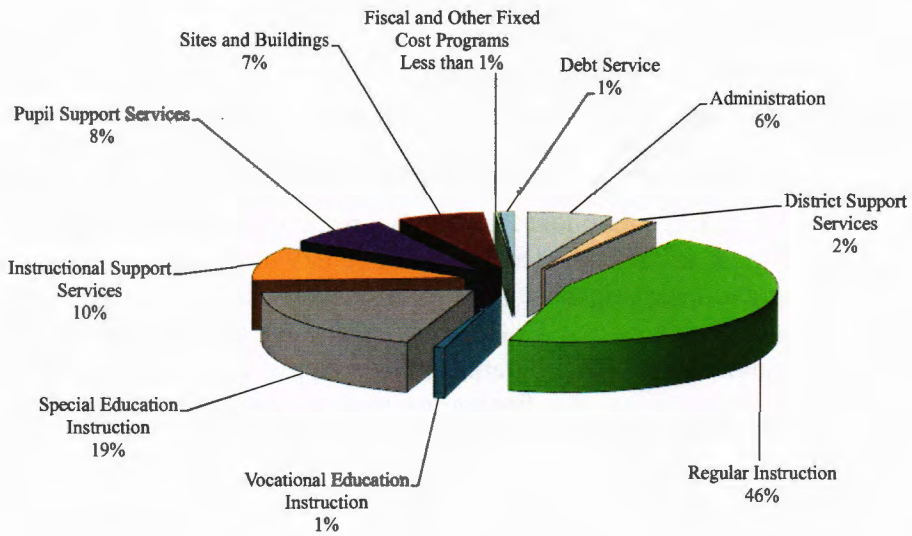
The District saw a \$7,573,960 increase in General Fund expenditures from 2015 to 2016. Administration increased \$290,459, or 5.2% as a result of 2016 being the first full year of having a principal at Central Family Center as well as salary and benefit increases from the prior year. In addition, the District recorded an in-kind contribution to state aid revenue, as discussed earlier, as well as offsetting expenditures. This resulted in an additional \$71,022 in TRA expenditures in the administration program in 2016. Elementary and secondary regular instruction increased \$2,332,830, or 6.0%, as a result of personnel and employee wage and benefit increases, additional staff related to an increase in students, an increase in contracted services as a result of a significant credit in fiscal year 2015 related to the dissolution of the Minnesota River Valley Special Education Cooperative (MRVSEC), the District paying vocational tuition for approximately 20 additional students in fiscal year 2016 compared to fiscal year 2015, and an increase in the amount of in-kind contribution in this program of \$532,327. Special education instruction increased \$1,833,234, or 11.9%, as a result of adding additional special education teachers and an increase in TRA expenditures as a result of a \$219,029 in-kind contribution being allocated to this program. Instructional support services increased \$2,380,916, or 36.9%, due to new achievement and integration funding in 2016, an increase in Infinite Campus charges, TRA in-kind contribution expenditure of \$59,832, and significant new Apple leases, which resulted in the recognition of \$1,239,504 in expenditures in 2016. Pupil support services increased \$490,101, or 8.1%, as a result of adding three new counseling positions, an increase in salaries and wages with a new contract, an increase in transportation costs related to an increase in students, and an increase in therapist billing to outside organizations.

Independent School District No. 720 Financial Analysis

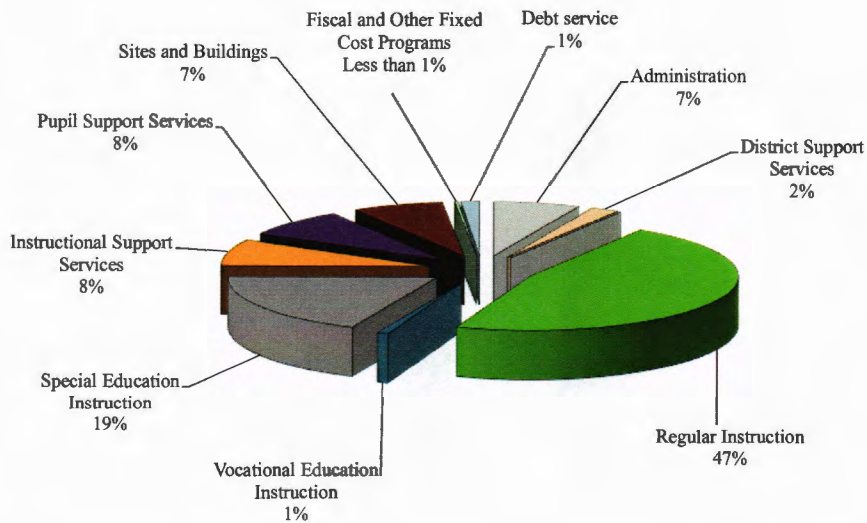
GENERAL FUND EXPENDITURES

The graphs below depict the percentage of expenditures by function in the General Fund for 2015 and 2016. Expenditures increased \$7,573,960, or 9.2%, from 2015 to 2016 and the allocation of expenditures remained fairly consistent.

General Fund Expenditures 2016



General Fund Expenditures 2015

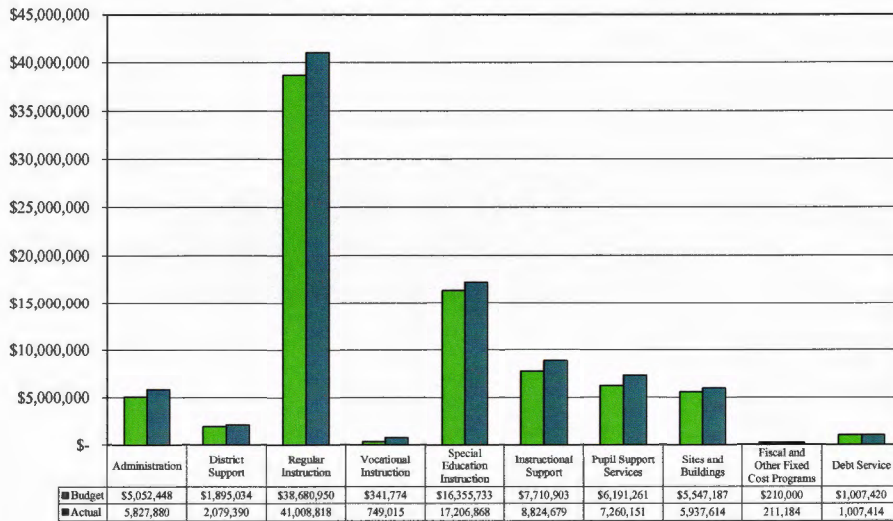


**Independent School District No. 720
Financial Analysis**

GENERAL FUND EXPENDITURES BUDGET AND ACTUAL

The graph below outlines the budgeted and actual expenditures for the General Fund. Overall, actual expenditures were \$7,120,303 over budget. Administration was \$775,432 over budget due to salaries, cash in lieu of benefits, vacation and sick payouts, and health savings account contributions for principals and assistant principals all being higher than budgeted amounts, and \$71,022 of the TRA in-kind contribution was allocated to administration, which was not part of the budget. Elementary and secondary regular instruction expenditures were \$2,327,868 or 6.0% over budget primarily due to salary increases from a new contract that were established after the budget was adopted, new positions being added after the budget was adopted, salaries for some positions not being in the budget, textbooks were budgeted in the instructional support services program while actual expenditures were recorded in the applicable program code, and \$646,408 of the TRA in-kind contribution was allocated to the elementary and secondary regular instruction program but was not part of the budget. Vocational education instruction was \$407,241 over budget as a result of licensed teachers' salaries and benefits being budgeted in the elementary and secondary regular instruction program, but coded to the vocational education instruction program once they know which classes those teachers actually taught. Special education instruction was \$851,135 over budget mostly as a result of adding more special education employees than were anticipated in the budget as well as \$219,029 of the TRA in-kind contribution being allocated to this program. Instructional support services were \$1,113,776 over budget as a result of salaries for achievement and integration and AVID being higher than anticipated, \$59,832 of the TRA in-kind contribution being allocated to this program, and new Apple leases that resulted in recognizing \$1,239,504 in expenditures as well as another financing source for the same amount. These budget overages were partially offset as a result of a budget of approximately \$761,000 for textbooks with the actual expenditures being coded to the applicable program. Pupil support services were \$1,068,890 over budget as a result of salaries being higher than anticipated, tuition payments to other schools and fees for outreach services coming in significantly over budget, transportation costs being more than anticipated, and costs for AP exams and standardized tests not being budgeted.

**2016 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:

	2012	2013	2014	2015	2016*
Revenues	\$ 66,932,742	\$ 68,634,401	\$ 72,081,035	\$ 79,863,076	\$ 83,619,991
Expenditures	64,116,436	69,506,100	74,128,255	82,539,053	90,113,013
Excess of revenues over (under) expenditures	2,816,306	(871,699)	(2,047,220)	(2,675,977)	(6,493,022)
Transfers/other financing sources	4,000	200	-	13,580	1,239,504
Fund balance, July 1	10,535,333	13,355,639	12,484,140	10,436,920	7,774,523
Fund balance, June 30	\$ 13,355,639	\$ 12,484,140	\$ 10,436,920	\$ 7,774,523	\$ 2,521,005
Components of Fund Balance					
Nonspendable	\$ 24,214	\$ 350,000	\$ 96	\$ 68,261	\$ 115,556
Restricted for					
Capital projects levy*	-	-	-	-	(479,477)
Health and safety*	(804,664)	(1,101,939)	(701,302)	(770,198)	(894,373)
Operating capital	1,884,217	1,680,862	1,905,984	2,158,125	1,241,034
Unassigned fund balance	12,251,872	11,555,217	9,232,142	6,318,335	2,538,265
Total	\$ 13,355,639	\$ 12,484,140	\$ 10,436,920	\$ 7,774,523	\$ 2,521,005

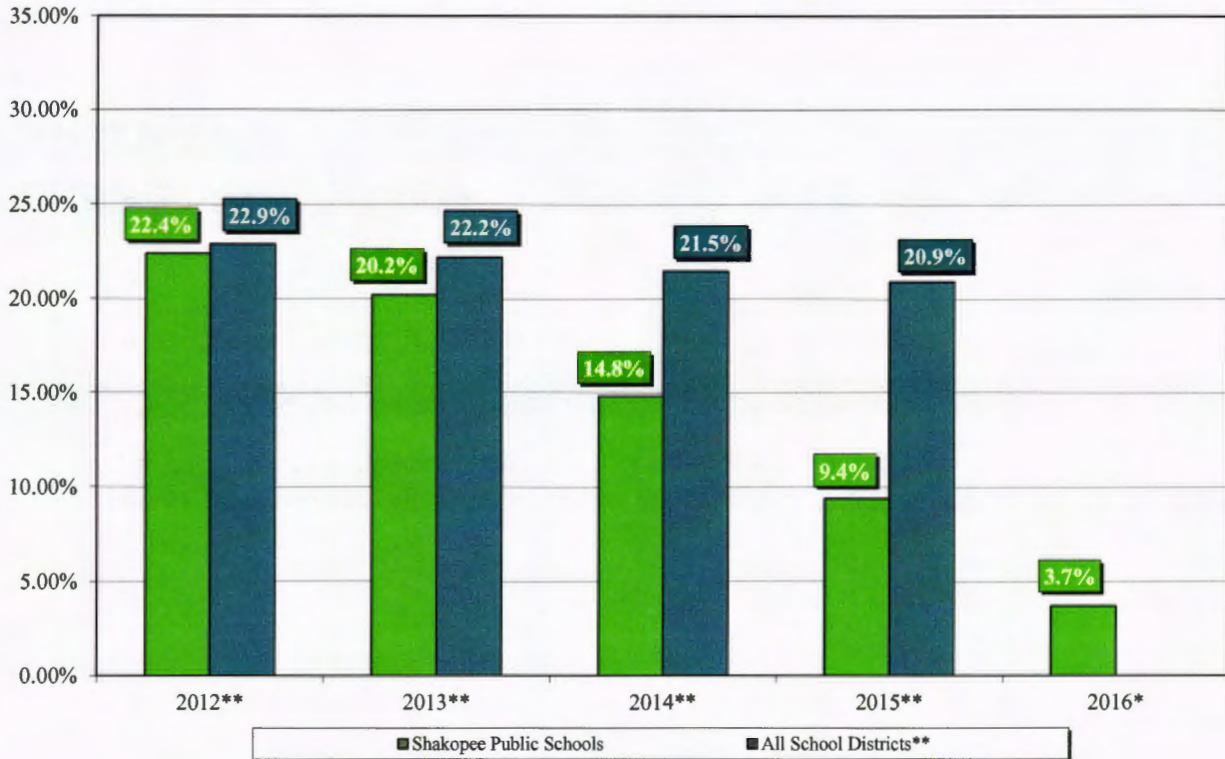
* The negative UFARS restriction is reclassified to unassigned fund balance on the face of the financial statements to be in accordance with accounting principles generally accepted in the United States of America.

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

GENERAL FUND FINANCIAL HEALTH

The state uses a fund balance calculation based on unrestricted activity to compare school district fund balances to one another.

Unrestricted Fund Balance as a Percent of Unrestricted Expenditures

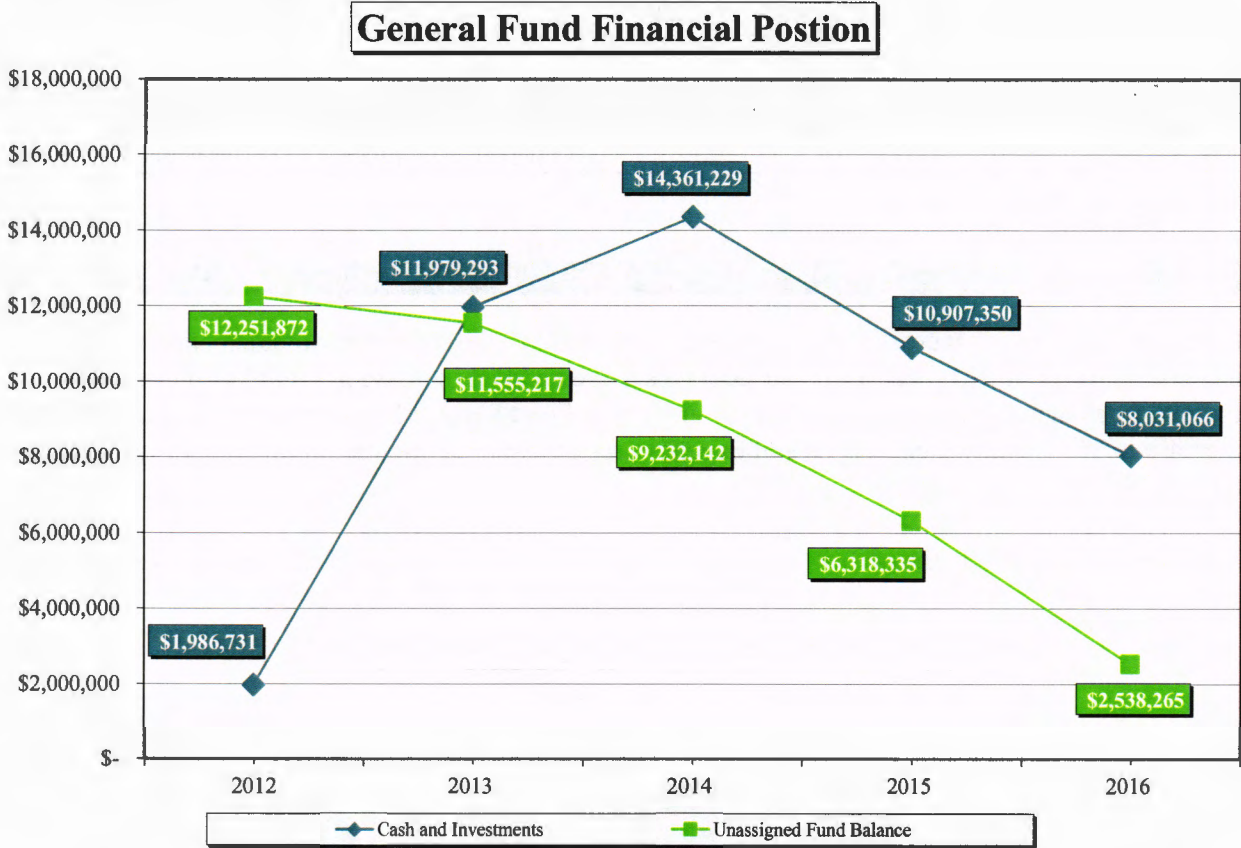


* 2016 Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Report

** Source: Minnesota Department of Education (MDE) General Fund Unreserved Balance Report, Fiscal Years 2012-2015

**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 \$6,044,335, while total unassigned fund balance decreased \$9,713,607. The most significant change was the cash and investments increase from 2012 to 2013. This increase was due to the state decreasing its holdback of state aid payments to school districts. At June 30, 2012, the state held back approximately 37% of 2012 state aid from school districts. At June 30, 2013, the state held back approximately 14% of state aids from school districts. As a result, the District's amount due from the state in the General Fund decreased from \$18.7 million at June 30, 2012 to \$7.5 million at June 30, 2013. Cash and unassigned fund balance decreased \$2,876,284 and \$3,780,070, respectively, in 2016 due to expenditures exceeding revenues.

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

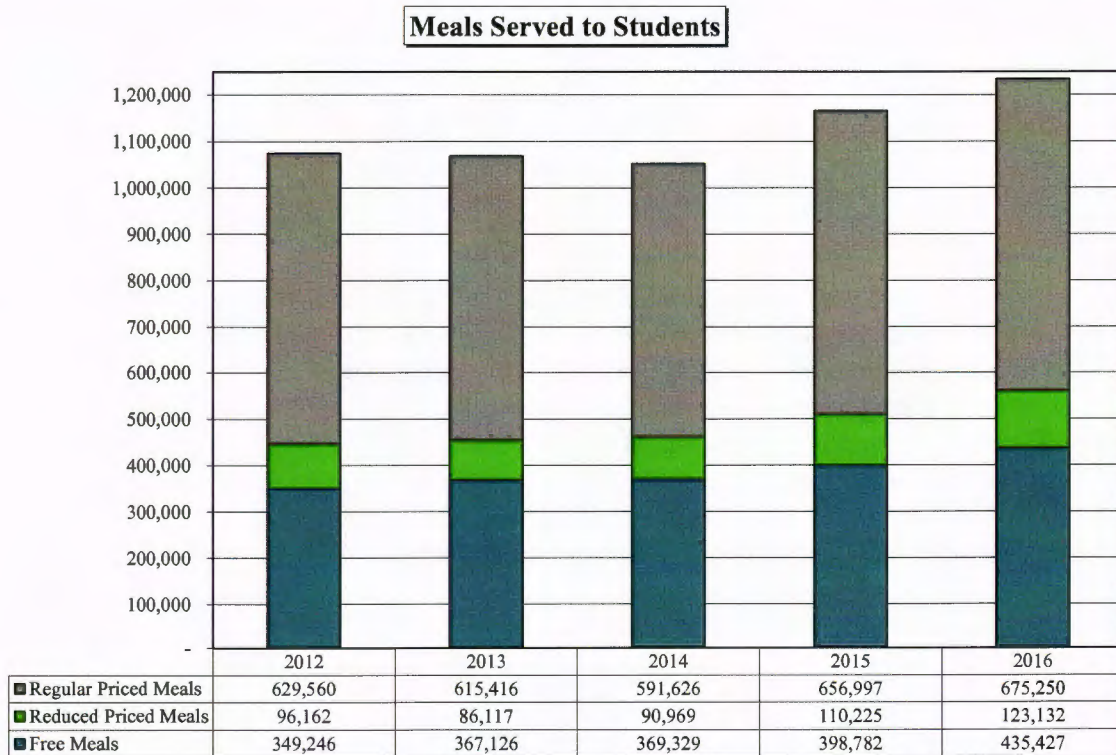
FOOD SERVICE FUND

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

Year Ended June 30,	2012	2013	2014	2015	2016
Revenues	\$ 3,240,574	\$ 3,389,008	\$ 3,556,025	\$ 3,927,153	\$ 4,409,632
Expenditures	3,220,817	3,441,186	3,460,011	3,899,796	4,186,026
Excess of revenues over (under) expenditures	19,757	(52,178)	96,014	27,357	223,606
Fund balance, July 1	359,486	379,243	327,065	423,079	450,436
Fund balance, June 30	\$ 379,243	\$ 327,065	\$ 423,079	\$ 450,436	\$ 674,042

Food service revenues increased 12.3% due to an increase in the federal reimbursement amount, an increase in the number of free and reduced meals served and an increase in breakfast meals served. Expenditures increased 7.3%. The 2016 activity in the Food Service Fund resulted in a fund balance increase to \$674,042, which is 16.1% 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 increased from 2015 to 2016 as a result of an increase in students.

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

FOOD SERVICE FUND REVENUES AND EXPENDITURES PER ADM SERVED

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

Revenues					
	2012*	2013*	2014*	2015*	2016**
Shakopee	\$ 426	\$ 448	\$ 461	\$ 497	\$ 547
State-wide	486	493	499	517	N/A
Seven county metro area	484	492	501	518	N/A

Expenditures					
	2012*	2013*	2014*	2015*	2016**
Shakopee	\$ 424	\$ 455	\$ 449	\$ 494	\$ 519
State-wide	483	497	510	525	N/A
Seven county metro area	480	497	510	519	N/A

* Source: *School District Profiles*

** Estimate as of October 24, 2016; 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:

	2012	2013	2014	2015	2016
Revenues	\$ 1,659,176	\$ 1,723,134	\$ 1,767,270	\$ 1,915,937	\$ 2,338,577
Expenditures	1,747,648	1,809,055	1,761,264	1,976,362	2,250,884
Excess of revenues over (under) expenditures	(88,472)	(85,921)	6,006	(60,425)	87,693
Fund balance, July 1	241,493	153,021	67,100	73,106	12,681
Fund balance, June 30	\$ 153,021	\$ 67,100	\$ 73,106	\$ 12,681	\$ 100,374

Components of Fund Balance

Restricted for					
Community education	\$ 141,972	\$ 56,828	\$ 6,546	\$ (75,851)	\$ (17,867)
ECFE	-	-	5,162	15,277	55,576
School readiness	11,049	10,272	61,398	73,255	62,665
Total	\$ 153,021	\$ 67,100	\$ 73,106	\$ 12,681	\$ 100,374

Revenues exceeded expenditures for the second time since 2012. During the year ended June 30, 2016, revenues increased 22.1% while expenditures increased 13.9%.

**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					
	2012*	2013*	2014*	2015*	2016**
Shakopee	\$ 218	\$ 228	\$ 229	\$ 242	\$ 290
State-wide	521	530	531	525	N/A
Seven county metro area	633	549	567	564	N/A

Expenditures					
	2012*	2013*	2014*	2015*	2016**
Shakopee	\$ 230	\$ 239	\$ 228	\$ 250	\$ 279
State-wide	507	515	534	521	N/A
Seven county metro area	630	548	570	550	N/A

* Source: *School District Profiles*

** Estimate as of October 24, 2016; seven county metro area and state-wide averages are not available.

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					
	2012*	2013*	2014*	2015*	2016**
Shakopee	\$ 1,719	\$ 1,927	\$ 1,767	\$ 1,677	\$ 1,615
State-wide	1,107	1,099	1,037	1,002	N/A
Seven county metro area	1,180	1,081	1,084	1,049	N/A

Expenditures					
	2012*	2013*	2014*	2015*	2016**
Shakopee	\$ 1,735	\$ 2,043	\$ 7,511	\$ 8,748	\$ 1,933
State-wide	1,275	1,173	1,394	1,406	N/A
Seven county metro area	1,312	1,255	1,476	1,470	N/A

* Source: *School District Profiles*

** Estimate as of October 24, 2016; seven county metro area and state-wide averages are not available.

Expenditures for fiscal year 2014 were significantly inflated due to the inclusion of over \$41 million of 2004 building bonds paid off by the 2013 crossover refunding bonds on February 1, 2014. Expenditures for 2015 were also 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

Total appropriations from the state general fund for E-12 education for the 2016-2017 biennium are \$17.23 billion. The formula allowance for 2016 General Education Aid was increased \$117 (2%) to \$5,948. For 2017, the formula allowance is set at \$6,067, which is also an increase of 2%.

Beginning in 2016, the extended time revenue allowance increases to \$5,117, a \$100 increase.

ENGLISH LEARNER REVENUE

The funding eligibility time period has been extended from six years to seven years beginning in 2017.

COMPENSATORY REVENUE

Districts not in a compensatory pilot project are allowed to reallocate up to 50% of compensatory revenue among buildings based on a local plan beginning in 2016. The compensatory pilot grants have been extended for 2016 and later.

STUDENT ACHIEVEMENT LEVY

The Student Achievement Levy is reduced from \$20 million to \$10 million for 2018 and eliminated for 2019.

OPERATING CAPITAL LEVY

The operating capital levy equalizing factor has been increased from \$14,500 for 2016 to \$14,740 for 2017, \$17,473 for 2018 and \$20,510 for 2019.

LEARNING AND DEVELOPMENT

Districts are no longer required to annually report on uses of learning and development revenue.

Q COMP

The basic Q Comp aid cap was increased to \$88,118,000 beginning for 2017. This cap was set at \$75,636,000 previously. Eligibility was expanded to include cooperative units other than intermediate districts beginning in 2017.

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

ALTERNATIVE TEACHER PAY

New language has been introduced allowing the alternative teacher pay system to include a hiring bonus or other added compensation for teachers identified as effective or highly effective who work in a hard to fill position or hard to staff school. There are additional incentives for teachers who earn a Master's degree or other advanced certification in their field, pursue training or education in shortage areas identified by their district, or help fund a "grow your own" new teacher initiative.

STAFF DEVELOPMENT

Districts are required to use the 2% staff development set-aside for teacher development and evaluation, principal development and evaluation, professional development, in-service education and, to the extent funds remain, for staff development plans. Staff development plans must be aligned with teacher development and evaluation agreement.

AMERICAN INDIAN EDUCATION AID

Success for the Future grants will be replaced with American Indian Education aid effective for 2016. Districts with at least 20 American Indian students are eligible for this aid in the amount of approved cost or \$20,000 plus \$358 per American Indian enrolled on October 1 of the prior school year for enrollment exceeding 20. Districts currently receiving Success for the Future grants will be held harmless.

LONG-TERM FACILITIES MAINTENANCE REVENUE

Beginning in 2017, deferred maintenance, health and safety and alternative facilities revenues will be rolled into a new long-term facilities maintenance revenue program. This new revenue equals the sum of the product of:

- 1) \$193/APU for 2017, \$292 for 2018, and \$380 for 2019 and later, and
- 2) The lesser of 1 or the ratio of the district's average building age to 35 years
- 3) The approved cost of indoor air quality, fire alarm and suppression and asbestos abatement projects with a cost per site of \$100,000 or more

The 25 large districts currently eligible for alternative facilities revenue continue to be eligible based on approved project costs without a state-imposed per pupil limit.

Districts may choose to issue bonds for the program, levy on a pay as you go basis, or a combination of the two.

Districts are guaranteed to receive at least as much revenue and state aid as they would have received under existing law.

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

MISCELLANEOUS LEVIES

The maximum rate for the building lease levy is changed from \$162 to \$212 per adjusted pupil unit for districts and from \$46 to \$65 for intermediate district members.

There is a new natural disaster debt service equalization levy available for Districts who have natural disaster damage in excess of \$500,000 that is not covered by FEMA or insurance. This is effective for the pay 2016 levy.

The debt service equalizing factors have changed from \$3,550 to \$3,400 for 2016 and to \$4,430 for 2017 and later for tier 1 Districts and from \$7,900 to \$8,000 for tier 2 Districts.

LOCAL OPTIONAL REVENUE

Local optional revenue is replacing location equity revenue. All districts are eligible for \$424 per APU. The revenue will be deducted from the referendum allowance as local equity revenue was in 2015. Districts no longer need to opt out via board resolution. Instead, Districts will indicate the revenue allowance on the levy information system.

ACCOUNTING

A two-year extension was approved through 2017 of authority for school districts to transfer funds with commissioner approval if transfer does not result in additional aid or levy authority. Transfers are not allowed from the food service or community service funds or the reserved/restricted account for staff development.

FINANCIAL REPORTING DATES

The deadline for prior year data corrections for final payments has been moved from December 30 to December 15.

SPECIAL EDUCATION

A new special education formula is enacted beginning in 2016. For 2016, special education aid equals the sum of the new formula aid plus the new formula excess cost aid.

For 2016, the new special education regular formula is the least of:

- 62% of the District's old formula special expenditures for the prior fiscal year
- 50% of the District's nonfederal special education expenditures for the prior fiscal year (including fringe benefits)
- 56% of the amount calculated using a new pupil-driven formula based on prior year data

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

SPECIAL EDUCATION (CONTINUED)

For 2016, the new special education excess cost aid is the greater of:

- 56% of the difference between the District's prior year unreimbursed nonfederal special education cost and 7% of the District's prior year general education revenue
- 62% of the difference between the District's prior year unreimbursed old formula special education cost and 2.5% of the District's prior year general education revenue

During 2016, special education aid will be paid directly to cooperatives and intermediate districts, rather than having those aids flow through the resident district. Tuition bills will be reduced to offset the aid paid to the cooperative and intermediaries.

FOUR DAY WEEKS

Grandfathered districts that currently operate using a four-day week are allowed to maintain this program until the 2019-2020 school year. Future approval is dependent upon meeting the World's Best Workforce goals. If discontinued, districts are allowed a one-year transition time.

VOLUNTARY PREKINDERGARTEN

Starting in 2017, children who are four years old on September 1st of the school year in which they enroll are eligible. Funding is formula driven, with students MDE approved at participating sites generating up to 0.6 pupil units.

Aid entitlement is capped at \$27,092,000 for 2017, \$27,239,000 for 2018, and \$26,399,000 for 2019.

HOME VISITING REVENUE

Effective for 2018, on the Pay 2017 levy, the formula for home visiting revenue is increased from \$1.60 to \$3.00 times the population under age 5 residing in the District on September 1 of the last school year.

SCHOOL BOARD ELECTIONS

Schools are allowed to appoint someone to a vacant seat; however they are required to hold an election for the vacated seat during the next general election. The appointed position may be negated if 5% of the general election voters sign a petition within the first 30 days.

Independent School District No. 720
Emerging Issues

Executive Summary

The following is an executive summary of financial and business 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. 74 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans** – GASB has issued GASB statement 74 relating to postemployment benefit plans other than pension plans administered through trusts that meet certain criteria and includes requirements for OPEB plans not administered through trusts. The new statement improves financial reporting primarily through enhanced note disclosures and schedules of required supplementary information.
- **Accounting Standard Update – GASB Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions** – GASB has issued GASB statement 75 relating to accounting and financial reporting for postemployment benefits other than pensions. The new statement requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities.

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

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 74 – FINANCIAL REPORTING FOR POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS

The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

This Statement replaces Statements No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50, Pension Disclosures.

The scope of this Statement includes OPEB plans—defined benefit and defined contribution—administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.

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

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 74 – *FINANCIAL REPORTING FOR POST EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS (CONTINUED)*

- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

This Statement also includes requirements to address financial reporting for assets accumulated for purposes of providing defined benefit OPEB through OPEB plans that are *not* administered through trusts that meet the specified criteria.

Alternative measurement method

This Statement includes an option for the use of a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through OPEB plans in which there are fewer than 100 plan members (active and inactive).

Effective Date and Transition

This Statement is effective for financial statements for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

How the Changes in this Statement will Improve Financial Reporting

The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet the specified criteria. The new information will enhance the decision-usefulness of the financial reports of those OPEB plans, their value for assessing accountability, and their transparency by providing information about measures of net OPEB liabilities and explanations of how and why those liabilities changed from year to year. The net OPEB liability information, including ratios, will offer an up-to-date indication of the extent to which the total OPEB liability is covered by the fiduciary net position of the OPEB plan. The comparability of the reported information for similar types of OPEB plans will be improved by the changes related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison with actuarially determined rates, if such rates are determined. In addition, new information about rates of return on OPEB plan investments will inform financial report users about the effects of market conditions on the OPEB plan's assets over time and provide information for users to assess the relative success of the OPEB plan's investment strategy and the relative contribution that investment earnings provide to the OPEB plan's ability to pay benefits to plan members when they come due.

Independent School District No. 720
Emerging Issues

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 75 – *ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS*

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

GASB Statement 75 requires governments to report a liability on the face of the financial statements for the OPEB that they provide:

- Governments that are responsible only for OPEB liabilities related to their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a *net OPEB liability*—the difference between the total OPEB liability and assets accumulated in the trust and restricted to making benefit payments.
- Governments that participate in a cost-sharing OPEB plan that is administered through a trust that meets the specified criteria will report a liability equal to their *proportionate share of the collective OPEB liability* for all entities participating in the cost-sharing plan.
- Governments that do not provide OPEB through a trust that meets specified criteria will report the *total OPEB liability* related to their employees.

GASB Statement 75 carries forward from Statement 45 the option to use a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through OPEB plans in which there are fewer than 100 plan members (active and inactive). This option was retained in order to reduce costs for smaller governments.

Independent School District No. 720
Emerging Issues

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 75 – *ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS* (CONTINUED)

GASB Statement 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements.

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

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

**Communications Letter
of the Student Activity Accounts**

June 30, 2016



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

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

In planning and performing our audit of the Statement of Receipts and Disbursements of the student activity accounts of Independent School District No. 720, Shakopee, Minnesota, as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the District's student activity account'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 student activity account's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's student activity account'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 were not identified.

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 student activity account's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 *Manual for Activity Fund Accounting*, issued by the Minnesota Department of Education (MDE), provides uniform financial accounting and reporting standards for student activities. We performed auditing procedures to test compliance with the provisions of this Manual.

BerganKDV, Ltd.

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

Coralville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0367
F 319.248.0582

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
Suite 1000
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com



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.

Bergan KDV Ltd .

Minneapolis, Minnesota
November 21, 2016

Independent School District No. 720
Material Weaknesses

INADEQUATE DESIGN OF INTERNAL CONTROL

The District's student activity accounts have not established procedures to provide assurance that all cash collections are recorded in the accounting records. In addition, the District's student activity accounts do not have adequate segregation of accounting duties due to a limited number of office employees. Administration is aware of this condition and will take certain steps to compensate for the lack of segregation, but due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties exceeds the benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to achieve. Administration and the School Board must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

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

We have audited the financial statements of the student activity accounts of Independent School District No. 720, Shakopee, Minnesota for the year ended June 30, 2016, and have issued our report dated November 21, 2016. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

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

Our responsibility is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Since the District's student activity accounts have not established procedures to provide assurance that cash collections are not recorded in the accounting records, it is not practical for us to extend our audit of such cash collections beyond the amounts recorded.

PLANNED SCOPE AND TIMING OF THE AUDIT

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the District's student activity accounts and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District's student activity accounts or to acts by management or employees acting on behalf of the District's student activity accounts.

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

Management is responsible for the selection and use of appropriate accounting policies. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2016. We noted no transactions entered into by the District's student activity accounts during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

The financial statements disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We requested certain representations from management that are included in the management representation letter.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's student activity account's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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

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

June 30, 2016



Independent School District No. 720
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Independent School District No. 720
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Agency/Pass Through Agency/Program Title	Cfda Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
Child Nutrition Cluster		
Commodities Program	10.555	\$ 314,532
School Breakfast	10.553	270,585
Type A Lunch	10.555	1,455,501
Special Milk	10.556	488
Summer Food Service	10.559	<u>98,316</u>
Total Child Nutrition Cluster and U.S. Department of Agriculture		2,139,422
U.S. Department of Education		
Through Minnesota Department of Education		
Title I, Part A	84.010	428,672
Title III, Part A - Language Enhancement	84.365	68,762
Title II, Part A - Improving Teacher Quality	84.367	73,981
Special Education Cluster		
Special Education	84.027	1,345,193
Disabled Early Education	84.173	<u>26,926</u>
Total Special Education Cluster		<u>1,372,119</u>
Special Education - Infants and Toddlers	84.181	36,045
Through Southwest Metro Educational Cooperative		
Carl Perkins	84.048a	18,420
Direct		
Indian Education - Grants to Local Educational Agencies	84.060	<u>35,550</u>
Total U.S Department of Education		<u>2,033,549</u>
Total Federal Expenditures		<u>\$ 4,172,971</u>

See notes to the Schedule of Expenditures of Federal Awards.

1

Independent School District No. 720
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2016

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.



**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 ending June 30, 2016, and the related notes to financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 21, 2016.

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.

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 were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance as Audit Finding 2009-001 to be a material weakness.

BergankDV, Ltd.

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

Coralville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0367
F 319.248.0582

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
Suite 1000
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com



Internal Control over Financial Reporting

A significant deficiency is a deficiency or 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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance as Audit Finding 2010-001 to be a significant deficiency.

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 Findings

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

BergankDV Ltd.

Minneapolis, Minnesota
November 21, 2016



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 the compliance of Independent School District No. 720, Shakopee, Minnesota with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2016. 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.

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.

BerganKDV, Ltd.

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

Coraville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coraville, IA
52241-0267
T 319.248.0367
F 319.248.0582

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
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Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com



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, 2016.

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 have not been 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 Requires 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, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 21, 2016, 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.

BergankDV Ltd .

Minneapolis, Minnesota
November 21, 2016

**Independent School District No. 720
 Schedule of Findings and Questioned Costs in
 Accordance with the Uniform Guidance
 June 30, 2016**

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 2009-001
• Significant deficiency(ies) identified?	Yes, Audit Finding 2010-001
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, 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, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS

Audit Finding 2009-001 – 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, 2016, the District had a lack of segregation of accounting duties due to a limited number of office employees.

Administration is aware of this condition and has taken certain steps to compensate for the lack of segregation. However, due to the small accounting staff needed to handle all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed the benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct. However, management, along with the School Board must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

Context:

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

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 a limited number of office employees.

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, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2009-001 – 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

The following controls were added December 1, 2010 in the Business Office and updated as needed. 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 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 will continue to review the operational reports of the departments for reasonableness. The Director of Finance 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.

3. Official Responsible for Ensuring CAP

Mike Burlager, Director of Finance, 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.

5. Plan to Monitor Completion of CAP

The School Board will be monitoring this CAP.

**Independent School District No. 720
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance
June 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2010-001 – Preparation of Financial Statements and Related Note Disclosures

Criteria or Specific Requirement:

The District does not have a process and the related internal control established to provide for the preparation of the financial statements and related note disclosures.

Condition:

As a function of the audit process, auditors are required to gain an understanding of the District's internal control, including the financial reporting process.

The District does not have an internal control system designed to provide for the preparation of the financial statements and related note disclosures in accordance with accounting principles generally accepted in the United States of America. As auditors, we were requested to draft the financial statements and accompanying notes to financial statements. This circumstance is not unusual in a district of your size.

This condition increases the risk that errors could occur which would not be prevented, or detected and corrected in a timely manner. Even though all management decisions related to financial reporting are made by the District's management and approval of the financial statements and accompanying note disclosures lies with management, it is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Context:

This finding impacts the District's ability to internally prepare the financial statements and related note disclosures.

Effect:

This could result in a misstatement to the financial statements and incomplete financial disclosures in the financial statements that would not be prevented, or detected and corrected as a result of the District's current internal controls.

Cause:

There are a limited number of office employees and resources available to allow for the adequate preparation of the financial statements by the District.

Recommendation:

Continue to request assistance from a third party to draft the financial statements and accompanying Notes to the Financial Statements and thoroughly review these financial statements after they have been prepared so the District can take responsibility for them.

**Independent School District No. 720
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance
June 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

**Audit Finding 2010-001 – Preparation of Financial Statements and Related Note Disclosures
(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
The District intends to continue contracting this activity to an outside firm and will continue to review and take responsibility for the financial statements.
3. Official Responsible for Ensuring CAP
Mike Burlager, Director of Finance, 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, 2017.
5. Plan to Monitor Completion of CAP
Mike Burlager, Director of Finance, will notify and discuss this CAP with the Board Finance Committee.

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

None



Report on 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, 2016, and the related notes to financial statements, and have issued our report thereon dated November 21, 2016.

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

BerganKDV Ltd.
Minneapolis, Minnesota
November 21, 2016

BerganKDV, Ltd.

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

Coralville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0367
F 319.248.0582

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
Suite 1000
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com

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

CURRENT YEAR LEGAL COMPLIANCE FINDING:

Declaration of Payment of Claims

Minnesota Statute 471.38, subd. 1, requires a declaration for payment be signed to the effect that such account, claim, or demand is just and correct and that no part of it has been paid.

We noted the District changed checks in 2016 and their new checks no longer had the required declaration.

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 intends to order new checks that include the required declaration. The District intends to use the new checks when current checks are gone before the end of fiscal year 2017.
3. Official Responsible for Ensuring CAP
Mike Burlager, Director of Finance, 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, 2017.
5. Plan to Monitor Completion of CAP
The School Board will be monitoring this CAP.

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

**Audited Financial Statements of
the Student Activity Accounts**

June 30, 2016



Independent School District No. 720
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Independent Auditor's Report

BergankDV, Ltd.

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

Report on the Financial Statements

We have audited the Statement of Receipts and Disbursements of the student activity accounts of Independent School District No. 720, Shakopee, Minnesota, for the year ended June 30, 2016, and the related note to student activity accounts financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Minnesota Department of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 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.

Cedar Falls
602 Main Street
Suite 100
Julesburg, CO
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 10200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.8000

Coralville
2530 Corridor V Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0267
F 319.248.0582

Des Moines
920 Meschpark Drive
Johnston, IA
50131-2933
T 319.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
Suite 200
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.7000

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

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Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in the note to financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of the Minnesota Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the financial reporting requirements of the Minnesota Department of Education.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the note to financial statements and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Student Activity Funds of the District as of June 30, 2016, or changes in the financial position for the year then ended.

Basis for Qualified Opinion – Regulatory Basis of Accounting

The District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. Accordingly, it was not practicable for us to extend our audit of such cash collections beyond the amounts recorded.

Qualified Opinion – Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion – Regulatory Basis of Accounting" paragraph, the financial statements referred to above present fairly, in all material respects, the cash balances of Independent School District No. 720, Shakopee, Minnesota, student activity accounts for the year ended June 30, 2016, and the cash transactions for the year then ended in accordance with the financial reporting provisions of the Minnesota Department of Education as described in the note to financial statements.

BerganKDV Ltd.

Minneapolis, Minnesota
November 21, 2016

Independent School District No. 720
Statement of Receipts and Disbursements
Year Ended June 30, 2016

<u>Description</u>	<u>Balance June 30, 2015</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Balance June 30, 2016</u>
Senior High	\$ 123,995	\$ 584,005	\$ 298,090	\$ 409,910
West Junior High	2,416	783	1,591	1,608
East Junior High	5,770	3,984	3,289	6,465
Pearson 6th Grade Center	3,315	1	305	3,011
Total	<u>\$ 135,496</u>	<u>\$ 588,773</u>	<u>\$ 303,275</u>	<u>\$ 420,994</u>

See note to student activity accounts financial statements.

Independent School District No. 720
Statement of Receipts and Disbursements
Senior High
Year Ended June 30, 2016

Description	Balance June 30, 2015	Receipts and Transfers In	Disbursements and Transfers Out	Balance June 30, 2016
ALAS	\$ -	\$ 1,436	\$ 899	\$ 537
Art	407	-	406	1
Band Tour	1,748	269,400	7,776	263,372
Baseball	5,482	18,655	15,443	8,694
Boys Basketball	5,979	10,128	9,093	7,014
Cheerleading	1,319	23,355	22,340	2,334
Choir Tour	947	78	246	779
Chorus	1,959	2,975	4,427	507
Concessions	-	53,225	53,225	-
Cross Country	3,638	1,831	1,754	3,715
Dance Team	1,415	-	644	771
Fishing Club	-	660	318	342
FLA	1,736	678	523	1,891
Football	-	-	-	-
German Exchange	3,966	-	245	3,721
Golf - Girls	796	-	140	656
Hockey - Boys	493	-	-	493
HOSA	2,655	20,340	21,522	1,473
Industrial Tech Group	8,541	619	2,444	6,716
Key Club	2	-	-	2
Lacrosse - Girls	46	-	-	46
LEAD	691	2,178	1,672	1,197
Listen to Our Voices Alliance	528	615	1,129	14
Math League	431	-	-	431
NHS	231	-	-	231
Prom Committee	9,219	29,291	22,801	15,709
Robotics	7,050	37,429	29,775	14,704
Saber Shop	4,972	14,675	14,161	5,486
Soccer - Boys	747	5,394	2,083	4,058
Soccer - Girls	3,411	6,688	6,068	4,031
Softball	817	10,970	11,114	673
Spanish Trip	3,935	11,326	10,138	5,123
Special Education Community	4,079	2,061	1,927	4,213
Speech	2,434	2,467	1,765	3,136
Student Council	23,380	14,925	16,290	22,015
Sun Ecology	330	-	-	330
Swim/Dive - Boys	1,618	12,528	12,284	1,862
Swim/Dive - Girls	410	4,771	4,061	1,120
Tennis - Boys	522	1,371	161	1,732
Tennis - Girls	2,020	-	-	2,020
Theatre Group	2,576	10,011	12,409	178
Track	8,514	13,790	8,116	14,188
Wrestling	4,866	-	522	4,344
Youth in Government	85	135	169	51
Total	\$ 123,995	\$ 584,005	\$ 298,090	\$ 409,910
Analysis of balance				
Checking				\$ 145,759
Senior High Choir Tour				779
Senior High Band Tour				263,372
Total				\$ 409,910

See note to student activity accounts financial statements.

4

Independent School District No. 720
Statement of Receipts and Disbursements
West Junior High
Year Ended June 30, 2016

Description	Balance June 30, 2015	Receipts and Transfers In	Disbursements and Transfers Out	Balance June 30, 2016
National Jr. Honor Society	\$ 386	\$ -	\$ 385	\$ 1
Student Council	<u>2,030</u>	<u>783</u>	<u>1,206</u>	<u>1,607</u>
Total	<u>\$ 2,416</u>	<u>\$ 783</u>	<u>\$ 1,591</u>	<u>\$ 1,608</u>
Analysis of balance				
Checking				<u>\$ 1,608</u>

See note to student activity accounts financial statements.

Independent School District No. 720
Statement of Receipts and Disbursements
East Junior High
Year Ended June 30, 2016

<u>Description</u>	<u>Balance June 30, 2015</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Balance June 30, 2016</u>
East Junior High Student Council	\$ 5,770	\$ 3,984	\$ 3,289	\$ 6,465
Total	<u>\$ 5,770</u>	<u>\$ 3,984</u>	<u>\$ 3,289</u>	<u>\$ 6,465</u>
Analysis of balance Checking				<u>\$ 6,465</u>

See note to student activity accounts financial statement.

Independent School District No. 720
Statement of Receipts and Disbursements
Pearson 6th Grade Center
Year Ended June 30, 2016

Description	Balance June 30, 2015	Receipts and Transfers In	Disbursements and Transfers Out	Balance June 30, 2016
Pearson Student Council	\$ 3,315	\$ 1	\$ 305	\$ 3,011
Total	<u>\$ 3,315</u>	<u>\$ 1</u>	<u>\$ 305</u>	<u>\$ 3,011</u>
Analysis of balance Checking				<u>\$ 3,011</u>

See note to student activity accounts financial statement.

Independent School District No. 720
Note to Student Activity Accounts Financial Statement

Student activity account transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fundraising events.

The accounts of the Student Activity Funds are maintained, and the accompanying financial statement has been prepared, on a regulatory basis of accounting prescribed by the Minnesota Department of Education. Consequently, receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when the obligations are incurred.



**Report on Compliance with the
Manual for Activity Fund Accounting**

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the Statement of Receipts and Disbursements of the student activity accounts of Independent School District No. 720, Shakopee, Minnesota, for the year ended June 30, 2016, and the related notes to financial statements and have issued our report thereon dated November 21, 2016. We expressed an adverse opinion on accounting principles generally accepted in the United States of America because the financial statements are prepared on a basis of accounting that demonstrates compliance with the regulatory basis of accounting prescribed or permitted by the Minnesota Department of Education, which differs from accounting principles generally accepted in the United States of America. In addition, our report on the regulatory basis of accounting is qualified because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records.

The *Manual for Activity Fund Accounting*, issued by the Minnesota Department of Education, pursuant to *Minnesota Statutes* Section 123B.49, provides uniform financial accounting and reporting standards for student activities. We have performed auditing procedures to test compliance with the provisions of this Manual.

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 *Manual for Activity Fund Accounting*, except as described in the Schedule of Findings and Corrective Action Plans on Compliance with the *Manual for Activity Fund Accounting*. 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 solely to describe the scope of our testing compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV Ltd.

Minneapolis, Minnesota
November 21, 2016

BerganKDV, Ltd.

Cedar Falls
602 Main Street
Suite 100
P.O. Box 489
Cedar Falls, IA
50613-0026
T 319.268.1715
F 319.268.1720

Cedar Rapids
2720 1st Avenue NE
Suite 300
P.O. Box 20200
Cedar Rapids, IA
52402-0200
T 319.294.8000
F 319.294.9003

Coralville
2530 Corridor Way
Suite 301
P.O. Box 5267
Coralville, IA
52241-0267
T 319.248.0367
F 319.248.0582

Des Moines
9207 Northpark Drive
Johnston, IA
50131-2933
T 515.727.5700
F 515.727.5800

Minneapolis
3800 American Blvd W
Suite 1000
Bloomington, MN
55431-4420
T 952.563.6800
F 952.563.6801

St. Cloud
220 Park Avenue S
P.O. Box 1304
St. Cloud, MN
56302-3713
T 320.251.7010
F 320.251.1784

Waterloo
100 East Park Avenue
Suite 300
P.O. Box 2100
Waterloo, IA
50704-2100
T 319.234.6885
F 319.234.6287

bergankdv.com

Independent School District No. 720
Schedule of Findings and Corrective Action Plans on
Compliance with the *Manual for Activity Fund Accounting*

CURRENT AND PRIOR YEAR FINDINGS:

Timely Deposits

According to the *Manual for Activity Fund Accounting*, receipts should be deposited daily and student activity money should not be left in a school over the weekend.

During our audit, we discovered timely deposits were not being made.

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 review the timely deposit of funds with secondary buildings. The District will review the process during its review of banking services. The District will provide review on the *Manual for Activity Fund Accounting* to ensure advisors are aware of making timely deposits.
3. Official Responsible for Ensuring CAP
Mike Burlager, Director of Finance, is responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2017.
5. Plan to Monitor Completion of CAP
Dr. Rod Thompson, Superintendent, will be monitoring this CAP.

Independent School District No. 720
Schedule of Findings and Corrective Action Plans on
Compliance with the *Manual for Activity Fund Accounting*

CURRENT AND PRIOR YEAR FINDINGS:

Ensure Activity Purpose Forms and Officer Listings are Completed Annually

The *Manual for Activity Fund Accounting* requires an Activity Purpose Form exist for each activity within the fund. The Form needs to include the name of the advisor; acknowledgement of the receipt of a *Manual for Activity Fund Accounting* and acknowledgement of responsibility for assuring proper procedures are followed. These Forms must be completed, signed by the advisor and principal and placed on file at the district office.

During our audit it was also noted that multiple Activity Purpose Forms received from the Senior High and West Junior High were not fully completed. It was also noted several of the completed Activity Purpose Forms lacked a plan for funds upon the termination of the activity.

In addition, the *Manual for Activity Fund Accounting* requests each class, club or organization submit a list of officers to the Business Office. These individuals may be designated to assist in decision making about the account.

Updated officer listings denoting student positions were not submitted for several Senior High and West Junior High student activities.

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 review the process with the secondary buildings and have forms completed in a timely manner. The forms will be updated annually for advisor and student representative changes. The administration will ensure each activity submits a fully completed form and list of officers.
3. Official Responsible for Ensuring CAP
Mike Burlager, Director of Finance, is responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2017.
5. Plan to Monitor Completion of CAP
Dr. Rod Thompson, Superintendent, will be monitoring this CAP.

High School (9-12) Course Changes

New Courses

Accelerated English 10 – A & B

Grade Level: 10

Credits/Length: 3 Credits - Full Year

Prerequisite: Accelerated English 9

Eligibility: Placement based on district identification criteria

NCAA Core Course

Description: The Accelerated English 10 course is the second of a two course English sequence (grades 9 & 10) that will fulfill 9th-12th grade standards. This course will compact and address critical 11th and 12th grade standards in one year, earning students 3 semester credits in one year. The course is designed for students who possess superior language arts skills and have the desire to learn at an intense, rigorous, accelerated pace. This is a challenging class designed for students who enjoy reading, writing, and interpersonal communication. Students will be expected to demonstrate a high level of critical thinking while reading both literary and informational texts.

Chemistry – A & B

Grade Level: 10,11,12

Credits/Length: 2 Credits - Full Year

Prerequisite: Physical Science or Physics 9

NCAA Core Course

Description: Chemistry is the science that models the composition, structure, properties, and change of matter. Students will learn the basic principles that describe matter by asking questions and defining problems, developing and using models, planning and carrying out investigations, and analyzing and interpreting data.

AP Chemistry – A & B

Grade Level: 10

Credits/Length: 2 Credits Semester 1; 1 Credit Semester 2 (3 Credits Total)

Schedule: 2 periods during semester 1; 1 period during semester 2

Prerequisite: Physics 9 or AP Physics 1

NCAA Core Course

Description: AP Chemistry is a fast paced course designed to be the equivalent of a first-year college chemistry course. Successful students in AP Chemistry will be self-motivated, have a desire to challenge themselves, and have been successful in previous math and science courses. In this course, students will develop advanced inquiry and reasoning skills, such as designing a plan for collecting data, analyzing data, applying mathematical routines, and connecting concepts in and across domains. Successful completion of the AP Chemistry course will prepare students to take the AP Chemistry Exam.

Advanced Fit for Life

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: Fit for Life

Description: Are you fit for life? In this class, students will learn and develop innovative personal fitness and nutrition plans based on the 5 Components of Fitness. Activities in this course will include aerobic exercise, resistance training, and lifetime activities through the development of the National Physical Education Standards. This course may best suit the student who enjoys individual activities and is interested in learning how to live a healthy lifestyle. Be Fit- Be Healthy- Be Happy!

Advanced Sport Performance

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: Intro to Sport Performance

Description: Are you looking to perform at a higher level? In this course, students will learn how to develop a personal performance plan based on the 6 Components of Sports Performance. Activities in this course will include strength training, anaerobic training and team activities through the development of the National Physical Education Standards. This course may best suit the student who is interested in team activities and improving their sport performance.

Areas of Interest

Behind the Scenes: Production and Technical Design

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: This course is designed to expose students to auditorium and performance space systems. Students will study and create lighting plots and technical design while working in the classroom, stage, scene-shop, catwalk, rigging, etc. This will be a hands-on class where students will recognize deadlines as they apply to performances and production dates throughout the school year.

Elements of Media Production

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Elements of Media Production will provide students with a foundation in film, television, photography and music production. Students will explore video, sound and music editing, camera setup, broadcast studio setup and sound and music recording, and lighting.

Writing for Media

Grade Level: 9,10,11,12

Credits/Length: 1 credit - 1 semester

Prerequisite: none

Description: In Writing for Media, students will demonstrate an understanding of how to write for multiple media platforms. Students will learn to gather and organize information, develop story ideas, research facts and write stories on deadlines. Students will develop an understanding of writing for publication on multiple media platforms, more generally, they will be able to write more effectively in a professional environment.

Management and Leadership

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Management and Leadership will explore a variety of management strategies that will help you lead and influence others. It will provide business management concepts and principles in a realistic, investigative, and enriching manner. This course is designed to give students an understanding of how to communicate in the workforce, learn to make decisions, deal with conflict, and other management issues and current trends in the world of business. You will gain an understanding of how businesses use tools and structures to work together and operate.

Culinary Arts 2

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: Culinary Arts 2

Description: The Culinary Arts 2 curriculum provides a continued opportunity for students to acquire comprehensive knowledge of the food service industry. Students will be immersed in hands-on labs and lessons to advance their professional culinary skill set. Students will master the advanced techniques on how to make global cuisine, breakfast foods & sandwiches, salads & garnishes, and meat/seafood dishes. Students will apply nutritional principles to food preparation and storage, investigate marketing strategies & develop menus, and strengthen their business and math skills.

This course is the second level of the ProStart® Program which is a two-semester industry-based program that prepares students for careers in the restaurant and foodservice industry. Optional: Students are encouraged to find employment in the field in order to achieve the 400 hours (and two exams) required to earn the ProStart certificate.

Marine, Motorsport, and Outdoor Power Equipment

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: Small Gas Engines

Description: Would you like to have the ability to take something apart, make an adjustment or two, reassemble it and have it work better than ever? Do you love snowmobiling, jet skiing, riding around on your ATV? Marine, Motorsport and Outdoor Power Equipment will give you the hands-on experience you need to be successful as an owner, operator and technician. The marine/motorsport/air-cooled engine field is experiencing phenomenal growth and is expected to grow at an even faster rate in the coming years. Career opportunities exist in all areas of the country in both urban and rural areas. This program offers detailed instruction in the operation, maintenance and repair of internal combustion engines and the equipment they power. Students will gain hands-on experience while working on a wide variety of engines and equipment.

Principles of Biomedical Science (PLTW)

Grade Level: 10,11,12

Credits/Length: 2 Credits - Full Year

Prerequisite: None

Description: In this intermediate level course, students explore concepts of biology and medicine to determine factors that led to the death of a fictional person. While investigating the case, students examine autopsy reports, investigate medical history, diseases, and explore medical treatments that might have prolonged the person's life. The activities and projects introduce students to human physiology, genetics, infectious disease, medicine, and research processes while allowing them to design their own experiments to solve problems.

Human Relations

Grade Level: 9,10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: A growing expectation for today's young adults entering the workforce, is the ability to work effectively in a diverse environment. This course is designed to help students understand themselves, core beliefs, values, and personal ethics. Students are provided the opportunity to achieve a deepened sense of awareness of not only themselves, but others. This understanding is applied to human relations at home, school, work, and within the community. The topics covered include the impact of personal and organizational values, self-awareness, cultural awareness, conflict resolution, diversity, stress management, and effective leadership skills.

Criminal Justice and the Court

Grade Level: 9,10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Criminal Justice and the Court is a descriptive overview of the criminal justice system designed to familiarize students with the functions, structure, and organization of the people and agencies involved. Specifically, the course shows students to how the criminal justice system initially responds to the crime, the processes and procedures that follow, and how violations of the law are ultimately resolved through a hands-on learning experience.

Principles of Computer Hardware

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: This semester-long course is a hands-on study of computer repair and maintenance, and "tech knowledge." You will install and troubleshoot operating systems and learn the hardware and software basics of computers. Computers will be networked, both with wires and wirelessly. Peripherals will be installed and maintained. A short amount of time will be spent learning about the features of mobile devices and how to make them work with a desktop and/or laptop computer. This course is intended to offer some of the topics associated with an A+ certification.

Mobile OS Development

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Students will look "under the hood" of iOS devices, learning how an operating system controls an iPad or other mobile device. They'll develop iOS apps, using Swift to manage how apps are used--how, for example, can you maximize memory for videos on your phone, and minimize memory for background apps you don't use? Students will solve a problem given to them by a client, using Agile Workflow to work in groups.

Web Development

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Every minute, 571 websites are created and over 3.2 billion people use the Internet. Web Development deals with the language, skills, and thinking involved with creating and managing websites. In this intermediate course, students will create Web visuals, manage behind-the-scenes information, and work through common Internet-related problems such as database efficiency and cybersecurity. Students will leave this course familiar with the languages of HTML, Javascript, and PHP, ready to design and develop the Internet of the future.

Revised Courses

Global Electives

Spanish for Spanish Speakers 3 – A & B

(Formerly Advanced Spanish Reading & Writing)

Grade Level: 9,10,11,12

Credits/Length: 2 Credits - Full Year

Prerequisite: Spanish for Spanish Speakers 2

Description: This class is intended for students who wish to improve their Spanish reading and writing skills through the interpretation of authentic Spanish literature. The class will be taught exclusively in Spanish. In this class students will read authentic literature and use it as the springboard for learning language, building verbal and written communication skills, developing literary analysis and critical thinking skills, and connecting students with their rich and diverse cultural heritage.

Esta clase está diseñada para estudiantes que desean mejorar la lectura y la composición en español leyendo e interpretando obras de la literatura auténtica de España y los países Hispanos Americanos. Los estudiantes tendrán que interpretar literatura escribiéndola. Esta clase será enseñada totalmente en español. En esta clase los estudiantes leerán literatura auténtica y usarán estas lecturas para aprender su idioma mejor, así como para desarrollar sus habilidades de comunicación oral y escrita, desarrollar sus habilidades en el análisis literario y el pensamiento crítico, y conectar a los estudiantes con su diverso patrimonio cultural.

CIS: Spanish 1003/1004 – A & B

Grade Level: 10,11,12

Credits/Length: 5 Credits - Full Year

College: 10 semester credits for the year from the University of Minnesota/Twin Cities

Prerequisite: Multiple years of high school Spanish

Eligibility: Must meet the University of Minnesota's course admission requirements:

Must be a junior or senior ranked in the top 30% of the class, or have passed Spanish for Native Speakers 3 and gained instructor approval.

NCAA Core Course

Description:

This College In the Schools course is designed and articulated with the University of Minnesota. Students who successfully complete this course will receive ten U of MN credits. The course is intended for students who are looking for additional challenges in the fourth year of Spanish. Emphasis is on proficiency in reading, writing, speaking, and listening based on the intermediate level of the national standards. Students will utilize their Spanish skills through the study of history, art, culture, and literature of Spanish-speaking countries.

Areas of Interest

Design Fundamentals

(Formerly Art Foundations)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Required Materials: USB Flash Drive

Description: Gain confidence in your creative vision. Through hands on projects, students will explore their creativity and develop essential skills in design concepts. Students will practice design thinking while studying color theory, drawing concepts, composition, and visual presentation.

Business Technology

(Formerly Computer Applications)

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Business Technology will give students exposure to utilize software and procedures that they can use in business applications. Students will enhance computer application skills on platforms such as word processing, spreadsheets, charting applications, desktop publishing, and use of the Internet for multiple office applications. They will also learn the appropriate times to chose one platform over another. Students will be exposed in-depth to business uses through simulated projects. Students will learn communication skills, human relation skills, decision-making skills, and the performance of office procedures and tasks. The production of quality work using advanced features of business software applications and the creation of job seeking documents such as resumes and cover letters. Skills learned in this course will be useful for students while furthering their education or working on a job.

Advanced Child Development

(Formerly Child Development 2)

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: Intro to Human Development or Child Development 1

Description: Advanced Child Development will help you better understand children ages birth to five. We will learn about the stages of development children go through and various ways they learn. During this course we will interact with young children by having authentic learning experiences within the community. We will discuss careers involving children as well as parenting skills for raising children ages birth through five. This course is relevant for anyone wishing to work with children in the future.

Human Body Systems

(Formerly Human Anatomy & Physiology)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Students examine the interactions of human body systems as they explore human anatomy and physiology associated with biomedical sciences, healthcare, public health and exercise science. Students build organs and tissues on a skeletal Maniken®; monitor body functions such as muscle movement, muscles strength, heart rate, blood pressure, and respiration. Human anatomy studies will include dissections on a variety of lab specimens.

Nutrition for the Human Body

(Formerly Nutrition & Foods)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Learn what to eat and why! Nutrition for the Human Body will teach you how to prepare foods that will help you fuel the human machine. In this course you will learn how to design and prepare diets that will meet nutritional needs, as well as help others improve their performance, prevent diseases, achieve optimal health, and reach their goals. You will deepen your understanding of major nutrients, the psychology of eating, digestion and energy systems, and building diet programs through lab and classroom experiences. This course will expose you to careers in personal training, dietetics, nutrition, physical/occupational therapy, nursing, and athletic training.

Healthcare Core / Nursing Assistant

(HCC 1000-1070 & NURS 1075)

(Combining Health Care Core & Nursing Assistant)

Grade Level: 11,12

Credits/Length: 2 Credits - 1 Semester

Schedule: 2 periods for 1 semester

Prerequisite: None

Eligibility: Juniors in the top 30% of their class;
Seniors in the top 50% of their class;
Or instructor approval

Description: This course is an introduction to basic nursing care skills and concepts necessary to prepare you to take the examination to be a Nursing Assistant/Registered (NA/R) with the State of Minnesota and then be employed in a healthcare facility under the direct supervision of a licensed nurse. It is required that the Health Care Core Course is an integral part of this Pathway.

Electricity

(Formerly Circuits, Power, and Networking)

Grade Level: 10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: This course provides an introduction to electricity and its applications. Concepts are applied and reinforced through project-based learning. We will explore the world of circuitry, basic wiring, and construction of electrical projects. Students will develop electronic devices that solve a problem; sample projects include transistor radios, electric motors, and megaphones. If you enjoy disassembling electronics and figuring out how they operate, Electricity is the class for you!

Limited Resources; Unlimited Energy

(Formerly Energy Resource and Conservation)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit - 1 Semester

Prerequisite: None

Description: Energy, oxygen, water, food, shelter; the five basic resources we need to survive - but with over 7 billion people worldwide, what if these resources are not limitless? Conservation is becoming a larger part of our discussion of survival. Through experiments, research, observations and projects, students will explore the implications of climate change and overpopulation as they impact the sharing of resources. While investigating each resource, students will be exposed to the ethical challenges surrounding each area and will gather and use evidence to propose and support possible solutions.

Eliminated Courses

Honors English 10
Honors Biology
Individual & Outdoor Activities
Intro to Personal Fitness & Nutrition
Lifetime Sports & Fitness
AP Music Theory
Textile Arts
Interior Design 2
Fashion 2 and Costume Design
Technical Studio
News Editor
Journalism 1
Advanced Broadcast
Foods 2
Web Design 1
Entertainment and Tourism
Small Gas Engines 2
Human Anatomy & Physiology
Microbiology & Immunology
Body Shaping
Civil Liberties and Litigation
Public Advocacy
The Future of Science: Research and
Exploration
Sculpture 1
Sculpture 2
Drawing, Painting, and Printmaking 2

Middle School (6-8)

Course Changes

Eliminated Courses

Honors English 7

New Courses

Accelerated English 7

Grade Level: 7

Credits/Length: 1 Year

Prerequisite: Accelerated Reading 6, Accelerated Language Arts 6

Eligibility: placement based on District identification criteria.

Description: The Accelerated English 7 is the second of a two course (grades 6 & 7) accelerated Language Arts sequence. This course will compact and address critical 7th and 8th grade standards in one year, reading texts that are considered two years above grade level (9th grade reading level). Accelerated students will work at a rigorous pace with complex texts in a variety of fictional genres, including poetry, narrative nonfiction, short stories and novels. A heavy emphasis will also be placed on the critical analysis of nonfiction texts. Additionally, students will be expected to demonstrate high level critical thinking of both fiction and nonfiction through writing.

The course will emphasize:

- Inquiry, analysis, and interpretation of fiction and nonfiction texts
- In-depth and challenging projects
- Focused approaches to writing
- Verbal communication
- Faster paced deadlines
- Collaborative learning opportunities

Accelerated Life Science 7

Grade Level: 7

Credits/Length: 1 Year

Prerequisite: None

Eligibility: placement based on District identification criteria.

Description: Accelerated Life Science is a rigorous course that explores the diverse world of living things. Topics covered include cell biology, genetics, evolution, human body systems, and ecology. Emphasis will be on developing science and engineering practices and cross-cutting concepts. This course will cover topics of the regular 7th grade curriculum, but incorporate high school standards. Students must meet district-developed criteria for accelerated courses.

Elementary Program

Third Grade

Third grade will continue the ongoing professional development around literacy instruction and STEM integration as part of the sequence changes made to our elementary programming as a result of the implementation of all-day Kindergarten. The curricular and professional development changes will focus on developing common instructional strategies and practices that ensure alignment within and across grade levels in Shakopee. A specific focus will include the gradual release of responsibility in the areas of reading comprehension and writing. These changes reflect our comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with creating the world's best workforce (WBWF), and include:

- Project Lead the Way STEM Curriculum
- Technology Integration with 1:2 iPads
- Writing to Inform
- Opinion Writing
- Strategy-based Reading Instruction



Shakopee
PUBLIC SCHOOLS
EDUCATION FORWARD

MIDDLE SCHOOL REGISTRATION GUIDE
2017-2018

Pearson 6th Grade Center
East Junior High
West Junior High





MESSAGE TO STUDENTS & PARENTS

To Students and Parents of Pearson Sixth Grade Center and East and West Junior High Schools:

This course registration guide is one tool for you to use as you plan for the 2017-2018 school year. In addition to the course descriptions offered here, your counselors, teachers and parents will have much guidance for you during this important process.

As you begin this process, you should be focusing on two questions:

- What are the courses that I need to take in order to assure that I continue to make progress toward fulfilling the school district's graduation requirements?*
- What are the courses that I should take in order to best prepare for my future?*

In grades 6-8, students begin their transition from the elementary model of education, where the student has a primary teacher they meet with most of the day, to the secondary model, where students generally have a different teacher each of their classes.

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The middle school years offer students greater choice to begin exploring other areas of interest through elective classes. These opportunities place great responsibilities on both parents and students to plan wisely. Carefully read the information in the next few pages and browse through the course offerings. Before registration, decide on a schedule of courses for your middle school year. Serious thought about an overall plan will provide a sense of purpose and direction. Therefore, it is important that course selections for next year are made very carefully. We will tally all course selections and make critical decisions regarding staffing, room use and dollar allocation. Once those decisions are made, it will be very difficult to change course selections.

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Contact Information

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Asst. Principal | Adam Dittberner

Phone | (952) 496-5862

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Principal | Jim Miklausich

Asst. Principal | Matt Headrick

Asst. Principal | Mandy Hainline

Counselor | Kelsey LaRue (7-8)

Counselor | Tracy Caruso (9)

Equity Specialist | Gospel Kordah

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West Junior High School

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Asst. Principal | Joel Young

Counselor | Erin Richter (7-8)

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PEARSON 6TH GRADE CREDIT REQUIREMENTS

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In sixth grade students are required to take year-long courses in Language Arts, Reading, Mathematics, Science, and Social Studies. Students will also take a year-long Physical Education course that alternates with either Band, Choir, or Music Production. In addition to these year-long courses, students will take a one quarter Health class and three one-quarter “Gateway to the Areas of Interest” courses.

Students may take:

- Band every-other-day opposite of PE.
- Choir every-other-day opposite of PE.
- Band and Choir every-other-day (Students will take a one quarter PE class in replacement of a Gateway course).
- Music Production every-other-day opposite of PE.

NOTE | In some situations, based on academic need, a student may be limited to one music course and other academic support class.

GRADE 6				
1	Language Arts (full year)			
2	Social Studies (full year)			
3	Mathematics (full year)			
4	Science (full year)			
5	Reading (full year)			
6	Area of Interest Gateway Courses (one quarter each)			Health (quarter)
	Arts & Communication	Human Services	Science & Technology	
7	Band, Choir, or Music Production (every other day)			
	Physical Education or second Band/Choir course (every other day)			

NOTE | Students taking Band AND Choir will be required to participate in one quarter of physical education which will replace one of their one quarter gateway courses.

7th Grade Credit Requirements

In seventh grade students are required to take year-long courses in English, Mathematics, Science, and Social Studies. Students will take one quarter of Health and three one-quarter “Gateway to the Areas of Interest” courses. Students NOT in Band or Choir will take a one-semester Physical Education class and have their choice of three one-semester elective classes. Students electing to take band or choir will take a year-long physical education course that will alternate with Band or Choir.

Students **NOT** in Band or Choir

OR

Students **IN** Band or Choir

GRADE 7				
1	English (full year)			
2	Social Studies (full year)			
3	Mathematics (full year)			
4	Life Science (full year)			
5	Area of Interest Gateway Courses (one quarter each)			Health (quarter)
	Business & Entrepreneurship	Engineering & Manufacturing	Health Sciences	
6	Elective (semester)		Elective (semester)	
7	Physical Ed. (semester)		Elective (semester)	

GRADE 7				
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2	Social Studies (full year)			
3	Mathematics (full year)			
4	Life Science (full year)			
5	Area of Interest Gateway Courses (one quarter each)			Health (quarter)
	Business & Entrepreneurship	Engineering & Manufacturing	Health Sciences	
6	Elective (semester)		Elective (semester)	
7	Band or Choir (every other day)			
	Physical Ed. or second Band/Choir (every other day)			

NOTE | Students taking Band AND Choir will have 1 quarter of physical education during an elective period.

8th Grade Credit Requirements

In eighth grade students are required to take year-long courses in English, Mathematics, Science, and Social Studies, semester-long courses in Physical Education and several electives courses. Students electing to take Band or Choir will have a year-long alternating Physical Education and Band/Choir class.

Students **NOT** in Band or Choir

OR

Students **IN** Band or Choir

GRADE 8		
1	English (full year)	
2	Social Studies (full year)	
3	Mathematics (full year)	
4	Earth Science (full year)	
5	Elective (semester)	Elective (semester)
6	Elective (semester)	Elective (semester)
7	Physical Ed. (semester)	Elective (semester)

GRADE 8		
1	English (full year)	
2	Social Studies (full year)	
3	Mathematics (full year)	
4	Earth Science (full year)	
5	Elective (semester)	Elective (semester)
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ADVANCED COURSES INFORMATION

The Shakopee school district offers a variety of advanced courses intended to provide appropriate challenge for students who demonstrate need for a more rigorous curriculum. Students are identified for these courses in the middle levels. Rigorous coursework in high school is the greatest predictor of college completion. Students who are high academic achievers (usually those who are in the top 20% of their class) may want to consider the most rigorous coursework available. Parents and students should be aware of some of the courses at our middle schools that provide a high level of rigor:

GRADE	SUBJECT	GENERAL COURSE	HONORS / ACCELERATED COURSE	TWICE ACCELERATED COURSE
6	Reading Language Arts	Reading Language Arts 6	Accelerated Reading & Language Arts 6	
	Mathematics	Math 6	Accelerated Pre-Algebra	Accelerated Algebra 1
	Science	Physical Science 6	Accelerated Physical Science 6	
7	English Language Arts	English 7	Accelerated English 7	
	Mathematics	Pre-Algebra	Accelerated Algebra 1	Accelerated Geometry
	Science	Life Science 7	Accelerated Life Science 7	
8	English Language Arts	English 8	Honors English 8	
	Mathematics	Algebra 1	Accelerated Geometry	Accelerated Algebra 2
	Science	Earth Science 8	Honors Earth Science	

Identification

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- Honors & Accelerated Courses | To be identified for Honors or Accelerated courses, students average scores on MAP and MCA data over the previous two years must be at or above the 85th percentile, or other comparable test data.
- Twice-Accelerated Courses | To be identified for Twice-Accelerated courses, study average scores on MAP and MCA data over the previous two years must be at or above the 95th percentile.

Advanced Courses

Honors: These courses are taught using grade-level curriculum and are enriched through the type of instructional activities in the course. Honors courses are being phased out and being replaced by accelerated and college-credit courses. Students are identified for honors courses based on district-defined criteria.

Accelerated: The goal of accelerated courses is to provide students the opportunity to engage in above grade-level content and prepare students for college-credit courses. Due to the unique nature of each content area, this will lead to different pathways in each area. Students are identified for accelerated courses based on district-defined criteria.

Identified students will experience the following by each content area:

English: Students will participate in compacted courses that cover multiple grades levels of curriculum and lead to college-credit options during grades 11 and 12.

Mathematics: Students will participate in courses one to two years above their grade level, leading to college-credit options during grades 11 and 12.

Science: Students will participate in middle school courses that combine both middle school and high school content in order to help prepare them for college-credit options in grades 9 - 12.

Social Studies: No accelerated options are offered in middle school, but students do have access to college-credit options in grades 9 – 12.

College Credit Options: There are a variety of ways students can earn college credit while attending Shakopee Schools. See below for a brief overview of these options and eligibility criteria established by partnering colleges or universities. Please see your counselor regarding Shakopee School's "Early College".

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Uniform process for Appeals across content areas, except Math

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 - ✦ Subject-specific scores on standardized tests
 - ✦ Subject-specific grades and GPA (i.e. Math GPA, Science GPA, etc., NOT overall GPA)
 - ✦ Work samples
3. Building Administrator(s) reviews student's file and supplementary data with parents

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EXIT CRITERIA |

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Methods of Exiting

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 4. If the performance contract does not alleviate the concerns, the teacher shares the results with the student's counselor and Building Administration.
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Shakopee
PUBLIC SCHOOLS
EDUCATION FORWARD

MIDDLE SCHOOL REGISTRATION GUIDE
2017-2018

Pearson 6th Grade Center
East Junior High
West Junior High





MESSAGE TO STUDENTS & PARENTS

To Students and Parents of Pearson Sixth Grade Center and East and West Junior High Schools:

This course registration guide is one tool for you to use as you plan for the 2017-2018 school year. In addition to the course descriptions offered here, your counselors, teachers and parents will have much guidance for you during this important process.

As you begin this process, you should be focusing on two questions:

- What are the courses that I need to take in order to assure that I continue to make progress toward fulfilling the school district's graduation requirements?*
- What are the courses that I should take in order to best prepare for my future?*

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REQUIRED COURSES



ENGLISH LANGUAGE ARTS

STUDENT PATHWAYS THROUGH THE ENGLISH CURRICULUM

GRADE	REGULAR	HONORS	ACCELERATED
6	Reading & Language Arts 6		Accelerated Reading & Language Arts 6
7	English 7		Accelerated English 7
8	English 8	Honors English 8	

A more detailed and colorized flowchart reflecting the Advanced Course options in English Language Arts is available on the Shakopee High Potential Services website: <http://shakopee.schoolwires.net/Page/493>

6th GRADE ENGLISH LANGUAGE ARTS requirement options

LANGUAGE ARTS 6

Grade: 6
Credits: 2 Credits - Required
Schedule: Full-Year

The sixth grade language arts curriculum consists of word study and various modes of writing. Each language arts class focuses on all of the 6+1 Traits of writing in student journals, essays, poetry and reports. Major writing projects include argumentative, descriptive, and informative papers. The language arts class also provides a foundation for writing in other content areas. Grammar, spelling and writing conventions are taught in the context of students' own reading and writing.

READING 6

Grade: 6
Credits: 2 Credits - Required
Schedule: Full-Year

The sixth grade reading course places an emphasis on the development of reading comprehension skills, interaction with literature, and the development of rich vocabulary. Students are involved in literature circles, reading workshop, read-alouds and independent reading. Reading units are based on reading strategies and are aligned with the MN state standards to prepare students for the Minnesota Comprehensive Assessment. Differentiated instruction is provided through a leveled literature library and through student reading response journals. The goal is to provide students the necessary skills for success in the classroom and for a lifelong love of reading.



ACCELERATED READING AND LANGUAGE ARTS 6

Grade:	6
Credits:	4 Credits - Required
Schedule:	Full-Year (2 Periods)
Eligibility:	Placement based on District identification criteria

Accelerated Reading and Language Arts 6 are the first of a two year (grades 6 & 7) accelerated Language Arts sequence. This course will compact and address critical 6th and 7th grade standards in one year. Accelerated students will work at a rigorous pace with complex texts in a variety of fictional genres, including poetry, biographies & autobiographies, and classic novels. A heavy emphasis will also be placed on the critical analysis of nonfiction texts. Additionally, students will be expected to demonstrate high-level critical thinking of both fiction and nonfiction through writing.

Students in this course do not take Language Arts 6 or Reading 6.

7th GRADE ENGLISH LANGUAGE ARTS requirement options

ENGLISH 7

Grade:	7
Credits:	2 Credits - Required
Schedule:	Full-Year

The English 7 course is a comprehensive study of literature, writing, and speaking/listening skills. The student will have the opportunity to learn through group activity as well as individual expression, thus providing experience in self-motivation, problem solving, and group responsibility.

ACCELERATED ENGLISH 7

Grade:	7
Credits:	2 Credits - Required
Schedule:	Full-Year
Eligibility:	Placement based on District identification criteria

The Accelerated English 7 is the second of a two year (grades 6 & 7) accelerated Language Arts sequence. This course will compact and address critical 7th and 8th grade standards in one year, reading texts that are considered two years above grade level (9th grade reading level). Accelerated students will work at a rigorous pace with complex texts in a variety of fictional genres, including poetry, narrative nonfiction, short stories and novels. A heavy emphasis will also be placed on the critical analysis of nonfiction texts. Additionally, students will be expected to demonstrate high level critical thinking of both fiction and nonfiction through writing.

The course will emphasize:

- Inquiry, analysis, and interpretation of fiction and nonfiction texts
- In-depth and challenging projects
- Focused approaches to writing
- Verbal communication
- Faster paced deadlines
- Collaborative learning opportunities

8th GRADE ENGLISH LANGUAGE ARTS

requirement options

ENGLISH 8

Grade: 8
Credits: 2 Credits - Required
Schedule: Full-Year

The English 8 course is designed to meet the Language Arts core requirement for 8th grade. Literature, grammar, punctuation, writing, and speaking/listening skills will be studied throughout this course.

HONORS ENGLISH 8

Grade: 8
Credits: 2 Credits - Required
Schedule: Full-Year
Eligibility: Placement based on District identification criteria

The Honors English 8 course is designed for highly motivated students eager for a challenging curriculum of literature, writing, grammar, punctuation, and speaking/listening skills. A literature-based research project requiring critical thinking skills will be assigned. Discussions, additional activities, and assessments will be included in 1st quarter grades.

The course profile includes:

- Thematic organization of curriculum
- Emphasis on inquiry, analysis and interpretation of literature
- Emphasis on in-depth projects and challenging homework
- Faster paced deadlines

HEALTH & PHYSICAL EDUCATION

6th GRADE HEALTH & PHYSICAL EDUCATION requirement options

HEALTH 6

Grade: 6
Credits: ½ Credit - Required
Schedule: 1 quarter

Topics covered in the sixth grade health curriculum include units of Steps to Respect Anti-Bullying, Communicable and Non-communicable Diseases, Taking Responsibility for your Health, and Human Growth and Development.

PHYSICAL EDUCATION (1 Semester)

Grade: 6
Credits: 1 Credit - Required
Schedule: 1 semester

Sixth grade physical education includes fitness concepts for life, plus opportunities to participate in individual and team sports.

7th GRADE HEALTH & PHYSICAL EDUCATION requirement options

HEALTH 7

Grade: 7
Credits: ½ Credit - Required
Schedule: 1 quarter

Health 7 is the study of various current health issues. Students will study decision making/refusal skills that help them make good decisions when faced with peer pressure. Personal Body Care will help students address the many issues that face teenagers during adolescent years. Drugs and medicines will be discussed along with inhalants, anabolic steroid and prescription drug abuse. Good nutrition practices will be discussed as it relates to overall body wellness and how it relates to self-image.

PHYSICAL EDUCATION 7

Grade: 7
Credits: 1 Credit - Required
Schedule: One semester

Students in Physical Education 7 will explore personal fitness through their understanding of the rules and skills of team and individual sports. Pedometers and heart rate monitors are used to assist students in assessing their own fitness levels. Activities may include, but not be limited to football, fitness testing, soccer, softball, swimming, basketball, Frisbee, golf, badminton, and the fitness center.

8th GRADE HEALTH & PHYSICAL EDUCATION requirement options

PHYSICAL EDUCATION 8

Grade: 8
Credits: 1 Credit - Required
Schedule: 1 semester

Students in Physical Education 8 will explore personal fitness through their understanding of the rules and skills of team and individual sports. Pedometers and heart rate monitors are used to assist students in assessing their own fitness levels. Activities may include, but not be limited to track & field, swimming, lacrosse, tennis, dance, golf, basketball, flag football, and fitness testing. Students will also evaluate the risks and consequences associated with age appropriate sexuality, including factual information regarding abstinence, adolescent pregnancy, sexually transmitted infections, and HIV/AIDS.

MATHEMATICS

STUDENT PATHWAYS THROUGH THE MATHEMATICS CURRICULUM

GRADE	REGULAR	ACCELERATED	TWICE-ACCELERATED
6	Math 6	Accelerated Pre-Algebra	Accelerated Algebra 1
7	Pre-Algebra	Accelerated Algebra 1	Accelerated Geometry
8	Algebra 1	Accelerated Geometry	Accelerated Algebra 2

A more detailed and colorized flowchart reflecting the Advanced Course options in Mathematics is available on the Shakopee High Potential Services website: <http://shakopee.schoolwires.net/Page/493>



6th GRADE MATHEMATICS requirement options

MATH 6

Grade: 6
 Credits: 2 Credits - Required
 Schedule: Full-Year
 Pre-requisite: Successful completion of 5th grade Math

Math 6 is the math course taken by most students. The Math 6 curriculum includes key mathematical concepts such as exploring problem solving, decimals, fractions, percents, measurement, probability, ratios, proportions, equations, algebra, integers, coordinating graphs and geometry in two and three dimensions.

PRE-ALGEBRA (ACCELERATED)

Grade: 6
 Credits: 2 Credits - Required
 Eligibility: Placement based on District identification criteria
 Pre-requisite: Successful completion of 5th grade Math
 Schedule: Full-Year

Pre-Algebra builds on the skills and knowledge taught in Math 6. Students who register for this course will be expected to have above average mathematical knowledge and skill as well as greater motivation, as it is more rigorous and moves at a faster pace.

The Pre-Algebra curriculum includes key mathematical concepts such as exploring problem solving, decimals, statistics, integers, coordinate graphs, factors, fractions, rational numbers, ratios, proportions, percent, polynomials, equations, and geometry in two-and three-dimensions.

ALGEBRA 1 (TWICE ACCELERATED)

Grade:	6
Credits:	2 Credits - Required
Eligibility:	Placement based on District identification criteria
Pre-requisite:	Testing out of 6th Grade Pre-Algebra
Schedule:	Full-Year

Algebra I continues to build on the skills and knowledge taught in Pre-Algebra. Students who register for this course will be expected to have even greater mathematical knowledge, skill and motivation, since it is even more rigorous and moves at a faster pace than Pre-Algebra.

Algebra I students will be starting a sequential series of math courses. Algebra I is followed by Geometry, Accelerated Algebra II, Pre-Calculus and Calculus. Algebra I students learn the traditional topics of an Algebra course along with real-world application, meaningful projects and integration of technology.

7th GRADE MATHEMATICS requirement options

PRE-ALGEBRA

Grade:	7
Credits:	2 Credits - Required
Pre-requisite:	Successful completion of Math 6
Schedule:	Full-Year

Successful completion of 6th grade Math Pre-Algebra provides the opportunity to explore problem solving, decimals, statistics, integers, coordinate graphs, factors, fractions, rational numbers, ratios, proportions, percent, polynomials, equations, and geometry in two-and three-dimensions.

ALGEBRA 1 (ACCELERATED)

Grade:	7
Credits:	2 Credits - Required
Eligibility:	Placement based on District identification criteria
Pre-requisite:	Successful completion of Pre-Algebra
Schedule:	Full-Year

7th grade Algebra I students will begin a sequential series of math, followed by Geometry, Algebra II, Pre-Calculus and Calculus. Algebra I students learn the traditional topics of an Algebra course along with real-world application, meaningful projects and integration of technology. Students will be expected to have above average motivation and ability in the class as it is more rigorous and moves at a faster pace. Students may be removed from the class for academic reasons and continued participation in the class will be determined by a student's effort and academic success.



GEOMETRY (TWICE ACCELERATED)

Grade:	7 (these classes will have a mix of twice accelerated 7th graders and accelerated 8th graders)
Credits:	2 Credits - Required (Successful completion of this course will also result in 2 High School Math credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Eligibility:	Placement based on District identification criteria
Pre-requisite:	Successful completion of Algebra I
Schedule:	Full-Year

Geometry students will continue in a sequential series of math, followed by Algebra II, Pre-Calculus and Calculus. Students in Geometry learn the traditional topics of a Geometry course along with real-world applications, meaningful projects, and integration of technology. Students will be expected to have above average motivation and ability in the class as it is more rigorous and moves at a faster pace. Students may be removed from the class for academic reasons and continued participation in the class will be determined by a student’s effort and academic success.

8th GRADE MATHEMATICS requirement options

ALGEBRA I

Grade:	8
Credits:	2 Credits - Required
Pre-requisite:	Successful completion of Pre-Algebra
Schedule:	Full-Year
Fee:	None

Students will learn the traditional topics of a Linear Algebra course along with real-world application, meaningful projects and integration of technology.

GEOMETRY (ACCELERATED)

Grade:	8 (these classes will have a mix of twice accelerated 7th graders and accelerated 8th graders)
Credits:	2 Credits - Required (Successful completion of this course will also result in 2 High School Math credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Eligibility:	Placement based on District identification criteria
Pre-requisite:	Successful completion of Algebra I
Schedule:	Full-Year
Fee:	None

8th grade Geometry students will continue in a sequential series of math, followed by Algebra II, Pre-Calculus and Calculus. Students in Geometry learn the traditional topics of a Geometry course along with real-world applications, meaningful projects, and integration of technology. Students will be expected to have above average motivation and ability in the class as it is more rigorous and moves at a faster pace. Students may be removed from the class for academic reasons and con-

tinued participation in the class will be determined by a student's effort and academic success.

ACCELERATED ALGEBRA 2
(TWICE ACCELERATED)

- Grades: 8 (Students may be bused to the high school for this course.)
Credits: 2 Credits - Required (Successful completion of this course will also result in 2 High School Math credits that will be considered a "Pass" and not impact a student's high school grade point average.)
Eligibility: Placement based on District identification criteria
Prerequisite: Successful completion Algebra 1 and Geometry or placement by identification criteria
Schedule: Full-Year

Accelerated Algebra 2 is a one-year course incorporating the main concepts from Algebra 2 and FST to prepare students for Pre-Calculus. Topics covered may include various functions (linear, quadratic, polynomial, exponential, logarithmic, and rational), probability and statistics, sequences and series, and trigonometry.

SCIENCE

STUDENT PATHWAYS THROUGH THE MATHEMATICS CURRICULUM

GRADE	REGULAR	HONORS / ACCELERATED
6	Physical Science 6	Accelerated Physical Science 6
7	Life Science	Accelerated Life Science
8	Earth Science	Honors Earth Science

6th GRADE SCIENCE requirement options

PHYSICAL SCIENCE 6

Grade: 6
Credits: 2 Credits - Required
Schedule: Full-Year

In Physical Science, students will develop scientific inquiry skills through problem solving. This is accomplished through the introduction to lab reports and the use of a Science Notebook. Students study chemistry, forces and motion, light and sound waves, and energy sources.

ACCELERATED PHYSICAL SCIENCE 6

Grade: 6
Credits: 2 Credits - Required
Eligibility: Placement based on District identification criteria
Schedule: Full-Year

This course is designed to introduce students to chemistry, physics, and engineering. Throughout the year students will conduct investigations, write lab reports, read science related articles, and utilize the scientific method and the engineering design process in order to solve problems. This course will cover topics of the regular 6th grade curriculum, while incorporating high school standards.



7th GRADE SCIENCE requirement options

LIFE SCIENCE 7

Grade: 7
Credits: 2 Credits - Required
Schedule: Full-Year

In Life Science students practice using scientific inquiry skills to solve problems. This is demonstrated through reports. Students study the structure and function of life, how living organisms interact with each other and their environment, and the systems of the human body.

ACCELERATED LIFE SCIENCE 7

Grade: 7
Credits: 2 Credits - Required
Eligibility: Placement based on District identification criteria
Schedule: Full-Year

Accelerated Life Science is a rigorous course that explores the diverse world of living things. Topics covered include cell biology, genetics, evolution, human body systems, and ecology. Emphasis will be on developing science and engineering practices and cross-cutting concepts. This course will cover topics of the regular 7th grade curriculum, but incorporate high school standards.

8th GRADE SCIENCE requirement options

EARTH SCIENCE

Grade: 8
Credits: 2 Credits - Required
Schedule: Full-Year

Earth Science students will use scientific inquiry skills, engineering concepts and metric measurements to solve problems concerning the earth and its place in space. Topics that are studied include rocks and minerals, weathering and erosion, plate tectonics, earthquakes and volcanoes, oceanography, the solar system and stars, weather and geologic time.



HONORS EARTH SCIENCE

Grade:	8
Credit:	2 Credits - Required
Eligibility:	Placement based on District identification criteria
Schedule:	Full-Year

This course is designed for students who enjoy studying science. Students in this course will use scientific inquiry skills and metric measurements to solve problems concerning the earth and its place in space as well as advanced engineering applications. Topics that are studied include rocks and minerals, weathering and erosion, plate tectonics, earthquakes and volcanoes, oceanography, the solar system and stars, weather and geological time.

The course profile includes:

- Emphasis on in-depth projects and meaningful assignments that require dedication to learning
- Activities designed to stimulate a passion in the scientific process and
- Advanced inquiry skills, including the organization of data

SOCIAL STUDIES

STUDENT PATHWAYS THROUGH THE SOCIAL STUDIES CURRICULUM

GRADE	REGULAR
6	Minnesota Studies
7	U.S. Studies
8	Global Studies

6th GRADE SOCIAL STUDIES requirement options

MINNESOTA STUDIES

Grade: 6
Credit: 2 Credits - Required
Schedule: Full-Year

In this introductory history course, students will investigate how the state of Minnesota has been shaped throughout the last few centuries. We will explore how Minnesota was involved in critical moments throughout U.S. History, study various groups of people who have lived here, discuss foundational elements of Minnesota government, and practice mapping skills with Minnesota geography. An emphasis will be placed on building informational reading comprehension and other literacy skills within the curriculum.

7th GRADE SOCIAL STUDIES requirement options

U.S. STUDIES

Grade: 7
Credit: 2 Credits - Required
Schedule: Full-Year

Students in U.S. Studies will explore American History from the American Revolution to the Industrial Revolution. We will take a closer look at the foundations of the U.S. Government through this time period. An emphasis will be placed on building informational reading comprehension and writing skills within the curriculum.

8th GRADE SOCIAL STUDIES requirement options

GLOBAL STUDIES

Grade: 8
Credit: 2 Credits - Required
Schedule: Full-year

Students in Global Studies will explore the seven continents of the world through the lens of the eight traits of culture: history, religion, economics, daily life, social groups, government, art, and language. This course will act as a foundation for students' upcoming Human Geography, Modern U.S. History, and Modern World History courses.



GLOBAL ELECTIVES



Music Options

6th GRADE REQUIRED MUSIC COURSES

NOTE | Only one of these courses must be taken as a required course. Students may choose to take both band and choir, but students taking band or choir will not be able to take Music Production.

BAND

Grade: 6
Credit: 1 Credit - Required (or Music Production or Choir)
Pre-requisite: Previous band experience
Schedule: Full-Year - every other day

This class is open to all 6th grade students who are interested in a band experience. 6th graders who wish to try band for the first time, or newcomers to the district, are asked to consult with the band instructor before registering for this course. 6th grade Band rehearses on opposite days from 6th grade Choir. Band students who are not in Choir have PE on non-Band days. Small group instrumental lessons are given during the day. Course requirements, grading and discipline procedures can be found in the Band Handbook online. Assignments and assessments will be given in this class to fulfill State and National Arts Standards. 6th grade Band performs three concerts per year: Fall, Winter, and Spring.

CHOIR

Grade: 6
Credit: 1 Credit - Required (or Music Production or Band)
Schedule: Full-year - every other day

Choir is open to any 6th grade student who wishes to sing. Voices are tested each fall for range and part placement. 6th grade Choir rehearses on opposite days from 6th grade Band. Group lessons are given during the day. Choir students who are not in Band have PE on alternate, non-Choir days. Course requirements, grading and discipline procedures can be found in the Choir Handbook. Assignments and assessments will be given in this class to ensure students fulfill the State and National Arts Standards. 6th Grade Choir performs three concerts per year: Fall, Winter, and Spring.

MUSIC PRODUCTION

Grade: 6
Credit: 1 Credit - Required (6th grade only, if not in Band or Choir)
Schedule: Full-year - every other day

In this class, students will analyze, examine and create all types of world music through the use of iPad technology and musical instruments. This class will also focus on applying a foundational understanding of music to the consumption and creation of 21st century music. Students will use apps such as GarageBand to experience digital music recording.

***This course is intended for students not choosing Band or Choir. Band or Choir students interested in a music production experience should register for the course "Drop a Beat" in 7th or 8th grade.*

7th & 8th GRADE ELECTIVE OPTIONS

BAND

Grade: 7, 8
Credits: 1 Credit - Elective
Pre-requisite: Previous band experience
Schedule: Full-Year - every other day

This class is open to all students who have previous band experience. Band placement will be determined in the fall based on enrollment, instrumentation, ability, and program development. Band meets every other day and is scheduled as a class. Small group lessons are scheduled for each student, usually occurring on the alternate days. Occasional assignments and assessments are given to fulfill the National Arts Standards. Course requirements, grading and discipline procedures can be found in the Band Handbook online. Bands perform at least three concerts each year: Winter Concert, Mid-Winter concert, and the Spring Concert. Standard and new band literature is used for these performances.

CHOIR

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: Full-Year - every other day

Choir is open to any student who wishes to sing. Individual voices are heard each fall for range and choir/ part placement. Seventh grade students are grouped with both genders in each class. Eighth grade students are placed in gender specific choirs, allowing for more individual attention and differentiated instruction as voice changes occur. Course requirements, grading and discipline procedure can be found in the Choir Syllabus on our website. Assignments and assessments will be given in this class to insure students fulfill the National Arts Standards.

Each choir performs 2 concerts per year and sings standard SATB, SSA and TB literature.

**Jazz Band and Chamber Choir groups meet before/after school and are offered as co-curricular extension activities. Students must try out for these activities in the fall*



SECTION 2

World Language

For students looking ahead to a 4-year college, the minimum entrance requirement is often two years of the same language with some postsecondary institutions requiring up to four.

GERMAN 1

Grade: 7, 8
Credits: 2 Credits - Elective (Successful completion of this course will also result in 2 High School Elective credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Schedule: Full-Year

This course introduces students to the German language, its structure, pronunciation, and the cultures of Germany, Switzerland, and Austria.

We will learn various new words and phrases to be able to carry on simple conversations about ourselves and our world. Topics covered in level 1 include; family, friends, school, hobbies and clothing. The emphasis of German 1 is to gain a skill base of basic speaking and listening comprehension skills, and also read and write short dialogs, create skits, and complete other hands-on projects using our new language skills. German will be spoken whenever possible. This class requires a high degree of motivation and memory skills, along with good study habits. A good understanding of English grammar skills is a plus for this course. German I is a demanding course and will prepare the student to take German II. This course is recommended for students that are committed to multiple years of language study.

GERMAN 2

Grade: 8
Credits: 2 Credits - Elective (Successful completion of this course will also result in 2 High School Elective credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Prerequisite: German 1 or by placement test
Schedule: Full-Year

This course continues the development of the student's conversational skills in German. We will improve our communicative abilities by learning all the basic "building blocks" of grammar, and increase our vocabulary through reading, listening and writing. We will also learn more about the geography and culture of the German-speaking world, and learn how to express our own ideas, feelings and reactions. Dialogs, skits, videos and hands-on projects continue to be a major focus.



SPANISH 1

Grade:	7, 8
Credits:	2 Credits - Elective (Successful completion of this course will also result in 2 High School Elective credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Schedule:	Full-Year

Designed exclusively for students with no prior exposure to Spanish, Spanish I focuses on the four basic skills: listening, speaking, reading, and writing. Relevant aspects of Hispanic culture are introduced. Students explore the culture and language through projects, movies, music, and games. Upon completion of this course, students will be able to express basic information about themselves. This class requires a high degree of motivation, memorization skills, and good study habits. This course is recommended for students that are committed to multiple years of language study into high school.

SPANISH 2

Grade:	8
Credits:	2 Credits - Elective (Successful completion of this course will also result in 2 High School Elective credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Schedule:	Full-Year
Prerequisite:	Spanish I or by placement test

Designed for students who have successfully completed Spanish I, Spanish II focuses on the progressive development of the four basic skills: listening, speaking, reading, and writing. The class focuses on the mastery of basic grammatical structures and extending vocabulary. Students explore the culture and language through projects, movies, music, and games. It is recommended students take this course the year following Spanish I.

SPANISH FOR SPANISH SPEAKERS 1

Grade:	7, 8
Credits:	2 Credits - Elective (Successful completion of this course will also result in 2 High School Elective credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Pre-requisite:	This class is for students who speak Spanish at home as a primary or secondary language. Students should be conversational in Spanish, but not necessarily able to read and write.
Schedule:	Full-Year

This course is designed for students that speak Spanish conversationally or fluently and want to improve their Spanish skills. The class will be taught exclusively in Spanish, but it is not assumed that students know academic Spanish; academic vocabulary will be taught. The emphasis will be placed on developing reading, writing, spelling, and grammar. The objective is to support the student with their linguistic skills and provide them with the necessary academic skills to use written and spoken language in a more sophisticated way, both in Spanish and by transferring these skills to English. The class will include literature from Spanish speaking countries, cultural analysis and activities to define and understand how cultures intersect.

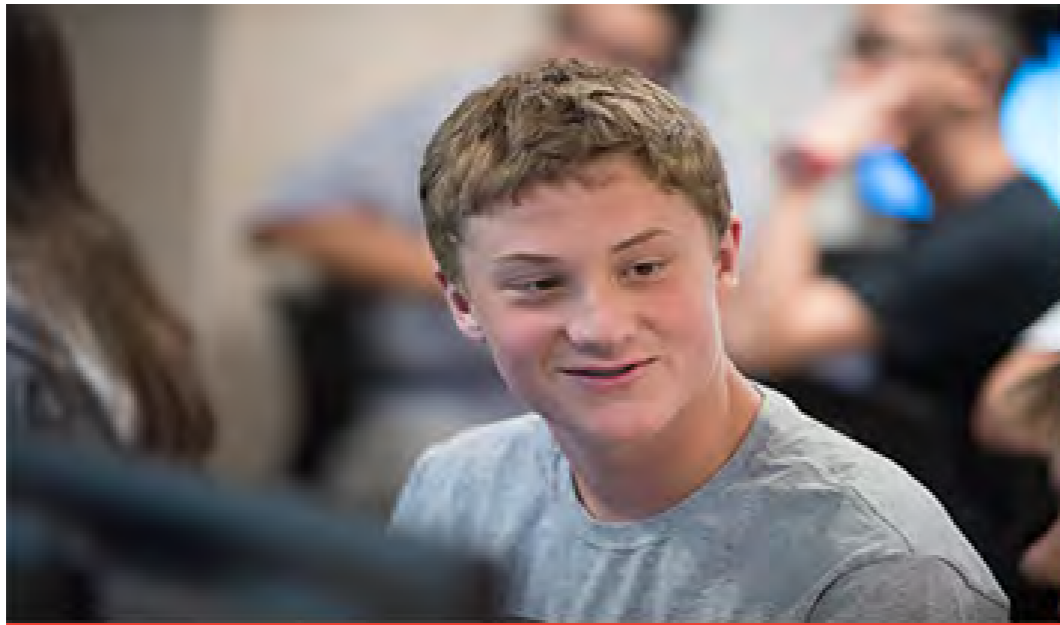
Este curso ha sido diseñado para el estudiante que habla español y quiere mejorar sus habilidades lingüísticas. La clase será impartida estrictamente en español, pero no se supone que los alumnos entienden español académico. El énfasis será puesto en el desarrollo de las habilidades en la lectura, la redacción, la ortografía, y la gramática. El objetivo es el de proveer al estudiante con las habilidades académicas necesarias para manejar el lenguaje en el discurso escrito y oral, y para transmitir las habilidades lingüísticas a otras clases y lecturas en inglés. La clase enfocará en literatura de culturas hispanas y ofrecerá al estudiante la oportunidad de aprender sobre culturas hispanas por análisis cultural y un estudio de cómo y cuándo cruzan con otras culturas.

SPANISH FOR SPANISH SPEAKERS 2

Grade:	7, 8
Credits:	2 Credits - Elective (Successful completion of this course will also result in 2 High School Elective credits that will be considered a “Pass” and not impact a student’s high school grade point average.)
Pre-requisite:	Spanish for Spanish Speakers 1 or by placement test
Schedule:	Full-Year

This course is designed for the student who speaks Spanish conversationally or fluently, and wants to improve their linguistic skills. The class will be taught strictly in Spanish, but it will include instruction of academic vocabulary. The emphasis will be placed on building on skills in reading, writing composition, grammar, and will present more complex literature. The objective of this course is to support students in developing the academic skills necessary to use more sophisticated language in both reading and speaking. The class will also build on a study of Hispanic culture, with an emphasis on analysis of the historical forces that influence the development of Hispanic countries and cultures, and the implications on today’s culture.

Este curso ha sido diseñado por el estudiante que habla español y quiere mejorar sus habilidades lingüísticas. La clase será impartida estrictamente en español, pero va a incluir enseñanza de vocabulario y español académico. El énfasis será puesto en el mejoramiento de las habilidades necesarias para manejar el lenguaje más complejo y sofisticado en el discurso escrito y oral. La clase también aumentará el estudio de la cultura hispana, con análisis profundo de las fuerzas históricas que han desarrollado la cultura y los países hispanos y las implicaciones en la cultura de hoy.



AREAS OF INTEREST



FIND YOUR PASSION AT SHAKOPEE SCHOOLS

“Exploring Areas of Interest”

To Shakopee Students and Families:

Our mission is to prepare all students to be college and career ready. A critical aspect of this mission is providing an opportunity for you to explore and find your interest and passion areas. Our district has begun a multi-year planning process to re-imagine our secondary programs to ensure your success as you transition into high school and beyond. One of those key initiatives is to organize all elective courses into six areas of interest; Arts & Communications, Business & Entrepreneurship, Engineering & Manufacturing, Health Science, Human Services, Science and Technology. These Areas of Interest provide the foundation for what will become the Academies of Shakopee in the fall of 2018.

In order for you to learn about each of these Areas of Interest, all students will participate in a one quarter “Gateway” course for each area during his or her 6th and 7th grade years. Along with their required classes, students will then have choices during their 7th and 8th grade years to select from a variety of elective courses to further pursue their interests.

Are you interested in learning more about areas such as publishing, manufacturing, business, healthcare, public service, science, technology, and engineering? The next pages in this guide outline the variety of courses you can select from. **This will begin your journey towards discovering the types of courses you might want to**

pursue at the high school and how they relate to future education and career paths.

We hope you find the course titles and descriptions exciting and intriguing – the courses were designed to help you ***FIND YOUR PASSION!***

Nancy Thul

Director of Teaching and Learning
Shakopee Public Schools

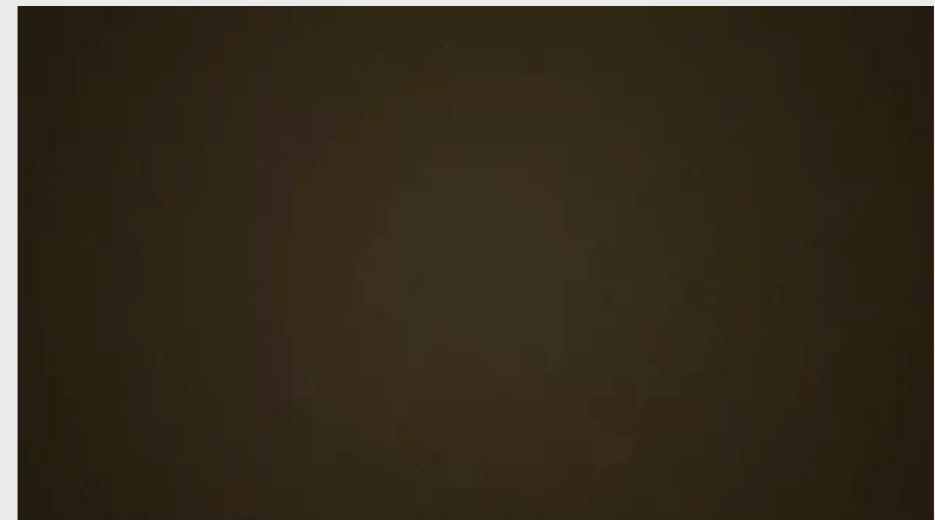
Looking Ahead to the Academies of Shakopee:

Please review the following pages to get a glimpse of the future changes for the Academies of Shakopee, including:

- Graduation requirements
- Block Schedule
- Academy Curriculum Framework

Please review each section for more details regarding your child's future at Shakopee High School.

Academies of Shakopee



Video Link: goo.gl/ItWtxv

High School Graduation Requirements

Class of 2022 & Beyond

LOCAL GRADUATION REQUIREMENTS

Students must earn 57 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

Beginning the Fall of 2018, our schedule will move from a 7 period day to a 4 period day, A/B block schedule.

SUBJECT AREA	CREDITS = GRADES 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Freshman Seminar	1
Financial Literacy	1
Program of Study	3
Total Electives	19
Total Credits Required:	57

Block Schedule Freshman Year					Block Schedule Sophomore Year				
	Semester 1		Semester 2			Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2		Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.	B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.	B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Physical Educ Req.	Freshman Seminar	Elective	*Fine Arts Req.	B3	Elective	Program of Study Req.	Health Req.	Elective
B4	Elective	Elective	Elective	Elective	B4	Elective	Elective	Elective	Elective

Block Schedule Junior Year					Block Schedule Senior Year				
	Semester 1		Semester 2			Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2		Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.	B1	English Req.	Program of Study Req.	English Req.	*Financial Literacy Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.	B2	Social Studies Req.	Elective	Social Studies Req.	Elective
B3	Program of Study Req.	Elective	Elective	*Fine Arts Req.	B3	Elective	*Physical Educ Req.	Elective	Elective
B4	Elective	Elective	Elective	Elective	B4	Elective	Elective	Elective	Elective

Physical Education, Program of Study, and Fine Arts courses can be taken in the high school year chosen by the student.

Overview of the Academies of Shakopee

Arts & Communication

- Performance Production and Management
- Media Production and Recording
- Publishing and Online Media
- Creative Design

Health Science

- Biomedical
- Public Health
- Exercise Science
- Healthcare

Business & Entrepreneurship

- Accounting and Finance
- Entrepreneurship and Business Management
- Hospitality and Restaurant Management
- Marketing and Sales

Human Services

- Teaching and Educational Services
- Law and Legal Services
- Public Service and Leadership
- Social and Mental Health Services

Engineering & Manufacturing

- Architecture and Construction
- Manufacturing and Fabrication Technologies
- Engineering and Design
- Transportation Technologies

Science & Technology

- Electrical Systems
- Information Technology Solutions
- Computer Science
- Green Energy and Innovative Technologies

How to Read Your Academy Curriculum Framework

Key Terms Defined

Area of Interest

Broad area of interests commonly used by universities and the Minnesota Department of Education as career clusters.

Programs of Study

A sequence of courses that increase in depth and complexity in a more focused program within an Area of Interest and directly relates to 2-yr and 4-yr post-secondary options and relevant career opportunities.

Gateway Course

A quarter length course that introduces each Area of Interest and is a requirement for 6th and 7th grade students at the middle level.

Introductory Course

The first course in a sequence of courses within a program of study. Typically, taken by 9th or 10th graders exploring academies.

Intermediate Course

The second course in a sequence of courses within a program of study. Typically taken by 9th to 11th graders within the academy.

Advanced Course

The third course in a sequence of courses within a program of study. These courses must include a value added programming. Typically, taken by 11th and 12th graders within the academy.

Academy Elective

An elective course within an academy that builds on the programs of study and is available to students outside of the academy.

Global Elective

A course that is not embedded within an academy. Typically meets a post-secondary or graduation requirement (e.g. World Language, Fine Arts).

CAPS Program

A profession-based, immersion program for 11th and 12th grade students who attend class, with a Shakopee High School teacher, at an industry partner location, with an opportunity for a second-semester internship.

MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses [Grades 6-8]	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway [Grade 7]: Think Tank	Accounting and Finance	Accounting 1 Finance and Investments	Accounting 1 Finance and Investments	Banking and Finance Management
Middle School Electives [Grades 7 & 8]: Innovation Lab	Entrepreneurship and Business Management	Business Dynamics	*Management and Leadership	Entrepreneurship
Money Doesn't Grow on Trees	Hospitality and Restaurant Management	Business Dynamics Culinary Arts 1	*Culinary Arts 2	Event Management
Teen Chef	Marketing and Sales	Business Dynamics	Marketing	Marketing
Middle School Connection	Additional Academy Elective Courses:	Accounting 2 Macroeconomics International Business and Law *Business Technology	Baking and Pastry Culinary Arts 3 Sports and Entertainment Marketing E-Commerce and Social Media	Potential Future Course
	CAPS Program:	Business Administration and Management		

*Indicates new courses beginning in the 2017-18 school year.



Arts & Communication fosters creativity, innovation, and expression to ensure well-rounded individuals who can apply those skills in a number of fields. Career fields include the performing arts, visual arts, design, communications, and publishing.




Draft - Arts & Communication Academy - Draft



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)
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MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway (Grade 6): Heroes	Performance Production and Management	* Behind the Scenes: Production and Technical Design	Event Productions	Arts Administration
	Media Production and Recording	* Elements of Media Production	Music and Sound Recording Video Production	Media Studio
Middle School Electives (Grades 7 & 8): Digital Art Draw It, Paint It, Print It Drop a Beat House of Style Digital Storytelling Sculpt It	Publishing and Online Media	* Writing for Media	Creative Publications and Journalism	Publishing Studio
	Creative Design	* Design Fundamentals	Digital Design 1 Fashion Merchandising and Design Interior Design Photography 1	Studio Market
Additional Academy Elective Courses:		Rock Band Essentials Acting Stagecraft Digital Design 2		
CAPS Program:		 Digital Design		

*Indicates new courses beginning in the 2017-18 school year.
Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

6th GRADE REQUIRED GATEWAY COURSE

HEROES

Grade: 6
Credit: 1/2 Credit - Required
Schedule: 1 quarter

Here comes Arts and Communication to save the day! Who's your hero? This class provides students with an introduction to the Arts and Communication Area of Interest through a visual art design process. Throughout the experience, students will explore different culture's heroes and incorporate their findings into their final product. Draw, Paint, Sculpt, and App your way through this action-packed course.

7TH & 8TH GRADE ELECTIVE OPTIONS

DIGITAL ART!

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester
Fee: Materials fee will apply

Do you like to play around on your computer? What about Manga, video games, animation and photography? In this class you will create a variety of digital media artworks; animation, illustration, graphic design & photography. After exploring various digital tools and creative techniques you will create a digital design piece to be shown in a student produced art exhibition.

DIGITAL STORYTELLING

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester

Do you tweet fifty times a day? Are you all over Instagram? Do you aspire to be a YouTube celebrity? Learn how to use your desire to tell stories and stay connected In Digital Storytelling, students with an interest in telling stories about their world and their school will learn how to move beyond social media and create publications in print, digital, and video formats. Make your voice be heard!

DRAW, PAINT, AND PRINT IT!

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester
Fee: Materials fee will apply

Hey you! Are you creative? Have you already figured out that you like to draw, paint or print? Draw, Paint and Print It! is the class for you! This is a studio centered class where you will create artwork using many types of art materials- including but not limited to; painting, drawing, collage and printmaking. After trying these out, you will choose your favorite material to create a piece that you will display in the end-of-semester art show.

DROP A BEAT

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester

In this class, students can expect to get "hands-on" experience with some of the latest technology, while learning how the technology operates. The class will also focus on learning how to plan and record a basic musical composition, while studying the components of most pieces of music. Students will gain some knowledge of recording techniques and will be able to share their creations on a live streaming radio cast at the end of the semester.

HOUSE OF STYLE

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester
Fee: Materials fee will apply

Is it your dream to be on Project Runway? Do you find yourself watching HGTV and wanting to design your own space? House of Style is the class for you! This class will introduce you to the world of fashion and interior design through hands-on projects from infinity scarves, up-cycling of clothing to designing your own space. Come explore your creative side.

SCULPT IT!

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester
Fee: Materials fee will apply

Do you like to work with clay? Have you ever thought of making art from wire, plaster, wood or recycled materials? Sculpt it! is the class for you! This is a studio-centered class where you will create artwork using many types of art materials. After trying these out, you will choose your favorite material to create a piece that you will display in the end-of-semester art show.






BUSINESS & ENTREPRENEURSHIP

Business & Entrepreneurship offers students industry relevant experiences that will allow students creative platforms to produce ideas and products that propel the growth of local, state, national, and the global economy. Career fields include marketing, sales, finance, hospitality and tourism, management, and entrepreneurship.




Draft - **Business & Entrepreneurship Courses** - *Draft*



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	■ Existing Courses	■ 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
Area of Interest Gateway (Grade 7): Think Tank	Accounting and Finance	Business Dynamics	Accounting 1 <i>Finance and Investments</i>	<i>Banking and Finance Management</i>
	Entrepreneurship and Business Management	Business Dynamics	*Management and Leadership	<i>Entrepreneurship</i>
Middle School Electives (Grades 7 & 8): Innovation Lab Money Doesn't Grow on Trees Teen Chef	Hospitality and Restaurant Management	Business Dynamics Culinary Arts 1	<i>Hospitality Management</i> *Culinary Arts 2	<i>Event Management</i>
	Marketing and Sales	Business Dynamics	Marketing	<i>Marketing Strategies</i>
	Additional Academy Elective Courses:	Accounting 2 <i>Macroeconomics</i> <i>International Business and Law</i> *Business Technology	Baking and Pastry <i>Culinary Arts 3</i> Sports and Entertainment Marketing <i>E-Commerce and Social Media</i>	
	CAPS Program:	 Business Administration and Management		

*Indicates new courses beginning in the 2017-18 school year.
Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

7th GRADE REQUIRED GATEWAY COURSE

THINK TANK

Grade: 7
Credits: ½ Credit - Required
Schedule: 1 quarter

Think Tank is a course that will challenge your imagination and innovation. Students will work in group and individual challenges to create, develop, and market a product. Using technology, creativity, and design, students will explore the exciting world of entrepreneurship.

7th and 8th GRADE ELECTIVE COURSES

INNOVATION LAB

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester
Fee: Materials fee will apply

In this class, students will come up with a problem they will need to solve by designing a product and creating a business plan using the design process. In addition to designing a product, students will work on company branding using logo design, package design, and advertisement. Many aspects of being an entrepreneur will be addressed. If you are interested in starting your own business one day, this is the class for you!

MONEY DOESN'T GROW ON TREES


Grade: 7,8
Credits: 1 Credit - Elective
Schedule: 1 semester

Life would be so much easier if money did indeed grow on trees, but don't worry! This class will teach you how to manage your money so that you can make good, sound financial decisions now and for the future through fun and interactive ways such as designing, baking and selling a product for Snack Shop, playing the Stock Market Game and other hands-on activities.

TEEN CHEF

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester

Have you ever watched the hit TV shows "Master Chef Junior", "Chopped", or "Top Chef"? Do you want to learn how to plan and prepare delicious meals just like the Pros? If you answered yes, this class is for you. Teen Chef will teach you the skills you need to be a "Top Chef" for the rest of your life, and explore the exciting field of culinary arts.

ENGINEERING & MANUFACTURING

Engineering and Manufacturing is a high tech, high skill, high demand area that will help students generate their own jobs and opportunities. Career fields include manufacturing, robotics, transportation, design, electronics, architecture, construction, and engineering.




Draft - **Engineering & Manufacturing** - *Draft*



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
Area of Interest Gateway (Grade 7): Teen Engineer	Architecture and Construction	Civil Engineering & Architecture (PLTW**) Intro to Manufacturing	Construction	Construction Management and Development
	Manufacturing and Fabrication Technologies	Intro to Manufacturing	Welding and Metal Fabrication Wood Production Technologies	Manufacturing Design and Development
Middle School Electives (Grades 7 & 8): GTT: Architecture (PLTW)	Engineering and Design	Intro to Engineering Design (PLTW**)	Principles of Engineering (PLTW**)	Engineering Design & Development (PLTW**)
GTT: Design and Manufacturing (PLTW) GTT: Robotics (PLTW)	Transportation Technologies	Small Gas Engines	*Marine, Motorsport, and Outdoor Power Equipment	Advanced Transportation Systems
	Additional Academy Elective Courses:	Aerospace Engineering (PLTW) Computer Integrated Manufacturing (PLTW)		
	CAPS Program:	 Future Programming To Be Determined		

*Indicates new courses beginning in the 2017-18 school year.

** Project Lead the Way © affiliated course | pltw.org

Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

7th GRADE REQUIRED GATEWAY COURSE

TEEN ENGINEER

Grade:	7
Credits:	½ Credit - Required
Schedule:	1 Quarter
Fee:	Materials fee will apply

Engineering and Manufacturing is a growing field that helps students understand how human made solutions can solve real-world problems. Through this gateway experience, students will learn skills using computer aided drafting, 3D printers, laser engraver/cutters, woodworking hand and power tools. Projects created in class that can be taken home include a wooden keep-sake box, catapult, personal name tag, and a selection of 3D printer projects.

7th and 8th GRADE ELECTIVE COURSES

GTT: ARCHITECTURE (PLTW)

Grades:	7, 8
Credits:	1 Credit - Elective
Schedule:	1 Semester
Fee:	Materials fee will apply

Gateway To Technology (GTT): Architecture is a creative Project Lead the Way (PLTW) Engineering course that introduces students to the world of architecture and construction. Students take on the role of an architect as they design the floor plan and 3D model of their dream home. Students will learn about architectural design principles, 3D drafting, and construction materials and techniques through building a scale model of their home.

GTT: DESIGN AND MANUFACTURING (PLTW)

Grades:	7, 8
Credits:	1 Credit - Elective
Schedule:	1 Semester
Fee:	Materials fee will apply

Gateway To Technology (GTT): Design and Manufacturing is an engaging Project Lead the Way (PLTW) Engineering course that introduces students to the world of computer-aided design and manufacturing. Students will experience the world of engineering and manufacturing first hand while they design and model a variety of projects, such as a mechanical arm, iPad stand, laser cut clock, and a student designed 3D printer project. Students will then manufacture their designs using high-tech (3D printers, laser cutters) and traditional manufacturing techniques.

GTT: ROBOTICS (PLTW)

Grades:	7, 8
Credits:	1 Credit - Elective
Schedule:	1 Semester
Fee:	Materials fee will apply

Gateway To Technology (GTT): Robotics is a hands-on Project Lead the Way (PLTW) Engineering course that introduces students to the world of robotics and automation. Students will learn how to design and build robotic systems and write computer programs to control them. Students will complete exciting projects such as: maze-solving vehicles, drag racers, robotic arms, elevators, and many more.



Health Science education will provide students with the knowledge and skills to pursue this high demand industry. Health Science career fields include biomedical science, exercise science, health and wellness, nutrition, and healthcare fields.



Draft - Health Sciences - Draft



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

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
Area of Interest Gateway (Grade 7): Snack Attack	Biomedical	*Human Body Systems	Principles of Biomedical Science (PLTW**)	Medical Interventions (PLTW**)
	Public Health	*Human Body Systems	Global Health & Disease Prevention	Community Health Promotions
Middle School Electives (Grades 7 & 8): GTT: Medical Detectives (PLTW) 2 Fit 2 Quit Code Red	Exercise Science	*Human Body Systems	Exercise Physiology and Biomechanics	Sports Medicine and Rehabilitation
	Healthcare	*Human Body Systems	Principles of Biomedical Science (PLTW**)	Medical Simulation
Additional Academy Elective Courses:		Medical Terminology Kinesiology: A Body in Motion *Nutrition for the Human Body CIS: Human Physiology, Technology, and Medical Devices	Integrative Medicine Veterinary and Animal Science Pharmacology Biotechnology / Innovations	
CAPS Program:		Healthcare and Medicine		

*Indicates new courses beginning in the 2017-18 school year.

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Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

7th GRADE REQUIRED GATEWAY COURSE

SNACK ATTACK

Grade: 7
Credits: ½ Credit - Required
Schedule: 1 quarter

Are Hot Cheetos or Doritos your idea of a snack? Do you know that over 1/3 of your daily calories come from snacks? In this class you will explore the health sciences field through the lens of snacking by understanding nutritional concepts, preparing a variety of healthy snacks and analyzing nutritional needs.

7th and 8th GRADE ELECTIVE COURSES

2 FIT 2 QUIT

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester

Have you ever wondered how the contestants of the “Biggest Loser” get into better shape? How professional athletes like Serena Williams or LeBron James stay in the game? Whether or not you have stepped foot into the gym, open your eyes to the world of physical therapy, personal training, and athletic medicine. 2 Fit 2 Quit will teach you how to improve your health and performance, understand the human body, and help others stay in the game of life.

CODE RED

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester

If not you, then who? The first few minutes after any emergency are the most important. In this course, you will learn how leadership and quick emergency response can help you manage life or death situations. Learn the skills needed for the exciting career fields in health-care, leadership, and athletic training while earning First Aid, CPR and AED certification. It is time for YOU to be the Hero!

GTT: MEDICAL DETECTIVES (PLTW)

Grade: 7, 8
Credits: 1 Credit - Elective
Schedule: 1 semester

Students engage in the role of real-life medical detectives as they analyze genetic testing results to diagnose disease and study DNA evidence found at a “crime scene.” They solve medical mysteries through hands-on projects and labs, investigate how to measure and interpret vital signs, and learn how the systems of the human body work together to maintain health. Learning about the human body muscular and skeletal system the students will create prototype prosthetics by using the design process.



Skills students gain in the Human Services could be applied across all academic disciplines. Human Services courses benefit both the community and students while encouraging students to look beyond themselves to serve others. Career fields include human development, psychology, education, legal fields, law enforcement, and public services.




Draft - Human Services - Draft



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)
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MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway (Grade 6): Be The Change	Teaching and Educational Services	Intro to Human Development *Human Relations	Teacher Cadet 1	Teacher Cadet 2
	Law and Legal Services	*Criminal Justice and the Court	Trial Law and Justice Intermediate Criminal Justice	Advanced Legal Systems Advanced Criminal Justice
Middle School Electives (Grades 7 & 8): Law and Order Stand Up for Shako!	Public Service and Leadership	*Human Relations	Transformational Leadership	Public Advocacy and Change
	Social and Mental Health Services	Intro to Human Development	Mental Health Disorders	Social and Mental Health Services
Additional Academy Elective Courses:		CIS Exploring Teaching Professions Student Ambassador Great Leadership Opportunities Instructional Technology Solutions	*Advanced Child Development Family Dynamics International Politics and Law Social Psychology	
CAPS Program:		 Junior Reserve Officer Training Corp (JROTC)		

*Indicates new courses beginning in the 2017-18 school year.

Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

6th GRADE REQUIRED GATEWAY COURSE

BE THE CHANGE

Grade: 6
Credit: ½ Credit - Required
Schedule: 1 quarter

Students will investigate the areas of human services through self-exploration and understanding how their unique skills set can create positive change. Students will participate in hands on learning to increase their ability to communicate and solve problems in various environments. At the end of this course students will implement skills learned to address and resolve a real issue in their school and or community.

7th and 8th GRADE ELECTIVE COURSES

LAW AND ORDER:

Grades: 7, 8
Credit: 1 Credit - Elective
Schedule: 1 semester

Have you ever thought about how the laws from the past affect us in today's society and what rights students, minorities, and adults have? Then this is the class for you. In this class we will explore the inner workings of the legal system through the eyes of judge, lawyer, jury, accused, victim, and society as a whole. After building foundational knowledge, students will actively take part in mock trials putting their skills to use in multiple roles.

STAND UP FOR SHAKO!

Grade: 7, 8
Credit: 1 Credit - Elective
Schedule: 1 semester

Are you happy with your community? In this course you will create and implement a service project and learn what it takes to be an effective leader. By applying needs assessment strategies, you will determine a community or global issue, collaborate with your peers, and utilize conflict resolution skills to lead your team in making a change. It's time to take a stand!






SCIENCE & TECHNOLOGY

Science & Technology promotes students to be leaders in the construction and development of dynamic and ever-changing industries. The education will reflect the modern needs of our global society and prepare our students to successfully utilize skills that will contribute to the betterment of our community. Career fields include investigative science, math, applied science & technology, and computer science.




Draft - **Science & Technology** *- Draft*



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
Area of Interest Gateway (Grade 6): Programming is Electric	Electrical Systems	*Electricity	Energy and Power Generation Circuit Design	Technology Design and Development
	Information Technology Solutions	Computer Science Principles (PLTW**) *Principles of Computer Hardware	Computer Hardware Applications	Technology Design and Development
Middle School Electives (Grades 7 & 8): Invisible World of Science & Technology Apps Creation	Computer Science	Computer Science Principles (PLTW**)	*Mobile OS Development *Web Development	Technology Design and Development
	Green Energy and Innovative Technologies	Limited Resources, Unlimited Energy	Innovative Solutions for Sustainable Development	Environmental Innovations
	Additional Academy Elective Courses:	Cyber Security Technology Design and Development 2 Computer Science Applications (PLTW)		Food and Agriculture Sustainability CIS: Energy, Environment, and Society
	CAPS Program:	 Future Programming To Be Determined		

*Indicates new courses beginning in the 2017-18 school year.

**Project Lead the Way © affiliated course | pltw.org

Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

6th GRADE REQUIRED GATEWAY COURSE

PROGRAMMING IS ELECTRIC

Grade: 6
Credit: 1/2 Credit - Required
Schedule: 1 quarter
Fee: Materials fee will apply

We will explore the science of electricity, digital electronics and how they interact with computer programming. Students will develop electronic devices that will have to be programmed to solve a problem. We will acquire knowledge and skills in basic circuitry design and examine the logic behind computer programming.



7th and 8th GRADE ELECTIVE COURSES

APP CREATIONS

Grades: 7, 8
Credit: 1 Credit - Elective
Schedule: 1 semester

Students will learn the basics of computer science through mobile app development (PLTW). Students will start with basic concepts of programming in “Blockly,” a simple drop-and-drag programming language using MIT’s App Inventor. Students will then progress to “Python” in which they learn introductory elements of text-based programming and language syntax. Students will explore the impact of computing in society and the application of computing across career paths.

THE INVISIBLE WORLD OF SCIENCE AND TECHNOLOGY

Grade: 7, 8
Credit: 1 Credit - Elective
Schedule: 1 semester
Fee: Materials fee will apply

Have you ever wondered how the unseen world affects your life? Scientists and engineers have unlocked the secrets of how science and technology can be used to identify and solve current real-world problems. Join us as we explore and discover the science and technology that encompasses the invisible components of the world we live in.

ALTERNATIVE PROGRAMMING

A variety of special programs are available to students who have special needs. Parents and students who are interested should contact their grade level dean or the school academic counselor for possible recommendation to any aspect of these programs. Each of these program options is located at the Junior High School. Placement is limited, so it is necessary that we prioritize students based on their needs. Placements in alternative programs are determined through program specific procedures.

Special Education

PROGRAMS

- Autism Spectrum Disorder
- Deaf & Hard of Hearing
- Emotional or Behavioral Disorder
- Vision Impairment
- Developmental Cognitive Delay
- Other Health Disability
- Physical Impairment
- Speech or Language Impairment
- Specific Learning Disability
- Severe Multiple Impairment
- Traumatic Brain Injury

Students who move to Shakopee with an active IEP from another school district will be placed in Special Education programs in accordance with the law. A case manager will immediately be assigned, and s/he will contact the parent/guardian. It is most helpful if parents of students moving to Shakopee with an IEP bring a copy of that IEP with them when they register the student.

Students who do not receive special education services, but whose parents feel that an assessment is necessary, should contact an assistant principal, the academic counselor, or the school social worker. A referral will be made to the Evaluation Team. Specific procedural requirements must be met before a student can be taken through the assessment process. The academic counselor or dean will work with you and the Special Education team to determine if such an assessment is appropriate.

EL (English Learner) Services

EL courses are designed for students whose first language is one other than English. The focus is to assist students in listening, speaking, reading, and writing English in order to succeed in content area classes, and to improve social and academic language.

Students qualify for EL support according to their scores on the W-APT and/or ACCESS tests. The amount and type of EL services will vary depending on the English language development level of the student.

More information about English Learner (EL) Services is available at <http://www.shakopee.k12.mn.us/domain/52>.

High Potential (HP) Services

High Potential Services primarily support gifted learners and high-performing students by offering these kinds of opportunities: grade acceleration, subject acceleration, advanced courses (including Honors, Accelerated, and Twice-Accelerated) and co-curricular activities.

Co-Curricular Activities

Knowledge Bowl

- Interdisciplinary academic competition
- Teams of students work cooperatively to solve oral and written round questions

Mock Trial

- Students participate in rehearsed trials to learn about the legal system in a competitive manner
- MN State Bar Association helps to adjudicate

Rube Goldberg Machine Contest (RGMC)

- An annual international competition challenging teams of students from middle school to college age to compete in building the most elaborate and hilarious Rube Goldberg Machine
- A Rube Goldberg Machine is an overly complex contraption, designed with humor and a narrative, to accomplish a simple task

Science Olympiads

- Academic “track” meets
- Consists of a series of 23 team events in genetics, earth science, chemistry, anatomy, physics, geology, astronomy, mechanical engineering and technology

More detailed information regarding specific course pathways can be found on the district’s High-Potential Services webpage (<http://shakopee.k12.mn.us/domain/50>)

AVID Program

AVID (Advancement Via Individual Determination) is a college readiness program and elective class held five days a week during the school day. It is offered to students who would like to prepare to attend four-year colleges or universities. Students participate in AVID voluntarily.

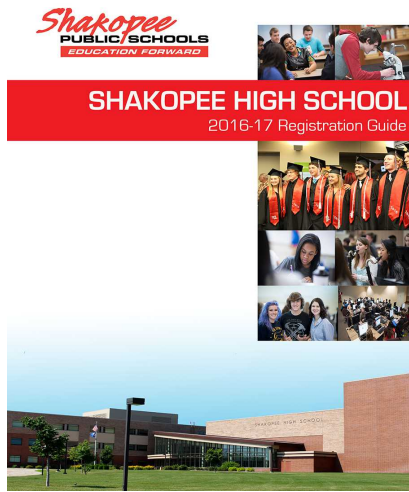
The curriculum includes writing, inquiry, collaboration, organization, reading, note-taking, study skills, test preparation and test taking skills, college/career/team building activities and visits to colleges and universities.

AVID students must complete an application and participate in an interview. If selected, they must sign an AVID Student Agreement and commit for a year to complete all of the required AVID work, take notes in all subject-area classes daily, use the AVID binder for all classes and participate in twice weekly small group tutorial sessions during the AVID elective class with AVID tutors.

Other requirements include good citizenship, appropriate classroom behavior, good attendance and 2.0 to 3.5 GPA. AVID students are required to take at least one advanced course. They must be able to complete advanced-level work. Students must also demonstrate motivation, individual determination and take responsibility for their own learning and success.

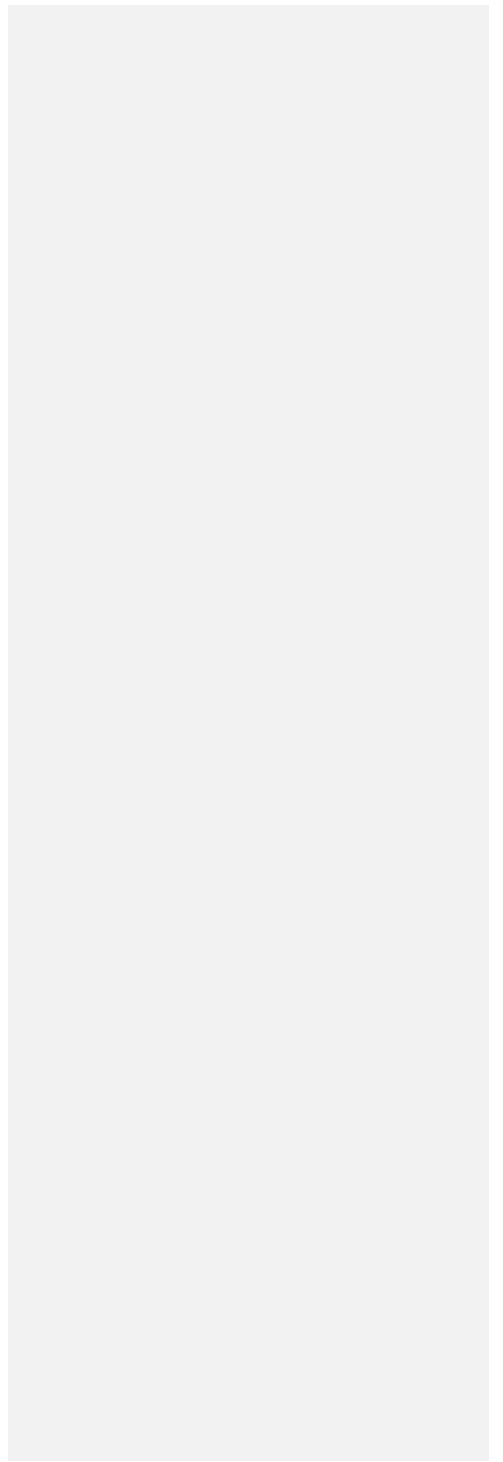
More information about AVID is on the Shakopee AVID Web page at <http://www.shakopee.k12.mn.us/domain/163>.

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Shakopee High School

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Executive Principal: Jeff Pawlicki
Assistant Principal: Sarah Jordan
Assistant Principal: Stuart Lang
Assistant Principal: Scott Doran

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January 2017

Dear SHS Students and Parents:

This course registration guide is an important tool as you plan for the 2017-2018 school year and beyond. In addition to the course descriptions that will be offered for the upcoming year, we also want to provide you with valuable information about the Academies of Shakopee that will open in the Fall of 2018. A Framework with future course offerings will be presented in addition to the daily schedule configuration and future graduation requirements. Please take the time to review the information provided in this guide and know that we have multiple resources including counselors, teachers and administrators available to answer your questions.

Whatever your plans after high school, we want you to have all the tools to be college and career ready. That being said, please register carefully and thoughtfully. Staffing and course offerings are driven by course requests so it is important to consider course offerings carefully.

In the event of a course conflict within your schedule, closed classes or classes not offered due to low enrollment, we will use the alternate courses listed in your registration form to adjust your schedule. Please give thoughtful consideration to your alternate choices. This form will be provided to you prior to online registration. Please list your alternates in priority order. After the registration process is complete and we have your requests, we will begin the process of creating the master schedule for the upcoming year.

I want to take a moment to talk a little more about the Academies of Shakopee. When we reach the Fall of 2018, our schedule will move from a 7 period day to a 4 period day, A/B block schedule. What does this mean? Students will take 4 classes each day and alternate A and B days, so that each class meets every other day for approximately 90 minutes of in-depth learning. This schedule change will provide more elective classes allowing students to explore multiple programs of study. In addition, the longer class time will allow for a more authentic experience. As you move forward in the guide, you will notice the new graduation requirements. With the modification in the schedule and the opportunity to earn more credits, the graduation requirements will gradually change with each class. In 2018, students will enter the academy model at different phases in their high school career. A senior graduating in 2018, who has one year under the academy model, will have different requirements than a freshman graduating in 2021, who will have all four years. Please contact your student's counselor if you ever have questions about graduation requirements.

Our goal this year is to have the registration process completed near the end of January. Again, course requests will determine our staffing and scheduling for next year so please take every opportunity to make an informed decision. We are here to help you with the registration process. Please call the Main Office at 952-496-5152 with any questions you may have.

Many exciting changes are happening in our Shakopee Schools, please read this guide carefully to learn all about them - and remember to stay tuned for more information in the future.

Thank you,

Jeff Pawlicki
Executive Principal
Shakopee High School
952.496.5150

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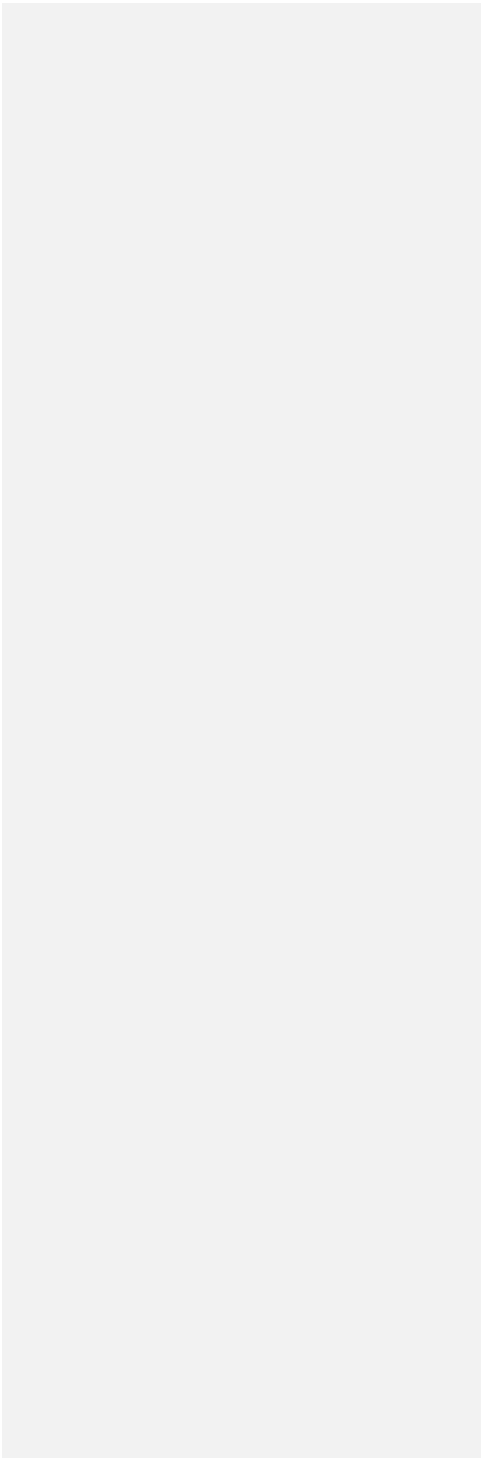
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100 - 17th Avenue West, Shakopee, MN 55379
(952) 496-5152 • fax: (952) 496-5155

AN EQUAL OPPORTUNITY EMPLOYER



[Table of Contents & Contacts Directory
Insert District Information & TOC]



Graduation Requirements

Class of 2018

LOCAL GRADUATION REQUIREMENTS

Students must earn 48 total credits in grades 9-12 in order to graduate from Shakopee High School. A student must earn an average of 12 credits per year. Each student should plan to carry a minimum of six (6) classes per semester.

In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Total Electives	15
Total Credits Required:	48

Senior Year 2017-2018 School Year		
	Semester 1	Semester 2
P1	English Requirement	English Requirement
P2	Social Studies Requirement	Social Studies Requirement
P3	Elective	Elective
P4	Elective	Elective
P5	Elective	Elective
P6	Elective	Elective
P7	Elective	Elective

COURSE CREDIT

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two-college/university semester credits. [Please consult course descriptions in this Registration Guide.]

Examples: High School Credit Only Option

English 10 – A & B
Grade Level: 10
Credits/Length: 2 Credits – Full Year

Prerequisite: None
NCAA Core Course

High School & College Credit Option

CIS: Introduction to Public Speaking (COMM 1101)
Grade Level: 11,12
Credits/Length: SHS: 1.5 Credits – 1 Semester
College: 3 semester credits from the University of Minnesota/Twin Cities

Prerequisite: None
Eligibility: Must meet the University of Minnesota's course admission requirements: Must be a junior or senior in the top 50% of the class
NCAA Core Course

COLLEGE ADMISSIONS

Minimum High School Requirements for Admission to Four-Year Colleges & Universities (9th – 12th grade)

- English | 4 years | 8 SHS Credits
- Math | 3 years | 6 SHS Credits
- World Language | 2 years (same language) | 4 SHS Credits
- Science | 3 years | 6 SHS Credits
- Social Studies | 3 years | 6 SHS Credits
- Fine Arts | 1 year | 2 SHS Credits

* Some colleges may require additional course work. For example the University of MN requires 4 years of mathematics.

Parents and students are encouraged to investigate the admission requirements for specific colleges of their choice. Choosing the appropriate graduation plan within Family Connection can help each student meet the requirements for their perspective colleges. Your Post-Secondary Counselor, can assist with researching specific college requirements.

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Graduation Requirements

Class of 2019

LOCAL GRADUATION REQUIREMENTS

Students must earn 50 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college pr, AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Total Electives	17
Total Credits Required:	50

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Freshman Year 2015-2016 School Year				Sophomore Year 2016-2017 School Year			
Semester 1		Semester 2		Semester 1		Semester 2	
P1	English Requirement	English Requirement		P1	English Requirement	English Requirement	
P2	Social Studies Requirement	Social Studies Requirement		P2	Social Studies Requirement	Social Studies Requirement	
P3	Mathematics Requirement	Mathematics Requirement		P3	Mathematics Requirement	Mathematics Requirement	
P4	Science Requirement	Science Requirement		P4	Science Requirement	Science Requirement	
P5	Physical Education Requirement	Elective		P5	Elective	Health Requirement	
P6	Elective	Elective		P6	*Fine Arts Requirement	Elective	
P7	Elective	Elective		P7	Elective	Elective	

Junior Year 2017-2018 School Year				Senior Year 2018-2019 School Year				
Semester 1		Semester 2		Block Schedule				
Semester 1		Semester 2		Semester 1		Semester 2		
				Day 1	Day 2	Day 1	Day 2	
P1	English Requirement	English Requirement		B1	English Req.	Elective	English Req.	Elective
P2	Social Studies Requirement	Social Studies Requirement		B2	Social Studies Req.	Elective	Social Studies Req.	Elective
P3	Mathematics Requirement	Mathematics Requirement		B3	Elective	*Physical Educ Req.	Elective	Elective
P4	Science Requirement	Science Requirement		B4	Elective	Elective	Elective	Elective
P5	Elective	*Fine Arts Requirement						
P6	Elective	Elective						
P7	Elective	Elective						

* Physical Education and Fine Arts courses can be taken in the high school year chosen by the student.

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Graduation Requirements

Class of 2020

LOCAL GRADUATION REQUIREMENTS

Students must earn 52 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Total Electives	19
Total Credits Required:	52

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Freshman Year 2016-2017 School Year		
	Semester 1	Semester 2
P1	English Requirement	English Requirement
P2	Social Studies Requirement	Social Studies Requirement
P3	Mathematics Requirement	Mathematics Requirement
P4	Science Requirement	Science Requirement
P5	Physical Education Requirement	Elective
P6	Elective	Elective
P7	Elective	Elective

Sophomore Year 2017-2018 School Year		
	Semester 1	Semester 2
P1	English Requirement	English Requirement
P2	Social Studies Requirement	Social Studies Requirement
P3	Mathematics Requirement	Mathematics Requirement
P4	Science Requirement	Science Requirement
P5	Elective	Health Requirement
P6	*Fine Arts Requirement	Elective
P7	Elective	Elective

Junior Year 2018-2019 School Year				
	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Elective	Elective	Elective	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

Senior Year 2019-2020 School Year				
	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Elective	English Req.	Elective
B2	Social Studies Req.	Elective	Social Studies Req.	Elective
B3	Elective	*Physical Educ Req.	Elective	Elective
B4	Elective	Elective	Elective	Elective

* Physical Education and Fine Arts courses can be taken in the high school year chosen by the student.

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Graduation Requirements

Class of 2021

LOCAL GRADUATION REQUIREMENTS

Students must earn 55 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits - Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Program of Study	3
Total Electives	19
Total Credits Required	55

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Freshman Year 2017-2018 School Year			
Semester 1		Semester 2	
P1	English Requirement	English Requirement	
P2	Social Studies Requirement	Social Studies Requirement	
P3	Mathematics Requirement	Mathematics Requirement	
P4	Science Requirement	Science Requirement	
P5	Physical Education Requirement	Elective	
P6	Elective	Elective	
P7	Elective	Elective	

Sophomore Year 2018-2019 School Year				
Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Elective	Program of Study Req.	Health Req.	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

Junior Year 2019-2020 School Year				
Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Program of Study Req.	Elective	Elective	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

Senior Year 2020-2021 School Year				
Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Program of Study Req.	English Req.	Elective
B2	Social Studies Req.	*Physical Educ Req.	Social Studies Req.	Elective
B3	Elective	Elective	Elective	Elective
B4	Elective	Elective	Elective	Elective

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* Physical Education, Program of Study, and Fine Arts courses can be taken in the high school year chosen by the student.

Graduation Requirements

Class of 2022 & Beyond

LOCAL GRADUATION REQUIREMENTS

Students must earn 57 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas [See table to the right]

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Freshman Seminar	1
Financial Literacy	1
Program of Study	3
Total Electives	19
Total Credits Required	57

**Freshman Year
2018-2019 School Year**

Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Physical Educ Req.	Freshman Seminar	Elective	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

**Sophomore Year
2019-2020 School Year**

Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Elective	Program of Study Req.	Health Req.	Elective
B4	Elective	Elective	Elective	Elective

**Junior Year
2020-2021 School Year**

Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Program of Study Req.	Elective	Elective	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

**Senior Year
2021-2022 School Year**

Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Program of Study Req.	English Req.	*Financial Literacy Req.
B2	Social Studies Req.	Elective	Social Studies Req.	Elective
B3	Elective	*Physical Educ Req.	Elective	Elective
B4	Elective	Elective	Elective	Elective

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TYPICAL COURSES OFFERED THAT MEET GRADUATION REQUIREMENTS

ENGLISH Requirements (8 Credits)

- 9| English 9 **OR** Accelerated English 9 | 2 Semesters
- 10| English 10 **OR** Accelerated English 10 | 2 Semesters
- 11| English 11 **OR** AP Lang & Comp | 2 Semesters
- 12| English Requirements | 2 Semesters
 - See Department section for qualifying courses

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HEALTH (1 Credit)

- 10-12| Healthy Lifestyles | 1 Semester

PHYSICAL EDUCATION (2 Credits)

- 9| Fit For Life or Intro to Sport Performance 9 | 1 Semester
- 10-12| Advanced Fit for Life or Advanced Sport Performance

(Some Colleges have admission standards that include Fine Art Credit. Please review all admission standards of your choice colleges).

FINE ARTS (2 Credits)

Both credits can be completed at any time in grades 9-12. To qualify for the fine arts credit, a course must focus on artistic skills and qualities and the production of a work of art.

Courses meeting the requirements include:

- | | |
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| <ul style="list-style-type: none"> • 9th Grade Band* • 9th Grade Choir* • Acting 1 • AP Studio Art* • <u>Behind the Scenes: Production & Technical Design</u> • Bel Canto Choir* • Ceramics 1* • Ceramics 2* • Concert Band* • Concert Choir* • <u>Design Fundamentals</u> • Digital Design 1* • Digital Design 2* • Drawing, Painting and Printmaking* • <u>Elements of Media Production</u> • Fashion Merchandising & Design • Interior Design • <u>Photography 1*</u> • <u>Photography 2*</u> • <u>Practical Art*</u> • <u>Rock Band Essentials*</u> | <ul style="list-style-type: none"> • <u>Saber Choir*</u> • <u>Symphonic Band*</u> • <u>Theatre</u> • <u>Web Design 2</u> • Wind Ensemble* • Woodworking 1 • Woodworking 2 • Woodworking 3 • <u>Writing for Media</u> • <u>Writers' Workshop</u> <p>Previous Fine Arts Courses</p> <ul style="list-style-type: none"> • <u>AP Music Theory*</u> • <u>Art Foundations*</u> • Creative Sewing • <u>Drawing, Painting and Printmaking 2*</u> • <u>Fashion 1</u> • <u>Fashion 2 & Costume Design</u> • Graphic Design • Intro to Art • <u>Interior Design 2</u> • <u>Sculpture 1*</u> • <u>Sculpture 2*</u> • <u>Textile Arts</u> • <u>Theatre 2</u> • <u>Web Design 1</u> |
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* Students planning to attend a 4-year college or university should plan to take their fine arts credit within the music or art department.

MATHEMATICS (6 Credits)

- 9| Geometry **OR** Accelerated Algebra II **OR** Pre-Calculus | 2 Semesters
- 10| Algebra II **OR** Accelerated Algebra II **OR** Pre-Calculus **OR** Calculus **OR** CIS CSE Calculus I
- 11| Functions, Statistics, & Trigonometry **OR** Pre-Calculus **OR** See Department section for additional options

SCIENCE (6 Credits) - Class of 2017 - 2019

- 9| Physical Science 9 **OR** Honors Physical Science 9 | 2 Semesters
- 10| Biology **OR** Honors Biology **OR** Honors Chemistry | 2 Semesters
- 11| Chemistry **OR** Honors Chemistry **OR** AP Biology | 2 Semesters

SCIENCE (6 Credits) - Class of 2020 & Beyond

- 9| Physics 9 **OR** AP Physics I | 2 Semesters
- 10| Chemistry **OR** AP Chemistry
- 11| Biology **OR** AP Biology | 2 Semesters

SOCIAL STUDIES (8 Credits)

- 9| Human Geography **OR** AP Human Geography | 2 Semesters
- 10| Modern U.S. History **OR** AP US History | 2 Semesters
- 11| Modern World History **OR** AP World History | 2 Semesters
- 12| US Political and Economic Systems **OR** CIS Microeconomics | 1 Semester
AND
- 12| Required Social Studies Elective | 1 Semester | See Department section for qualifying courses

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DEPARTMENT CATEGORY REQUIREMENTS

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ADVANCED COURSES

Shakopee Public Schools offers a variety of advanced courses, in grades 6-12, intended to provide appropriate challenge for students who demonstrate a need for a more rigorous curriculum. Students are identified for these courses in the middle levels, but these advanced options are open to a wider range of students as they move into AP and college credit course options at the High School.

TYPES OF ADVANCED COURSES:

Honors: These courses are taught using grade-level curriculum and are enriched through the type of instructional activities in the course. Honors courses are being phased out and being replaced by accelerated and college-credit courses. Students are identified for honors courses based on district-defined criteria.

Accelerated: The goal of accelerated courses is to provide students the opportunity to engage in above grade-level content and prepare students for college-credit courses. Due to the unique nature of each content area, this will lead to different pathways in each area. Students are identified for accelerated courses based on district-defined criteria.

Identified students will experience the following by each content area:

English: Students will participate in compacted courses that cover multiple grades levels of curriculum and lead to college-credit options during grades 11 and 12.

Mathematics: Students will participate in courses one to two years above their grade level, leading to college-credit options during grades 11 and 12.

Science: Students will participate in middle school courses that combine both middle school and high school content in order to help prepare them for college-credit options in grades 9 - 12.

Social Studies: No accelerated options are offered in middle school, but students do have access to college-credit options in grades 9 - 12.

College Credit Options: There are a variety of ways students can earn college credit while attending Shakopee Schools. See below for a brief overview of these options and eligibility criteria established by partnering colleges or universities. Please see your counselor regarding Shakopee School's "Early College".

More detailed information regarding specific course pathways can be found on the district's High-Potential Services webpage (<http://shakopee.k12.mn.us/domain/50>).

OVERVIEW OF COLLEGE CREDIT OPTIONS

Advanced Placement (AP) is an international program of college-level coursework. Typically, students who earn a 3, 4, or 5 on the AP test may qualify for college credit. To make sure that a particular college accepts AP credit, students must contact the specific college. Part of students' experiences in an AP course, and what makes them eligible for college credit, is preparing for and taking the AP National Exam.

There are no eligibility criteria for AP courses established by the College Board. However, there may be prerequisite or co-requisite course requirements.

Concurrent Enrollment (College in the Schools - CIS) is a dual enrollment program in which students who successfully complete a course receive college credit and high school credit. University or college credit is awarded to students who successfully meet the standards of both the high school and college course.

Eligibility criteria for concurrent enrollment courses vary for each course. Please see the individual course descriptions for these criteria.

Articulated Credit can be earned in courses that have agreements with Minnesota Technical, Community, or 4-year Colleges and Universities. Students who successfully complete these courses, and any other additional requirements, have the option to earn college credit and high school credit.

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There are no eligibility criteria for participation in articulated courses, however students should see the course instructor or counselor regarding any eligibility requirements needed to access college credit.

WEIGHTED GRADES

Grades are weighted for college-level courses provided by a nationally accredited program (such as PSEO, CIS and AP). Grades will be weighted in the following manner:

Any grade of 'A' is awarded an additional 0.6 grade points.

Any grade of 'B' is awarded an additional 0.4 grade points.

Any grade of 'C' is awarded an additional 0.2 grade points.

Grades of 'D' or 'F' receive no additional grade points.

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IDENTIFICATION & ELIGIBILITY for Advanced Courses | Common Identification Criteria (District-wide)

Identification for Honors and Accelerated Courses

- **Honors & Accelerated Courses** | To be identified for Honors or Accelerated courses, students average scores on MAP and MCA data over the previous two years must be at or above the 85th percentile, or other comparable test data.
- **Twice-Accelerated Courses** | To be identified for Twice-Accelerated courses, study average scores on MAP and MCA data over the previous two years must be at or above the 95th percentile.

APPEALS PROCESS | Uniform process for Appeals across content areas, except Math

MATH Appeals | Students must test out of the pre-requisite course using an end of course assessment in order to advance.

Appeals in ALL Other Disciplines | If not initially invited into the course by initial identification, the student and parent(s) must...

1. Complete written Appeal Request Form (available from the building administration or counselors)
2. Building Administrator(s) reviews student's file (with the HP Coordinator, as needed), including...
 - Core Data (as described above in Identification)
 - Other Supplementary Data, such as...
 - Subject-specific scores on standardized tests
 - Subject-specific grades and GPA (i.e. Math GPA, Science GPA, etc., NOT overall GPA)
 - Work samples
3. Building Administrator(s) reviews student's file and supplementary data with parents

The Building Administrator will be the final authority on ALL appeals.

EXIT CRITERIA | Common District Exit Criteria

Methods of Exiting

- **Request by student and/or parent** | When students and/or their parents request to be dropped from an advanced course, the following process must be followed:
 1. The student and/or parent(s) discuss ongoing concerns with teacher as the course progresses.
 2. Teacher makes sure that Parent(s) are included in on discussion of concerns about the student.
 3. In normal circumstances, if a parent requests his/her student be exited from the course, that request will be honored at the end of the current grading period (The student's grade for that grading period will count in the student's GPA.)
- **Recommendation by Teacher** | Process for exit:
 1. The teacher begins and maintains an ongoing discussion of concerns with student throughout the course.
 2. The teacher discusses the concerns with Parent/Guardians as soon as appropriate.
 3. The parties agree to a performance contract, signed by student & parent/guardian(s) and shared with the Building Administration.
 4. If the performance contract does not alleviate the concerns, the teacher shares the results with the student's counselor and Building Administration.
- **Student Failure** | If a student fails the course, s/he will be removed from that discipline's advanced course sequence. The Building Administrator will be the final authority on ALL student exits from advanced courses.

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Course Summary – [Key: * Pre-requisite or Co-requisite required | ! Fine Arts Credit]

English Language Arts Requirements

	Credit	Grades
English 9 – A & B	2.0	9
Accelerated English 9 – A & B	3.0	9
English 10 – A & B	2.0	10
Accelerated English 10 – A & B	2.0	10
English 11 – A & B	2.0	11
AP Language & Composition	2.0	11,12
English 12: 21 st Century Communication	1.0	12
English 12: Exploring Self-Identity	1.0	12
Humanities – English – A & B	2.0	11,12
CIS: Introduction to Literature	2.0	12
CIS: Introduction to Public Speaking	1.5	11,12
CIS: University Writing	2.0	12

Health/Physical Education Requirements

	Credit	Grades
Fit For Life	1.0	9
Intro to Sport Performance	1.0	9
Advanced Fit for Life	1.0	10,11,12
Advanced Sport Performance	1.0	10,11,12
Healthy Lifestyles	1.0	10,11,12
BFS Strength Training 1	1.0	10,11,12
*BFS Strength Training 2	1.0	10,11,12
*Team & Individual Sports 1	1.0	10,11,12
*Team & Individual Sports 2	1.0	10,11,12

Math Requirements

	Credit	Grades
Geometry A & B	2.0	9,10,11,12
Algebra 2 – A & B	2.0	9,10,11,12
Accelerated Algebra 2 – A & B	2.0	9,10,11,12
*Functions, Statistics & Trigonometry – A & B	2.0	10,11,12
Intermediate Pre-Calculus – A & B	2.0	11,12
*Pre-Calculus – A & B	2.0	9,10,11,12
Calculus – A & B	2.0	11,12
*CIS CSE Calculus I – A & B	2.0	10,11,12
AP Calculus BC – A & B	2.0	10,11,12
*AP Statistics – A & B	2.0	10,11,12

Science Requirements

	Credit	Grades
Physics 9 – A & B	2.0	9
*AP Physics 1 – A & B	2.0	9
*Physics – A & B	2.0	11,12
*AP Physics C – A & B	2.0	10,11,12
CIS: Introductory College Physics	2.0	10,11,12
*Chemistry – A & B	2.0	10,11,12
*AP Chemistry – A & B	2.0	10,11,12
Biology – A & B	2.0	10,11,12
*AP Biology – A & B	2.0	11,12

Social Studies Requirements

	Credit	Grades
Human Geography – A & B	2.0	9
AP Human Geography – A & B	2.0	9
Modern U.S. History – A & B	2.0	10
AP U.S. History – A & B	2.0	10
Modern World History – A & B	2.0	11,12
AP World History – A & B	2.0	11,12
U.S. Political & Economic Systems	1.0	12
Environmental Ethics	1.0	11,12
Humanities – Social Studies – A & B	2.0	11,12
Psychology	1.0	11,12
Sociology	1.0	11,12
CIS: Principles of Microeconomics – A & B	2.0	12
CIS: American Democracy in a Changing World – A & B	2.0	12
CIS: Introduction to Psychology – A & B	2.0	11,12

Global Electives

	Credit	Grades
Media Arts – Fine Art Electives		
Elements of Media Production	1.0	10,11,12
*Web Design 2	1.0	10,11,12
Writing for Media	1.0	9,10,11,12
Writers' Workshop	1.0	10,11,12
Music – Fine Art Electives		
Rock Band Essentials	1.0	10,11,12
*9 th Grade Band – A & B	1.0	9
Symphonic Band – A & B	1.0	9
Concert Band – A & B	2.0	11,12
Wind Ensemble – A & B	2.0	11,12
9 th Grade Choir – A & B	1.0	9
Saber Choir – A & B	2.0	10,11,12
*Bel Canto Choir – A & B	1.0	11,12
*Concert Choir – A & B	2.0	11,12
Theater – Fine Art Electives		
Theatre	1.0	9,10,11,12
*Acting 1	1.0	10,11,12
Behind the Scenes: Production & Technical Design	1.0	10,11,12
Visual Arts – Fine Art Electives		
Design Fundamentals	1.0	9,10,11,12
Ceramics 1	1.0	9,10,11,12
*Ceramics 2	1.0	10,11,12
*Drawing, Painting, & Printmaking	1.0	10,11,12
Digital Design 1	1.0	9,10,11,12
*Digital Design 2	1.0	10,11,12
Fashion Merchandising & Design	1.0	10,11,12
Interior Design	1.0	9,10,11,12
*Photography 1	1.0	10,11,12
*Photography 2	1.0	10,11,12
Practical Art	1.0	10,11,12
*AP Studio Art – A & B	2.0	11,12
Woodworking 1	1.0	9,10,11,12
*Woodworking 2	1.0	10,11,12
*Woodworking 3	1.0	10,11,12
World Languages		
German 1 – A & B	2.0	9,10,11,12
*German 2 – A & B	2.0	9,10,11,12
*German 3 – A & B	2.0	10,11,12
*German 4 – A & B	2.0	11,12
*CIS: German 1003 – A & B	2.0	10,11,12
Japanese 1 – A & B	2.0	10,11,12
*Japanese 2 – A & B	2.0	10,11,12
*Japanese 3 – A & B	2.0	10,11,12
Spanish 1 – A & B	2.0	9,10,11,12
*Spanish 2 – A & B	2.0	9,10,11,12
*Spanish 3 – A & B	2.0	10,11,12
*Spanish 4 – A & B	2.0	10,11,12
*CIS: Spanish 1003	2.0	11,12
*CIS: Spanish 1004	2.0	11,12
Spanish for Spanish Speakers 1 – A & B	2.0	9,10,11,12
*Spanish for Spanish Speakers 2 – A & B	2.0	9,10,11,12
*Spanish for Spanish Speakers 3 – A & B	2.0	9,10,11,12
*CIS: Spanish 1003/1004	5.0	10,11,12

To find these courses by page number, please refer to the index in the back.

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Course Summary – [Key: * Pre-requisite or Co-requisite required | ! Fine Arts Credit]

Arts & Communications

	Credit	Grades
Behind the Scenes: Production & Technical Design	1.0	10,11,12
Design Fundamentals	1.0	9,10,11,12
Elements of Media Production	1.0	10,11,12
Rock Band Essentials	1.0	10,11,12
Writing for Media	1.0	9,10,11,12
Digital Design 1	1.0	9,10,11,12
Digital Design 2	1.0	10,11,12
Fashion Merchandising & Design	1.0	10,11,12
Interior Design	1.0	9,10,11,12
Journalism 2	1.0	10,11,12
*Photography 1	1.0	10,11,12
*Photography 2	1.0	10,11,12
Practical Art	1.0	10,11,12
Public Speaking	1.0	10,11,12
*Yearbook Editor	1.0	11,12
*Shakopee CAPS Digital Design	3 - 6	11,12

Business & Entrepreneurship

Business Dynamics	1.0	9,10,11,12
Culinary Arts 1	1.0	9,10,11,12
Accounting 1	1.0	10,11,12
*Accounting 2	1.0	10,11,12
Baking & Pastry	1.0	10,11,12
Business Technology	1.0	10,11,12
*Culinary Arts 2	1.0	10,11,12
Law	1.0	10,11,12
Management & Leadership	1.0	10,11,12
Marketing	1.0	10,11,12
Personal Finance: Money Management & Wealth Building	1.0	10,11,12
Sports & Entertainment Marketing	1.0	10,11,12
Starting Your Own Business	1.0	10,11,12
*Web Design 2	1.0	10,11,12
*Advanced Computer Applications	1.0	10,11,12
CIS: Principles of Microeconomics - A & B	2.0	12
*Retail Management: Saber Shop	1.0	10,11,12
Shakopee CAPS Entertainment & Tourism Management	4-8	11,12

Engineering & Manufacturing

Civil Engineering & Architecture (PLTW) - A & B	2.0	10,11,12
Intro to Engineering Design (PLTW) - A & B	2.0	9,10,11,12
Small Gas Engines	1.0	10,11,12
Technology Challenges	1.0	9
Welding 1	1.0	10,11,12
Woodworking 1	1.0	9,10,11,12
Construction 1 - A & B	2.0	10,11,12
*Aerospace Engineering (PLTW) - A & B	2.0	10,11,12
*Computer Integrated Manufacturing (PLTW) - A & B	2.0	10,11,12
Construction 2 - A & B	2.0	11,12
*Marine, Motorsport, & Outdoor Power Equipment	1.0	10,11,12
*Principles of Engineering (PLTW) - A & B	2.0	10,11,12
*Welding 2	1.0	10,11,12
*Woodworking 2	1.0	10,11,12
*Engineering Design & Development (PLTW) - A & B	2.0	11,12
*Super High Mileage Vehicle	1.0	10,11,12
*Woodworking 3	1.0	10,11,12

Health Sciences

	Credit	Grades
Human Body Systems	1.0	9,10,11,12
Nutrition for the Human Body	1.0	9,10,11,12
Principles of Biomedical Science (PLTW) - A & B	2.0	10,11,12
*CIS: Essentials of Human Anatomy & Physiology - A & B	2.0	11,12
Health Care Core / Nursing Assistant - A & B	2.0	11,12
Medical Interventions (PLTW) - A & B	2.0	11,12
Shakopee CAPS Healthcare & Medicine	3 - 6	11,12

Human Services

Criminal Justice & the Court	1.0	9,10,11,12
Human Relations	1.0	9,10,11,12
Intro to Human Development	1.0	9,10,11,12
*Advanced Child Development	1.0	10,11,12
Sociology of the Family	1.0	10,11,12
*Teen Issues & Stress Management	1.0	11,12
*GLO: Great Leadership Opportunities - A & B	1.0	12

Science & Technology

Computer Science Principles (PLTW) - A & B	2.0	9,10,11,12
Electricity	1.0	9,10,11,12
Limited Resources: Unlimited Energy	1.0	9,10,11,12
Principles of Computer Hardware	1.0	9,10,11,12
*Mobile OS Development	1.0	10,11,12
*Web Development	1.0	9,10,11,12
*Ecology	1.0	11,12
Environmental Ethics	1.0	11,12
Instructional Technology Solutions	1.0	11,12

Special Permission Courses

Algebra 1 - A & B	2.0	9,10,11,12
EL 100 - Level 1	2.0	9,10,11,12
EL 200 - Level 2	2.0	9,10,11,12
EL 300 - Level 3	1.0	9,10,11,12

Southwest Metro ED Co-op

Intro to Agriculture, Food & Natural Resources	4.0	11,12
Agriculture Science	4.0	11,12
Automotive Technology - A & B	4.0	11,12
Construction - A & B	2.0	11,12
Child Development Associate Credential	2.0	11,12
Introduction to Education - A & B	2.0	11,12
Multicultural Education & Human Relations in Schools	2.0	11,12
Computer Repair - A & B	4.0	11,12
Computer Networking - A & B	4.0	11,12
Cosmetology 1 - A & B	4.0	11,12
Cosmetology 2 - A & B	4.0	12
Criminal Justice - A & B	4.0	11,12
Graphic Design & Print 1 - A & B	4.0	11,12
Graphic Design & Printing 2 - A & B	4.0	11,12
Medical Careers - A & B	4.0	11,12
Photography 3	2.0	11,12
Photography 4	2.0	11,12
Photography 5	2.0	11,12

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NCAA Eligibility Information

NCAA Freshman-Eligibility Standards Know the Rules:

NCAA Eligibility for student athletes is strict and has a list of rules that must be followed in order to be eligible. Parents and students are encouraged to read guidelines and speak with coaches at choice colleges. It is recommended to start the core course planning in 9th and 10th grade.

Information regarding the rules please go to www.NCAA.org. Scroll over "Student Athlete", then click on "NCAA Eligibility Center". Or visit the Eligibility Center website at www.eligibilitycenter.org. Please call the NCAA Eligibility Center if you have questions: Toll-free number: 877-262-1492

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Minnesota Department of Education
Graduation Requirements website
<http://education.state.mn.us/MDE/StuSuc/GradReq/index.html>

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	DEPARTMENT CATEGORY REQUIREMENTS	REGU
GRADE 9	English	English 9
	Social Studies	Human Geography
	Science	Physics 9
	Mathematics	Geometry
	Physical Education AND an Elective	Fit For Life and/or Performance
	Elective	Areas of Interest
	Elective	
GRADE 10	English	English 10
	Social Studies	Modern U.S. Histo
	Science	Biology
	Mathematics	Algebra 2
	Physical Education AND Health	PE Choice and Hea
	Elective	Areas of Interest
Elective		
GRADE 11	English	English 11
	Social Studies	Modern World His
	Science	Chemistry
	Mathematics	Functions, Statistic Trigonometry
	Elective	Areas of Interest
	Elective	
Elective		
GRADE 12	English	Tak English 12: 21 st Ce Communication English 12: Explori Humanities
	Social Studies	Tak Required: US Econ Elective: See Socia Electives
	Science (Elective)	Physics
	Mathematics (Elective)	Pre-Calculus
	Elective	Areas of Interest
	Elective	
	Elective	

There are multiple levels to meet graduation credit requirements from regular to honors to college to AP coursework.

	Mathematics (Elective)	Pre-Calculus
	Elective	Areas of Interest
	Elective	
	Elective	

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REGISTRATION GUIDE

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There are multiple levels to meet graduation credit requirements from regular to honors to college to AP coursework.

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	DEPARTMENT CATEGORY REQUIREMENTS	REGUL	
GRADE 9	English	English 9	Shakopee Public Schools offers a variety of advanced courses intended to provide appropriate challenge for students who demonstrate need for a more rigorous curriculum. Accelerated English 9 and AP Human Geography are identified for these courses in the middle levels, but these advanced options are open to a wider range of students as they move into AP and college credit course options at the High School.
	Social Studies	Human Geography	
	Science	Physics 9	
	Mathematics	Geometry	
	Physical Education AND an Elective	Fit For Life and/or Intro to Sport Performance	
	Elective	Areas of Interest	
	Elective		
GRADE 10	English	English 10	Part of students experiences in an AP course, and what makes them take the AP course. The state of Minnesota pays for about half of the cost of the exam and students are responsible for the remainder - approximately \$50. Need based financial assistance is available.
	Social Studies	Modern U.S. History	
	Science	Biology	
	Mathematics	Algebra 2	
	Physical Education AND Health	PE Choice and Healthy Lifestyles	
	Elective	Areas of Interest	
	Elective		
GRADE 11	English	English 11	Community College or the Technical college system. Some students who successfully complete any of these courses will earn college credit and high school credit. (Please see the course instructor or counselor for information on how these credits are offered).
	Social Studies	Modern World History	
	Science	Chemistry	
	Mathematics	Functions, Statistics & Trigonometry	
	Elective	Areas of Interest	
	Elective		
	Elective		
GRADE 12	English	Take 2 of these (each are semester courses):	
		English 12: 21 st Century Communication	Eligibility for College Credit Courses Advanced Placement (AP*) Courses There are no identification criteria or requirements for AP courses established by the College Board. However, there may be prerequisite or co-requisite course requirements for AP Language & Composition (2 cr.)
		English 12: Exploring Self-Identity Humanities	
	Take 2 of these (each are semester courses):		
Social Studies	Required: US Econ & Pol Systems	Required: CIS: Microeconomics	
	Elective: See Social Studies Electives	College in the Schools (CIS) Courses The University of Minnesota Twin Cities issues its own identification criteria which is used as the	
Science (Elective)	Physics		

identification standard for these courses.
Current U-MN requirements are listed in each of the course descriptions.

WEIGHTED GRADES

Grades are weighted for college-level courses provided by a nationally accredited program (such as PSEO, CIS and AP). Grades will be weighted in the following manner:

Any grade of 'A' is awarded an additional 0.6 grade points.
Any grade of 'B' is awarded an additional 0.4 grade points.
Any grade of 'C' is awarded an additional 0.2 grade points.
Grades of 'D' or 'F' receive no additional grade points.

IDENTIFICATION & ELIGIBILITY for Advanced Courses | Common Identification Criteria (District-wide) Identification for Honors and Accelerated Courses

Honors & Accelerated Courses | To be identified for Honors or Accelerated courses, students average scores on MAP and MCA data over the previous two years must be at or above the 85th percentile, or other comparable test data.

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6 | SHAKOPEE HIGH SCHOOL | 2016-2017 REGISTRATION GUIDE

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Fit for LifeHuman Body Systems	1.0	99,10,11,12

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*Team & Individual Sports 1	1.0	9,10,11,12
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*CIS: Introduction to Psychology - A & B	2.0	11,12

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Shakopee
PUBLIC SCHOOLS
EDUCATION FORWARD

HIGH SCHOOL
REGISTRATION GUIDE
2017-2018





Shakopee High School

Superintendent: Dr. Rod Thompson
Executive Principal: Jeff Pawlicki
Assistant Principal: Sarah Jordan
Assistant Principal: Stuart Lang
Assistant Principal: Scott Doran

January 2017

Dear SHS Students and Parents:

This course registration guide is an important tool as you plan for the 2017-2018 school year and beyond. In addition to the course descriptions that will be offered for the upcoming year, we also want to provide you with valuable information about the Academies of Shakopee that will open in the Fall of 2018. A Framework with future course offerings will be presented in addition to the daily schedule configuration and future graduation requirements. Please take the time to review the information provided in this guide and know that we have multiple resources including counselors, teachers and administrators available to answer your questions.

Whatever your plans after high school, we want you to have all the tools to be college and career ready. That being said, please register carefully and thoughtfully. Staffing and course offerings are driven by course requests so it is important to consider course offerings carefully.

In the event of a course conflict within your schedule, closed classes or classes not offered due to low enrollment, we will use the alternate courses listed in your registration form to adjust your schedule. Please give thoughtful consideration to your alternate choices. This form will be provided to you prior to online registration. Please list your alternates in priority order. After the registration process is complete and we have your requests, we will begin the process of creating the master schedule for the upcoming year.

I want to take a moment to talk a little more about the Academies of Shakopee. When we reach the Fall of 2018, our schedule will move from a 7 period day to a 4 period day, A/B block schedule. What does this mean? Students will take 4 classes each day and alternate A and B days, so that each class meets every other day for approximately 90 minutes of in-depth learning. This schedule change will provide more elective classes allowing students to explore multiple programs of study. In addition, the longer class time will allow for a more authentic experience. As you move forward in the guide, you will notice the new graduation requirements. With the modification in the schedule and the opportunity to earn more credits, the graduation requirements will gradually change with each class. In 2018, students will enter the academy model at different phases in their high school career. A senior graduating in 2018, who has one year under the academy model, will have different requirements than a freshman graduating in 2021, who will have all four years. Please contact your student's counselor if you ever have questions about graduation requirements.

Our goal this year is to have the registration process completed near the end of January. Again, course requests will determine our staffing and scheduling for next year so please take every opportunity to make an informed decision. We are here to help you with the registration process. Please call the Main Office at 952-496-5152 with any questions you may have.

Many exciting changes are happening in our Shakopee Schools, please read this guide carefully to learn all about them – and remember to stay tuned for more information in the future.

Thank you,

Jeff Pawlicki
Executive Principal
Shakopee High School
952.496.5150

Mission

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



School Board Members

Reggie Bowerman -Chairperson; Scott Swanson -Vice Chairperson;
Angela Tucker -Clerk; Matt McKeand -Treasurer; Shawn Hallett
-Member; Mary Romansky -Member; Tony Pass -Member

District Administration

-- 952.496.5000 --

Dr. Rod Thompson -Superintendent
John Bezek -Assistant Superintendent
Nancy Thul -Director of Teaching & Learning
Julie Menden -Director of Special Services

High School Administration

-- 952.496.5152 --

Jeff Pawlicki | Executive Principal
Sarah Jordan - ext. 5163 | Assistant Principal (A - G)
Stuart Lang - ext. 5159 | Assistant Principal (H - N)
Scott Doran - ext. 5169 | Assistant Principal (O - Z)

East Junior High School Administration

-- 952.496.5702 --

Jim Miklausich - | East JH Principal
Mandy Hainline - ext. 5707 | Assistant Principal
Matt Headrick - ext. 5709 | Assistant Principal

West Junior High School Administration

-- 952.496.5752 --

Lori Link - | West JH Principal
Joel Young - ext. 5762 | Assistant Principal
Paul Nettesheim - ext. 5759 | Assistant Principal

High School Counselors

Erica Lang - ext. 5187 | A - D
Mike Jensen - ext. 5179 | E - Ji
Beth Cordes - ext. 5196 | Jj - Mi
Nicole Drangstveit - ext. 5164 | Mj - Sc
Jenny Severson - ext. 5188 | Sd - Z

Junior High Counselors

East - Tracy Caruso- ext. 5773 | 9
West - Amy Gerster - ext. 5723 | 9

Excellence with Equity Team

Bethany Pearson - ext. 5176 | A - F
Juan Mitchell - ext. 5149 | G - L
Ray Betton - ext. 5148 | M - R
Sonia Hellerud - ext. 5177 | S - Z
Gospel Kordah - ext. 5771 | East JH School
Sean McMoore - ext. 5778 | West JH School

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Graduation Requirements

Class of 2018

LOCAL GRADUATION REQUIREMENTS

Students must earn 48 total credits in grades 9-12 in order to graduate from Shakopee High School. A student must earn an average of 12 credits per year. Each student should plan to carry a minimum of six (6) classes per semester.

In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Total Electives	15
Total Credits Required:	48

Senior Year 2017-2018 School Year		
	Semester 1	Semester 2
P1	English Requirement	English Requirement
P2	Social Studies Requirement	Social Studies Requirement
P3	Elective	Elective
P4	Elective	Elective
P5	Elective	Elective
P6	Elective	Elective
P7	Elective	Elective

COURSE CREDIT

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two-college/university semester credits. (Please consult course descriptions in this Registration Guide.)

Examples: High School Credit Only Option

English 10 – A & B

Grade Level: 10

Credits/Length: 2 Credits – Full Year

Prerequisite: None
NCAA Core Course

High School & College Credit Option

CIS: Introduction to Public Speaking (COMM 1101)

Grade Level: 11,12

Credits/Length: SHS: 1.5 Credits – 1 Semester

College: 3 semester credits from the University of Minnesota/Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota's course admission requirements: Must be a junior or senior in the top 50% of the class

NCAA Core Course

COLLEGE ADMISSIONS

Minimum High School Requirements for Admission to Four-Year Colleges & Universities (9th – 12th grade)

- English | 4 years | 8 SHS Credits
- Math | 3 years | 6 SHS Credits
- World Language | 2 years (same language) | 4 SHS Credits
- Science | 3 years | 6 SHS Credits
- Social Studies | 3 years | 6 SHS Credits
- Fine Arts | 1 year | 2 SHS Credits

* Some colleges may require additional course work. For example the University of MN requires 4 years of mathematics.

Parents and students are encouraged to investigate the admission requirements for specific colleges of their choice. Choosing the appropriate graduation plan within Family Connection can help each student meet the requirements for their perspective colleges. Your Post-Secondary Counselor, can assist with researching specific college requirements.

Graduation Requirements

Class of 2019

LOCAL GRADUATION REQUIREMENTS

Students must earn 50 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Total Electives	17
Total Credits Required:	50

Freshman Year 2015-2016 School Year				Sophomore Year 2016-2017 School Year			
Semester 1		Semester 2		Semester 1		Semester 2	
P1	English Requirement	English Requirement		P1	English Requirement	English Requirement	
P2	Social Studies Requirement	Social Studies Requirement		P2	Social Studies Requirement	Social Studies Requirement	
P3	Mathematics Requirement	Mathematics Requirement		P3	Mathematics Requirement	Mathematics Requirement	
P4	Science Requirement	Science Requirement		P4	Science Requirement	Science Requirement	
P5	Physical Education Requirement	Elective		P5	Elective	Health Requirement	
P6	Elective	Elective		P6	*Fine Arts Requirement	Elective	
P7	Elective	Elective		P7	Elective	Elective	

Junior Year 2017-2018 School Year				Senior Year 2018-2019 School Year				
Semester 1		Semester 2		Block Schedule				
Semester 1		Semester 2		Semester 1		Semester 2		
				Day 1	Day 2	Day 1	Day 2	
P1	English Requirement	English Requirement		B1	English Req.	Elective	English Req.	Elective
P2	Social Studies Requirement	Social Studies Requirement		B2	Social Studies Req.	Elective	Social Studies Req.	Elective
P3	Mathematics Requirement	Mathematics Requirement		B3	Elective	*Physical Educ Req.	Elective	Elective
P4	Science Requirement	Science Requirement		B4	Elective	Elective	Elective	Elective
P5	Elective	*Fine Arts Requirement						
P6	Elective	Elective						
P7	Elective	Elective						

* Physical Education and Fine Arts courses can be taken in the high school year chosen by the student.

Graduation Requirements

Class of 2020

LOCAL GRADUATION REQUIREMENTS

Students must earn 52 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Total Electives	19
Total Credits Required:	52

Freshman Year 2016-2017 School Year					Sophomore Year 2017-2018 School Year				
Semester 1					Semester 1				
P1	English Requirement				P1	English Requirement			
P2	Social Studies Requirement				P2	Social Studies Requirement			
P3	Mathematics Requirement				P3	Mathematics Requirement			
P4	Science Requirement				P4	Science Requirement			
P5	Physical Education Requirement				P5	Elective	Health Requirement		
P6	Elective				P6	*Fine Arts Requirement	Elective		
P7	Elective				P7	Elective	Elective		

Junior Year 2018-2019 School Year					Senior Year 2019-2020 School Year				
Semester 1					Semester 1				
Day 1		Day 2			Day 1				
B1	English Req.	Math Req.	English Req.	Math Req.	B1	English Req.	Elective	English Req.	Elective
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.	B2	Social Studies Req.	Elective	Social Studies Req.	Elective
B3	Elective	Elective	Elective	*Fine Arts Req.	B3	Elective	*Physical Educ Req.	Elective	Elective
B4	Elective	Elective	Elective	Elective	B4	Elective	Elective	Elective	Elective

* Physical Education and Fine Arts courses can be taken in the high school year chosen by the student.

Graduation Requirements

Class of 2021

LOCAL GRADUATION REQUIREMENTS

Students must earn 55 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Program of Study	3
Total Electives	19
Total Credits Required:	55

Freshman Year 2017-2018 School Year		
	Semester 1	Semester 2
P1	English Requirement	English Requirement
P2	Social Studies Requirement	Social Studies Requirement
P3	Mathematics Requirement	Mathematics Requirement
P4	Science Requirement	Science Requirement
P5	Physical Education Requirement	Elective
P6	Elective	Elective
P7	Elective	Elective

Sophomore Year 2018-2019 School Year				
	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Elective	Program of Study Req.	Health Req.	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

Junior Year 2019-2020 School Year				
	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Program of Study Req.	Elective	Elective	*Fine Arts Req.
B4	Elective	Elective	Elective	Elective

Senior Year 2020-2021 School Year				
	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2
B1	English Req.	Program of Study Req.	English Req.	Elective
B2	Social Studies Req.	*Physical Educ Req.	Social Studies Req.	Elective
B3	Elective	Elective	Elective	Elective
B4	Elective	Elective	Elective	Elective

* Physical Education, Program of Study, and Fine Arts courses can be taken in the high school year chosen by the student.

Graduation Requirements

Class of 2022 & Beyond

LOCAL GRADUATION REQUIREMENTS

Students must earn 57 total credits in grades 9-12 in order to graduate from Shakopee High School. In addition to earning credits to graduate, students must meet or exceed credits in each of the following subject areas (See table to the right)

The school year is divided into two semesters. A successfully completed one-semester course will earn one semester credit. Courses concurrently enrolled with a college or university will earn one high school credit for every two college/university semester credits.

There are multiple levels to meet graduation credit requirements from regular to accelerated to college or AP coursework. Sample schedules below:

Subject Area	Credits = Grades 9-12
English	8
Mathematics	6
Social Studies	8
Science	6
Fine Arts	2
Health	1
Physical Education	2
Freshman Seminar	1
Financial Literacy	1
Program of Study	3
Total Electives	19
Total Credits Required:	57

Freshman Year 2018-2019 School Year					Sophomore Year 2019-2020 School Year				
Block Schedule	Semester 1		Semester 2		Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2		Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.	B1	English Req.	Math Req.	English Req.	Math Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.	B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.
B3	Physical Educ Req.	Freshman Seminar	Elective	*Fine Arts Req.	B3	Elective	Program of Study Req.	Health Req.	Elective
B4	Elective	Elective	Elective	Elective	B4	Elective	Elective	Elective	Elective
Junior Year 2020-2021 School Year					Senior Year 2021-2022 School Year				
Block Schedule	Semester 1		Semester 2		Block Schedule	Semester 1		Semester 2	
	Day 1	Day 2	Day 1	Day 2		Day 1	Day 2	Day 1	Day 2
B1	English Req.	Math Req.	English Req.	Math Req.	B1	English Req.	Program of Study Req.	English Req.	*Financial Literacy Req.
B2	Social Studies Req.	Science Req.	Social Studies Req.	Science Req.	B2	Social Studies Req.	Elective	Social Studies Req.	Elective
B3	Program of Study Req.	Elective	Elective	*Fine Arts Req.	B3	Elective	*Physical Educ Req.	Elective	Elective
B4	Elective	Elective	Elective	Elective	B4	Elective	Elective	Elective	Elective

* Physical Education, Program of Study, and Fine Arts courses can be taken in the high school year chosen by the student.

TYPICAL COURSES OFFERED THAT MEET GRADUATION REQUIREMENTS

ENGLISH Requirements (8 Credits)

- 9|English 9 **OR** Accelerated English 9 | 2 Semesters
- 10|English 10 **OR** Accelerated English 10 | 2 Semesters
- 11|English 11 **OR** AP Lang & Comp | 2 Semesters
- 12|English Requirements | 2 Semesters
 - See Department section for qualifying courses

HEALTH (1 Credit)

- 10-12| Healthy Lifestyles | 1 Semester

PHYSICAL EDUCATION (2 Credits)

- 9|Fit For Life or Intro to Sport Performance 9 | 1 Semester
- 10-12| Advanced Fit for Life or Advanced Sport Performance

MATHEMATICS (6 Credits)

- 9|Geometry **OR** Accelerated Algebra II **OR** Pre-Calculus | 2 Semesters
- 10|Algebra II **OR** Accelerated Algebra II **OR** Pre-Calculus **OR** Calculus **OR** CIS CSE Calculus I
- 11|Functions, Statistics, & Trigonometry **OR** Pre-Calculus **OR** See Department section for additional options

SCIENCE (6 Credits) – Class of 2017 - 2019

- 9|Physical Science 9 **OR** Honors Physical Science 9 | 2 Semesters
- 10|Biology **OR** Honors Biology **OR** Honors Chemistry | 2 Semesters
- 11|Chemistry **OR** Honors Chemistry **OR** AP Biology | 2 Semesters

SCIENCE (6 Credits) – Class of 2020 & Beyond

- 9|Physics 9 **OR** AP Physics I | 2 Semesters
- 10|Chemistry **OR** AP Chemistry
- 11|Biology **OR** AP Biology | 2 Semesters

SOCIAL STUDIES (8 Credits)

- 9|Human Geography **OR** AP Human Geography | 2 Semesters
- 10|Modern U.S. History **OR** AP US History | 2 Semesters
- 11|Modern World History **OR** AP World History | 2 Semesters
- 12|US Political and Economic Systems **OR** CIS Microeconomics | 1 Semester
AND
- 12|Required Social Studies Elective | 1 Semester | See Department section for qualifying courses



(Some Colleges have admission standards that include Fine Art Credit. Please review all admission standards of your choice colleges).

FINE ARTS (2 Credits)

Both credits can be completed at any time in grades 9-12. To qualify for the fine arts credit, a course must focus on artistic skills and qualities and the production of a work of art.

Courses meeting the requirements include:

- | | |
|---|---|
| <ul style="list-style-type: none"> • 9th Grade Band* • 9th Grade Choir* • Acting 1 • AP Studio Art* • Behind the Scenes: Production & Technical Design • Bel Canto Choir* • Ceramics 1* • Ceramics 2* • Concert Band* • Concert Choir* • Design Fundamentals • Digital Design 1* • Digital Design 2* • Drawing, Painting and Printmaking* • Elements of Media Production • Fashion Merchandising & Design • Interior Design • Photography 1* • Photography 2* • Practical Art* • Rock Band Essentials* | <ul style="list-style-type: none"> • Saber Choir* • Symphonic Band* • Theatre • Web Design 2 • Wind Ensemble* • Woodworking 1 • Woodworking 2 • Woodworking 3 • Writing for Media • Writers' Workshop |
|---|---|

Previous Fine Arts Courses

- AP Music Theory*
- Art Foundations*
- Creative Sewing
- Drawing, Painting and Printmaking 2*
- Fashion 1
- Fashion 2 & Costume Design
- Graphic Design
- Intro to Art
- Interior Design 2
- Sculpture 1*
- Sculpture 2*
- Textile Arts
- Theatre 2
- Web Design 1

* Students planning to attend a 4-year college or university should plan to take their fine arts credit within the music or art department.

ADVANCED COURSES

Shakopee Public Schools offers a variety of advanced courses, in grades 6-12, intended to provide appropriate challenge for students who demonstrate a need for a more rigorous curriculum. Students are identified for these courses in the middle levels, but these advanced options are open to a wider range of students as they move into AP and college credit course options at the High School.

TYPES OF ADVANCED COURSES:

Honors: These courses are taught using grade-level curriculum and are enriched through the type of instructional activities in the course. Honors courses are being phased out and being replaced by accelerated and college-credit courses. Students are identified for honors courses based on district-defined criteria.

Accelerated: The goal of accelerated courses is to provide students the opportunity to engage in above grade-level content and prepare students for college-credit courses. Due to the unique nature of each content area, this will lead to different pathways in each area. Students are identified for accelerated courses based on district-defined criteria.

Identified students will experience the following by each content area:

English: Students will participate in compacted courses that cover multiple grades levels of curriculum and lead to college-credit options during grades 11 and 12.

Mathematics: Students will participate in courses one to two years above their grade level, leading to college-credit options during grades 11 and 12.

Science: Students will participate in middle school courses that combine both middle school and high school content in order to help prepare them for college-credit options in grades 9 - 12.

Social Studies: No accelerated options are offered in middle school, but students do have access to college-credit options in grades 9 - 12.

College Credit Options: There are a variety of ways students can earn college credit while attending Shakopee Schools. See below for a brief overview of these options and eligibility criteria established by partnering colleges or universities. Please see your counselor regarding Shakopee School's "Early College".

More detailed information regarding specific course pathways can be found on the district's High-Potential Services webpage (<http://shakopee.k12.mn.us/domain/50>)

OVERVIEW OF COLLEGE CREDIT OPTIONS

Advanced Placement (AP) is an international program of college-level coursework. Typically, students who earn a 3, 4, or 5 on the AP test may qualify for college credit. To make sure that a particular college accepts AP credit, students must contact the specific college. Part of students' experiences in an AP course, and what makes them eligible for college credit, is preparing for and taking the AP National Exam.

There are no eligibility criteria for AP courses established by the College Board. However, there may be prerequisite or co-requisite course requirements.

Concurrent Enrollment (College in the Schools - CIS) is a dual enrollment program in which students who successfully complete a course receive college credit and high school credit. University or college credit is awarded to students who successfully meet the standards of both the high school and college course.

Eligibility criteria for concurrent enrollment courses vary for each course. Please see the individual course descriptions for these criteria.

Articulated Credit can be earned in courses that have agreements with Minnesota Technical, Community, or 4-year Colleges and Universities. Students who successfully complete these courses, and any other additional requirements, have the option to earn college credit and high school credit.

There are no eligibility criteria for participation in articulated courses, however students should see the course instructor or counselor regarding any eligibility requirements needed to access college credit.

WEIGHTED GRADES

Grades are weighted for college-level courses provided by a nationally accredited program (such as PSEO, CIS and AP). Grades will be weighted in the following manner:

Any grade of 'A' is awarded an additional 0.6 grade points.

Any grade of 'B' is awarded an additional 0.4 grade points.

Any grade of 'C' is awarded an additional 0.2 grade points.

Grades of 'D' or 'F' receive no additional grade points.

IDENTIFICATION & ELIGIBILITY for Advanced Courses | Common Identification Criteria (District-wide) **Identification for Honors and Accelerated Courses**

- **Honors & Accelerated Courses** | To be identified for Honors or Accelerated courses, students average scores on MAP and MCA data over the previous two years must be at or above the 85th percentile, or other comparable test data.
- **Twice-Accelerated Courses** | To be identified for Twice-Accelerated courses, study average scores on MAP and MCA data over the previous two years must be at or above the 95th percentile.

APPEALS PROCESS | Uniform process for Appeals across content areas, except Math

MATH Appeals | Students must test out of the pre-requisite course using an end of course assessment in order to advance.

Appeals in ALL Other Disciplines | If not initially invited into the course by initial identification, the student and parent(s) must...

1. Complete written Appeal Request Form (available from the building administration or counselors)
2. Building Administrator(s) reviews student's file (with the HP Coordinator, as needed), including..
 - Core Data (as described above in Identification)
 - Other Supplementary Data, such as..
 - Subject-specific scores on standardized tests
 - Subject-specific grades and GPA (i.e. Math GPA, Science GPA, etc., NOT overall GPA)
 - Work samples
3. Building Administrator(s) reviews student's file and supplementary data with parents
The Building Administrator will be the final authority on ALL appeals.

EXIT CRITERIA | Common District Exit Criteria

Methods of Exiting

- **Request by student and/or parent** | When students and/or their parents request to be dropped from an advanced course, the following process must be followed:
 1. The student and/or parent(s) discuss ongoing concerns with teacher as the course progresses.
 2. Teacher makes sure that Parent(s) are included in on discussion of concerns about the student.
 3. In normal circumstances, if a parent requests his/her student be exited from the course, that request will be honored at the end of the current grading period (The student's grade for that grading period will count in the student's GPA.)
 - **Recommendation by Teacher** | Process for exit
 1. The teacher begins and maintains an ongoing discussion of concerns with student throughout the course.
 2. The teacher discusses the concerns with Parent/Guardians as soon as appropriate.
 3. The parties agree to a performance contract, signed by student & parent/guardian(s) and shared with the Building Administration.
 4. If the performance contract does not alleviate the concerns, the teacher shares the results with the student's counselor and Building Administration.
 - **Student Failure** | If a student fails the course, s/he will be removed from that discipline's advanced course sequence
The Building Administrator will be the final authority on ALL student exits from advanced courses.
-

Course Summary – [Key: * Pre-requisite or Co-requisite required | ! Fine Arts Credit]

English Language Arts Requirements

	Credit	Grades
English 9 – A & B	2.0	9
Accelerated English 9 – A & B	3.0	9
English 10 – A & B	2.0	10
*Accelerated English 10 – A & B	2.0	10
English 11 – A & B	2.0	11
AP Language & Composition	2.0	11,12
English 12: 21 st Century Communication	1.0	12
English 12: Exploring Self-Identity	1.0	12
Humanities – English – A & B	2.0	11,12
CIS: Introduction to Literature	2.0	12
CIS: Introduction to Public Speaking	1.5	11,12
CIS: University Writing	2.0	12

Health/Physical Education Requirements

Fit For Life	1.0	9
Intro to Sport Performance	1.0	9
Advanced Fit for Life	1.0	10,11,12
Advanced Sport Performance	1.0	10,11,12
Healthy Lifestyles	1.0	10,11,12
BFS Strength Training 1	1.0	10,11,12
*BFS Strength Training 2	1.0	10,11,12
*Team & Individual Sports 1	1.0	10,11,12
*Team & Individual Sports 2	1.0	10,11,12

Math Requirements

*Geometry A & B	2.0	9,10,11,12
Algebra 2 – A & B	2.0	9,10,11,12
*Accelerated Algebra 2 – A & B	2.0	9,10,11,12
*Functions, Statistics & Trigonometry – A & B	2.0	10,11,12
Intermediate Pre-Calculus – A & B	2.0	11,12
*Pre-Calculus – A & B	2.0	9,10,11,12
Calculus – A & B	2.0	11,12
*CIS CSE Calculus I – A & B	2.0	10,11,12
AP Calculus BC – A & B	2.0	10,11,12
*AP Statistics – A & B	2.0	10,11,12

Science Requirements

Physics 9 – A & B	2.0	9
*AP Physics I – A & B	2.0	9
*Physics – A & B	2.0	11,12
*AP Physics C – A & B	2.0	10,11,12
*CIS: Introductory College Physics	2.0	10,11,12
*Chemistry – A & B	2.0	10,11,12
*AP Chemistry – A & B	2.0	10,11,12
Biology – A & B	2.0	10,11,12
*AP Biology – A & B	2.0	11,12

Social Studies Requirements

Human Geography – A & B	2.0	9
AP Human Geography – A & B	2.0	9
Modern U.S. History – A & B	2.0	10
AP U.S. History – A & B	2.0	10
Modern World History – A & B	2.0	11,12
AP World History – A & B	2.0	11,12
U.S. Political & Economic Systems	1.0	12
Environmental Ethics	1.0	11,12
Humanities – Social Studies - A & B	2.0	11,12
Psychology	1.0	11,12
Sociology	1.0	11,12
CIS: Principles of Microeconomics – A & B	2.0	12
CIS: American Democracy in a Changing World – A & B	2.0	12
CIS: Introduction to Psychology – A & B	2.0	11,12

Global Electives

	Credit	Grades
Media Arts – Fine Art Electives		
!Elements of Media Production	1.0	10,11,12
!*Web Design 2	1.0	10,11,12
!Writing for Media	1.0	9,10,11,12
!Writers' Workshop	1.0	10,11,12
Music – Fine Art Electives		
!Rock Band Essentials	1.0	10,11,12
!*9 th Grade Band – A & B	1.0	9
!Symphonic Band – A & B	1.0	10
!Concert Band – A & B	2.0	11,12
!Wind Ensemble – A & B	2.0	11,12
!9 th Grade Choir – A & B	1.0	9
!Saber Choir – A & B	2.0	10,11,12
!*Bel Canto Choir – A & B	1.0	11,12
!*Concert Choir – A & B	2.0	11,12
Theatre – Fine Art Electives		
!Theatre	1.0	9,10,11,12
!*Acting 1	1.0	10,11,12
!Behind the Scenes: Production & Technical Design	1.0	10,11,12
Visual Arts – Fine Art Electives		
!Design Fundamentals	1.0	9,10,11,12
!Ceramics 1	1.0	9,10,11,12
!*Ceramics 2	1.0	10,11,12
!*Drawing, Painting, & Printmaking	1.0	10,11,12
!Digital Design 1	1.0	9,10,11,12
!*Digital Design 2	1.0	10,11,12
!Fashion Merchandising & Design	1.0	10,11,12
!Interior Design	1.0	9,10,11,12
!*Photography 1	1.0	10,11,12
!*Photography 2	1.0	10,11,12
!Practical Art	1.0	10,11,12
!*AP Studio Art – A & B	2.0	11,12
!Woodworking 1	1.0	9,10,11,12
!*Woodworking 2	1.0	10,11,12
!*Woodworking 3	1.0	10,11,12
World Languages		
German 1 – A & B	2.0	9,10,11,12
*German 2 – A & B	2.0	9,10,11,12
*German 3 – A & B	2.0	10,11,12
*German 4 – A & B	2.0	11,12
*CIS: German 1003 – A & B	2.0	10,11,12
Japanese 1 – A & B	2.0	10,11,12
*Japanese 2 – A & B	2.0	10,11,12
*Japanese 3 – A & B	2.0	10,11,12
Spanish 1 – A & B	2.0	9,10,11,12
*Spanish 2 – A & B	2.0	9,10,11,12
*Spanish 3 – A & B	2.0	10,11,12
*Spanish 4 – A & B	2.0	10,11,12
*CIS: Spanish 1003	2.5	11,12
*CIS: Spanish 1004	2.5	11,12
Spanish for Spanish Speakers 1 – A & B	2.0	9,10,11,12
*Spanish for Spanish Speakers 2 – A & B	2.0	9,10,11,12
*Spanish for Spanish Speakers 3 – A & B	2.0	9,10,11,12
*CIS: Spanish 1003/1004	5.0	10,11,12

**To find these courses by page number,
please refer to the index in the back.**

Course Summary – [Key: * Pre-requisite or Co-requisite required | ! Fine Arts Credit]

Arts & Communications

	Credit	Grades
!Behind the Scenes: Production & Technical Design	1.0	10,11,12
!Design Fundamentals	1.0	9,10,11,12
!Elements of Media Production	1.0	10,11,12
!Rock Band Essentials	1.0	10,11,12
!Writing for Media	1.0	9,10,11,12
!Digital Design 1	1.0	9,10,11,12
!*Digital Design 2	1.0	10,11,12
!Fashion Merchandising & Design	1.0	10,11,12
!Interior Design	1.0	9,10,11,12
Journalism 2	1.0	10,11,12
!*Photography 1	1.0	10,11,12
!*Photography 2	1.0	10,11,12
!Practical Art	1.0	10,11,12
Public Speaking	1.0	10,11,12
*Yearbook Editor	1.0	11,12
*Shakopee CAPS Digital Design	3 – 6	11,12

Business & Entrepreneurship

Business Dynamics	1.0	9,10,11,12
Culinary Arts 1	1.0	9,10,11,12
Accounting 1	1.0	10,11,12
*Accounting 2	1.0	10,11,12
Baking & Pastry	1.0	10,11,12
Business Technology	1.0	10,11,12
*Culinary Arts 2	1.0	10,11,12
Law	1.0	10,11,12
Management & Leadership	1.0	10,11,12
Marketing	1.0	10,11,12
Personal Finance: Money Management & Wealth Building	1.0	10,11,12
Sports & Entertainment Marketing	1.0	10,11,12
Starting Your Own Business	1.0	10,11,12
!*Web Design 2	1.0	10,11,12
*Advanced Computer Applications	1.0	10,11,12
CIS: Principles of Microeconomics – A & B	2.0	12
*Retail Management: Saber Shop	1.0	10,11,12
Shakopee CAPS Entertainment & Tourism Management	4-8	11,12

Engineering & Manufacturing

Civil Engineering & Architecture (PLTW) – A & B	2.0	10,11,12
Intro to Engineering Design (PLTW) – A & B	2.0	9,10,11,12
Small Gas Engines	1.0	10,11,12
Technology Challenges	1.0	9
Welding 1	1.0	10,11,12
!Woodworking 1	1.0	9,10,11,12
Construction 1 – A & B	2.0	10,11,12
*Aerospace Engineering (PLTW) – A & B	2.0	10,11,12
*Computer Integrated Manufacturing (PLTW) – A & B	2.0	10,11,12
*Construction 2 – A & B	2.0	11,12
*Marine, Motorsport, & Outdoor Power Equipment	1.0	10,11,12
*Principles of Engineering (PLTW) – A & B	2.0	10,11,12
*Welding 2	1.0	10,11,12
!*Woodworking 2	1.0	10,11,12
*Engineering Design & Development (PLTW) – A & B	2.0	11,12
*Super High Mileage Vehicle	1.0	10,11,12
!*Woodworking 3	1.0	10,11,12

Health Sciences

	Credit	Grades
Human Body Systems	1.0	9,10,11,12
Nutrition for the Human Body	1.0	9,10,11,12
Principles of Biomedical Science (PLTW) – A & B	2.0	10,11,12
*CIS: Essentials of Human Anatomy & Physiology – A & B	2.0	11,12
Health Care Core / Nursing Assistant – A & B	2.0	11,12
Medical Interventions (PLTW) – A & B	2.0	11,12
Shakopee CAPS Healthcare & Medicine	3 – 6	11,12

Human Services

Criminal Justice & the Court	1.0	9,10,11,12
Human Relations	1.0	9,10,11,12
Intro to Human Development	1.0	9,10,11,12
*Advanced Child Development	1.0	10,11,12
Sociology of the Family	1.0	10,11,12
*Teen Issues & Stress Management	1.0	11,12
*GLO: Great Leadership Opportunities – A & B	1.0	12

Science & Technology

Computer Science Principles (PLTW) – A & B	2.0	9,10,11,12
Electricity	1.0	10,11,12
Limited Resources; Unlimited Energy	1.0	9,10,11,12
Principles of Computer Hardware	1.0	10,11,12
*Mobile OS Development	1.0	10,11,12
*Web Development	1.0	10,11,12
*Ecology	1.0	11,12
Environmental Ethics	1.0	11,12
Instructional Technology Solutions	1.0	11,12

Special Permission Courses

Algebra 1 – A & B	2.0	9,10,11,12
EL 100 – Level 1	2.0	9,10,11,12
EL 200 – Level 2	2.0	9,10,11,12
EL 300 – Level 3	1.0	9,10,11,12

Southwest Metro ED Co-op

Intro to Agriculture, Food & Natural Resources	4.0	11,12
Agriculture Science	4.0	11,12
Automotive Technology – A & B	4.0	11,12
Construction – A & B	2.0	11,12
Child Development Associate Credential	2.0	11,12
Introduction to Education – A & B	2.0	11,12
Multicultural Education & Human Relations in Schools	2.0	11,12
Computer Repair – A & B	4.0	11,12
Computer Networking – A & B	4.0	11,12
Cosmetology 1 – A & B	4.0	11,12
Cosmetology 2 – A & B	4.0	12
Criminal Justice – A & B	4.0	11,12
Graphic Design & Print 1 – A & B	4.0	11,12
Graphic Design & Printing 2 – A & B	4.0	11,12
Medical Careers – A & B	4.0	11,12
Photography 3	2.0	11,12
Photography 4	2.0	11,12
Photography 5	2.0	11,12

NCAA Eligibility Information

NCAA Freshman-Eligibility Standards Know the Rules:

NCAA Eligibility for student athletes is strict and has a list of rules that must be followed in order to be eligible. Parents and students are encouraged to read guidelines and speak with coaches at choice colleges. It is recommended to start the core course planning in 9th and 10th grade.

Information regarding the rules please go to www.NCAA.org. Scroll over “Student Athlete”, then click on “NCAA Eligibility Center”. Or visit the Eligibility Center website at www.eligibilitycenter.org. Please call the NCAA Eligibility Center if you have questions: Toll-free number: 877-262-1492





Graduation Requirement Options



Courses in this section meet graduation requirements and post-secondary admissions requirements. Students have various options to meet these requirements, including advanced course work. Please consult with your counselor to ensure you are choosing courses that meet your graduation requirements and post-secondary needs.

Infographic Key:		Fine Arts Credit		College Credit Opportunity		CAPS Program
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English Language Arts

Shakopee School Board's Graduation Requirements policy requires that four years' equivalent of English Language Arts courses are taken by students during their high school career (8 total credits from the courses in this section).

Grade	Required English Courses	
	Regular	Accelerated
9	English 9	Accelerated English 9
10	English 10	Accelerated English 10
11	English 11	AP Lang & Comp
12 <i>Required Options (Pick 2)</i>	21 st Century Communication Exploring Self-Identity Humanities – English	CIS: Intro to Lit CIS: Intro to Public Speaking CIS: University Writing

Grade 9 Requirement Options

English 9 – A & B

Grade Level: 9

Credits/Length: 2 Credits – Full Year

Prerequisite: None

NCAA Core Course

Description: The English 9 course is designed to fulfill the language arts core requirement for 9th grade. Students will write in a variety of formats including journals, narratives, and research/persuasive pieces. In addition, students will read and view fiction and nonfiction works critically, speak informally and formally, and study the grammar and mechanics of the English language.

Accelerated English 9 – A & B

Grade Level: 9

Credits/Length: 3 Credits – Full Year

Prerequisite: None

Eligibility: Placement based on District identification criteria

NCAA Core Course

Description: The Accelerated English 9 course is the first of a two course English sequence (grades 9 & 10) that will fulfill 9th-12th grade standards. This course will compact and address critical 9th and 10th grade standards in one year. The course is designed for students who possess superior language arts skills and have the desire to learn at an intense, rigorous, accelerated pace. This is a challenging class designed for students who enjoy reading, writing, and interpersonal communication. Students will be expected to demonstrate high level critical thinking of both fiction and nonfiction through writing.

Grade 10 Requirement Options

English 10 – A & B

Grade Level: 10

Credits/Length: 2 Credits – Full Year

Prerequisite: None

NCAA Core Course

Description: English 10 focuses on American Literature. The course emphasizes reading strategies and writing process skills to prepare students for higher-level literary analysis and writing. Students read both classic and recent literature and non-fiction, write for a variety of purposes, and develop vocabulary and grammar skills throughout the semester.

Second Semester continues the theme of the American Dream with more focus on overcoming disadvantages and empowerment. The study of reading and writing continues with more emphasis placed on independent learning. Writing for argument, along with vocabulary and grammar, is the focus of many of the writing assignments.

Accelerated English 10 – A & B

Grade Level: 10

Credits/Length: 3 Credits – Full Year

Prerequisite: Accelerated English 9

Eligibility: Placement based on District identification criteria

NCAA Core Course

Description: The Accelerated English 10 course is the second of a two course English sequence (grades 9 & 10) that will fulfill 9th-12th grade standards. This course will compact and address critical 11th and 12th grade standards in one year, earning students 3 semester credits in one year. The course is designed for students who possess superior language arts skills and have the desire to learn at an intense, rigorous, accelerated pace. This is a challenging class designed for students who enjoy reading, writing, and interpersonal communication. Students will be expected to demonstrate a high level of critical thinking while reading both literary and informational texts.

Grade 11 Requirement Options

English 11 – A & B

Grade Level: 11

Credits/Length: 2 Credits – Full Year

Prerequisite: None

NCAA Core Course

Description: English 11 is a full year, two-semester course which addresses the reading, writing, speaking and listening standards. Students will read, analyze and discuss texts in multiple formats, including both fiction and non-fiction. Emphasis is placed on world literature and diverse perspectives. Students will write for a variety of purposes with an emphasis on argumentation.

AP Language & Composition – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: None

NCAA Core Course

Description: The AP English Language and Composition course focuses on rhetorical analysis of nonfiction texts and the development and revision of well-reasoned, evidence centered, analytic and argumentative writing. Students evaluate, synthesize, and cite research to support their arguments. Throughout the course, students develop a personal style by making appropriate grammatical choices. Additionally, students read and analyze the rhetorical elements and their effects in non-fiction texts, including graphic images as forms of text, from many disciplines and historical periods. Students will have the option to take the AP English Language and Composition exam.



Grade 12 Requirement Options

(2 Credits Required)

English 12: 21st Century Communication

Grade Level: 12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

NCAA Core Course

Description: 21st Century Communication is one semester of a 12th grade English program that addresses the reading, writing, speaking and listening standards. Students will read, analyze, and discuss texts in multiple formats, including both fiction and non-fiction. Emphasis is placed on 21st century modes of communication. Students will write for a variety of purposes with an emphasis on argumentation.

English 12: Exploring Self-Identity

Grade Level: 12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

NCAA Core Course

Description: Exploring Self-Identity is one semester of a 12th grade English program that addresses the reading, writing, speaking and listening standards. Students will read, analyze, and discuss texts in multiple formats, including both fiction and non-fiction. Emphasis is placed on introspection and personal expression. Students will write for a variety of purposes with an emphasis on argumentation.

Humanities - English

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester (2 hour block course)

Prerequisite: None

NCAA Core Course

Note: Students taking this course must also sign up for Humanities – Social Studies

Description: Humanities is designed to use a holistic approach to education. Humanities foster understanding of how subjects parallel, using history, art, literature, religion, music, politics, and society to make connections between the past and the present, between the diverse world cultures and you. As a team-taught course between the Social Studies and English Departments, Humanities is intended to prepare juniors and seniors with knowledge and skills necessary to succeed in rigorous academic environments. Students will be expected to write four to five compositions, work on grammatical concepts, expand their knowledge base, think analytically, prepare presentations, and excel in class discussions. This course will be taught as a two-hour block, and each student who successfully completes the course will receive both a social studies and an English credit.

CIS: Introduction to Literature:

Poetry, Drama & Narrative (ENGL 1001W)

Grade Level: 12

Credits/Length: SHS: 2 Credits – 1 Semester

College: 4 semester credits from the University of Minnesota-Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota’s course admission requirements: Must be a senior in the top 20% of the class or junior with instructor approval.

Fee: Recommended field trip fee - \$15

NCAA Core Course

Description: CIS: Introduction to Literature is a semester course. This course is designed and articulated through the University of Minnesota. Students who successfully complete this course will receive four U of MN credits in Literature and two Shakopee High School credits. Students read 8 to 10 stimulating books from 20th Century fiction. The novels for this course cover a range of mature, and sometimes controversial, subjects. Students should expect to read material that challenges what they know while embracing their individual interpretation. Students will discuss literary form and interpretation, as well as bringing in their own experiences and connections. Actively participating in class discussion, helping to lead class discussion, writing essays and formal papers, and, of course, reading will be required of all students. This course is considered writing intensive. Students will write for a variety of purposes with an emphasis on thorough analysis and argumentation. Because this is a discussion-based course, absences will affect the student’s understanding, learning, and grades, accordingly. Students successfully completing CIS Introduction to Literature will receive four University of Minnesota semester credits. College Credit is recorded on your official University of MN transcript.



CIS: University Writing (WRIT 1301)

Grade Level: 12

Credits/Length: SHS: 2 Credits – 1 Semester

College: 4 semester credits from the University of Minnesota-Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota’s course admission requirements: Must be a senior in the top 20% of the class or instructor approval.

Fee: Recommended field trip fee - \$20

Required Materials: 6 folders to submit work
NCAA Core Course

Description: College in the Schools: University Writing 1301 is designed and articulated with the University of Minnesota. Students who successfully complete this course will receive four U of MN credits in English. Students with above average writing ability are most successful in this college freshman course. Students will utilize the writing process required in a college setting, perfect grammar knowledge, research in and out of school, conference with peers and instructor about papers, critically analyze topics, and fluently express themselves. Students will write for a variety of purposes and audiences. Students successfully completing CIS University Writing 1301 will receive four University of Minnesota semester credits. College Credit is recorded on your official University of MN transcript.

A paper receiving an “A” in an Honors English 10 course may only be a “C” in CIS Writing. This is a college-level course – not a preparatory class- and is graded as such. To earn a high grade, students can expect to spend 8-10 hours a week outside of school researching and writing.



CIS: Introduction to Public Speaking (COMM 1101)

Grade Level: 11,12

Credits/Length: SHS: 1.5 Credits – 1 Semester

College: 3 semester credits from the University of Minnesota-Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota’s course admission requirements: Must be a junior or senior in the top 50% of the class

NCAA Core Course

Description: This course is intended for students who want a challenge and have confidence speaking in front of others. The objectives are to better understand the principles of oral communication; to improve skills in researching, writing, and organizing effective presentations that are appropriate to particular audiences; to improve and gain confidence in delivery skills; learn to critically evaluate your own speeches, as well as your classmates’ speeches and to accept and implement the suggestions of others to enhance your own work; and to develop an awareness of the consequences of our communication and acquire an appreciation of the responsibilities of ethical communication. Students registering for this class must be comfortable speaking publicly and have a desire to improve rather than develop their abilities. Students successfully completing CIS Public Speaking will receive three University of Minnesota semester credits.



Health & Physical Education

Shakopee School Board's Graduation Requirements policy requires one year of physical education and one semester of health. (3 total credits from the courses in this section). Additional elective courses offered by this department can be found within the Areas of Interest section of this guide.

Grade 9 Required Physical Education Options

Fit For Life

Grade Level: 9

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Graduation Requirement: Physical Education or Elective

Description: Are you fit for life? In this class, students will learn and develop personal fitness and nutrition programs based on the 5 Components of Fitness. Activities in this course will include aerobic exercise, resistance training, and non-competitive lifetime activities through the development of the National Physical Education Standards. This course may best suit the student who does not enjoy a competitive class and is interested in learning how to live a healthy lifestyle. Be Fit- Be Healthy- Be Happy!

Intro to Sport Performance

Grade Level: 9

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Graduation Requirement: Physical Education or Elective

Description: In this course, students will learn how to develop a personal performance program based on the Six Components of Sport Performance. Activities in this course will include strength training and force production, flexibility and balance, plyometric training, and competitive sport participation through the development of the National Physical Education Standards. This course may best suit the student who is interested in competitive physical activity and improving their sport performance.

Grades 10-12 Required Physical Education Options

Advanced Fit for Life

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Graduation Requirement: Physical Education

Description: Are you fit for life? In this class, students will learn and develop innovative personal fitness and nutrition plans based on the 5 Components of Fitness. Activities in this course will include aerobic exercise, resistance training, and lifetime activities through the development of the National Physical Education Standards. This course may best suit the student who enjoys individual activities and is interested in learning how to live a healthy lifestyle. Be Fit- Be Healthy- Be Happy!

Advanced Sport Performance

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Graduation Requirement: Physical Education

Description: Are you looking to perform at a higher level? In this course, students will learn how to develop a personal performance plan based on the 6 Components of Sports Performance. Activities in this course will include strength training, anaerobic training and team activities through the development of the National Physical Education Standards. This course may best suit the student who is interested in team activities and improving their sport performance.

Grade 10-12 Required Health

Healthy Lifestyles

Grade Level: 10,11,12 (strongly encourage students to take Sophomore year)

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Graduation Requirement: Health

Description: Providing current, accurate information that students can use to make informed decisions regarding their personal health is what this class is all about. The class is designed around the 6 priority areas of health education as published by the Center for Disease Control. Prevention of Unintentional and Intentional Injuries (Motor Vehicle Accidents and Suicide are the top two killers of high school aged students), Excessive Consumption of Fats and Calories, Drug Use and Abuse, Tobacco Use, Sexual Activity that Results in Unwanted Pregnancy, Sexually Transmitted Infections and HIV/AIDS, Physical Inactivity.

Other Health & Physical Education Electives

BFS Strength Training 1

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: This class is an extension of the Bigger Faster Stronger training program that all our athletic teams follow. This class is for the student who is interested in Power Lifting.

Students may take this class as many times as they would like; however, they may only receive 1 credit.

BFS Strength Training 2

Grade Level: 10,11,12
Credits/Length: 1 Credit – 1 Semester
Prerequisite: BFS I

Description: This class is an extension of the Bigger Faster Stronger training program that all our athletic teams follow. This class is for the student who is interested in Power Lifting. Students may take this class as many times as they would like; however, they may only receive 1 credit.

Team & Individual Sports 2

Grade Level: 10,11,12
Credits/Length: 1 Credit – 1 Semester
Prerequisite: Must have Physical Education Graduation Requirement Completed.

Description: This course is for those who like to participate and compete in sports. Competitive spirit is a must. Students will compete daily in various team and individual sports and are graded on the results of the competition. 20% of the course is devoted to fitness.

Team & Individual Sports 1

Grade Level: 10,11,12
Credits/Length: 1 Credit – 1 Semester
Prerequisite: Recommended Physical Education Graduation Requirements Completed.

Description: Students will learn to play and compete in many team and some individual sports. 80% of the course will be participation in the various sports and 20% devoted to fitness. This course is for those who like to participate.

Mathematics

Shakopee School Board's Graduation Requirements policy requires three years' equivalent of Mathematics courses are taken by students during their high school career (6 total credits from the courses in this section). The chart below represents the Mathematics options available to students throughout their high school careers.

REQUIRED MATH COURSE OPTIONS

GRADE	REGULAR	PARTIAL ACCELERATION	ACCELERATED	TWICE-ACCELERATED
9	Geometry	No Partial Acceleration Option	Accelerated Algebra 2	Pre-Calculus
10	Algebra 2	Accelerated Algebra 2	Pre-Calculus	CIS CSE Calculus I
11	Functions, Statistics & Trigonometry	Pre-Calculus	CIS CSE Calculus I AP Statistics Calculus	AP Calculus BC AP Statistics

* Many colleges require 4-years of mathematics. Students should consider the following advanced courses for a 4th year of mathematics: Pre-Calculus, AP Statistics, Calculus, CIS CSE Calculus I, AP Calculus BC. Parents and students are encouraged to investigate the admission requirements for specific colleges of their choice.

Geometry – A & B

Grade Level: 9,10,11,12
Credits/Length: 2 Credits – Full Year
Prerequisite: Algebra 1
Required Materials: Scientific calculator
NCAA Core Course

Description: This is a two-semester sequential geometry course for students who plan to continue into other courses of mathematics and science. It may be taken by itself or at the same time as any math course after Algebra 1. The study of geometry will develop the student's ability to think logically and to realize the importance of geometry in the world around us.

Algebra 2 – A & B

Grade Level: 10,11,12
Credits/Length: 2 Credits – Full Year
Prerequisite: Geometry
Required Materials: Graphing calculator
NCAA Core Course

Description: This is a two-semester sequential second-year algebra course that strengthens and extends the basic skills and principles already learned in Algebra 1. The course will explore relationships and functions of the following types: linear, quadratic, and trigonometric. Other topics included are sequences and series, radicals, probability and statistics, and properties of exponents. It is designed to meet the needs of students who plan to attend a four-year college.

Accelerated Algebra 2 – A & B

Grade Level: 9,10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: Algebra 1A & 1B and Geometry A & B or placement by district identification criteria

NCAA Core Course

Description: Accelerated Algebra 2 is a one-year Algebra 2 course to prepare students for Pre-Calculus. Topics covered may include various functions (linear, quadratic, polynomial, exponential, logarithmic, and rational), probability and statistics, sequences and series, and trigonometry.

Functions, Statistics, & Trigonometry (FST) – A & B

Grade Level: 10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: Algebra 2

NCAA Core Course

Description: This is a two-semester course focusing on functions, statistics and trigonometry. Topics include; probability, statistics, logarithmic and exponential functions, trigonometric functions, piecewise functions, graphs and basic identities, rational and radical functions, as well as MCA III and ACT review.

Intermediate Pre-Calculus – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: FST OR Accelerated Algebra 2 and Geometry

Required Materials: Graphing Calculator

Description: Recommended for students who found FST difficult. This is a two-semester sequential pre-calculus course. It is designed for the student who will need a good math background for college and technical study. This class will prepare students to take college algebra, pre-calculus, or calculus courses in college. Topics covered include polynomial, rational, radical, exponential and logarithmic functions. Additional topics include circular and triangle trigonometry, conic sections, limits, series & sequences, and vectors.

Pre-Calculus – A & B

Grade Level: 9,10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: FST OR Accelerated Algebra 2 and Geometry

Required Materials: Graphing Calculator

NCAA Core Course

Description: This is a two-semester sequential pre-calculus course. It is designed for the student who will need a good math background for college and technical study. This class will prepare students to take college algebra, pre-calculus, or calculus courses in college. Topics covered include polynomial, rational, radical, exponential and logarithmic functions. Additional topics include circular and triangle trigonometry, conic sections, limits, series & sequences, and vectors.

Calculus – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: Pre-Calculus

NCAA Core Course

Description: This course is designed for students who want an introduction to calculus. The course focuses on the major topics of calculus and their applications. In this course, Algebra and Pre-calculus topics are reviewed with limits and continuity introduced intuitively and numerically. Students will study methods of calculating derivatives, as well as applications of derivative functions and their graphs. Definite integrals are introduced and used to calculate area and volume. Students will have the opportunity to enroll in CIS Calculus upon successful completion of Calculus (see CIS Calculus for additional course prerequisites).

CIS: CSE Calculus I (MATH 1371) – A & B



Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: 4 semester credits from the University

of

Minnesota/Twin Cities

Prerequisite: Pre-Calculus A & B

Eligibility: Must meet the University of Minnesota's course admission requirements: Must be a junior or senior and have earned a grade of at least a B in both semesters of a rigorous Pre-Calculus course.

NCAA Core Course

Description: This course is articulated with the University Of Minnesota Department of Mathematics. Students who successfully complete both semesters will receive four semester credits from University of Minnesota in Mathematics. This class is for the serious student who desires college credit. Topics include functions and limits, differentiation, and integration. Graphing calculators are used daily and are required for the course. A field trip may be part of this course.

AP Calculus BC – A & B



Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3

or

better on the National AP Exam

Prerequisite: Calculus or CIS CSE Calculus I

Required Materials: TI-83+ or TI-84+ calculator

NCAA Core Course

Description: This course will review topics in AP Calculus AB 1 and 2 such as limit theory, differentiation, applications of the derivative, integration, applications of integrals, and numerical approximations of definite integrals. The course covers parametric, polar, and vector functions, their derivatives, slopes fields, Euler's method, and convergence of improper integrals and series. Emphasis will be placed on preparing for the Advanced Placement Exam. A graphing calculator is required.

Graduation Requirements Options

AP Statistics – A & B



Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam

Prerequisite: Algebra 2

Required Materials: TI-83+ or TI-84+ calculator

NCAA Core Course

introduce students to concepts and tools for collecting, displaying, analyzing, and drawing conclusions from data. Computers and calculators will aid in exploring the data and displaying it, while the Internet will be utilized to discover existing sets of data and studies. Certain distributions of data will be examined and characteristics identified. Generally, successful students in this course have a track record of completing Algebra 2A & 2B with a B- or higher both semesters.–The class may be taken concurrently with Pre-Calculus or AP/CIS Calculus.

Description: Statistics is the most widely applicable branch of mathematics and is used by people in more areas than any other kind of mathematics. This college-level statistics course will

Science

Shakopee School Board's Graduation Requirements policy requires 3 years (6 total credits from the courses in this section) of science, including one year of biology and one year of either chemistry or physics. Students in the graduating class of 2020 and beyond will be required to take physics, chemistry and biology. The chart below represents the required science options available to students, by graduation year, throughout their high school careers.

Grade	Required Science Courses	
	Class of 2017-2019	Class of 2020 & Beyond
9	Physical Science 9	Physics 9
10	Biology	Chemistry
11	Chemistry or Physics	Biology

* Accelerated options listed within each section

Some colleges may require 4-years of science during grades 9-12. For additional science courses, please consider the following options for advanced, lab-based science courses: **AP Physics C, CIS: Introductory College Physics, CIS: Human Physiology, Technology, and Medical Devices, Ecology.** These courses can be found within the Areas of Interest section of this guide. Parents and students are encouraged to investigate the admission requirements for specific colleges of their choice.

Physics Requirement Options

Physics 9 – A & B

Grade Level: 9

Credits/Length: 2 Credits – Full Year

Prerequisite: None

NCAA Core Course

Description: Physics 9 is a student-centered, activity-based, concept-focused physics course that utilizes small group work and student discussion to develop concepts and solve problems. This course includes a study of motion, forces, energy, waves, and electromagnetism. Emphasis is placed on laboratory work and applying principles of physics to practical and common situations.

AP Physics I – A & B



Grade Level: 9

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam

Prerequisite: Completion of or concurrent enrollment in Accelerated Algebra II

NCAA Core Course

Description: AP Physics 1 is an algebra-based, introductory college-level physics course. Students cultivate their understanding of Physics through inquiry-based investigations as they explore topics such as Newtonian mechanics (including rotational motion); work, energy, and power; mechanical waves and sound; and introductory, simple circuits.

Physics – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full Year – Chemistry/Physics

Requirement:

Prerequisite: Algebra 2

Required Materials: Calculator

NCAA Core Course

Description: Physics is a full year course consisting of two semesters. The course is designed for students looking to increase their reasoning skills through the study of why our physical environment behaves as it does. Physics is a good course for students looking to go to a two or four year college. Physics is much more than equations and numbers. Labs and activities investigating real world phenomena will be a regular focus of the class. Students will be expected to use Algebra, Geometry, and critical thinking skills regularly to solve problems and analyze situations. Students taking Physics should be willing to work in groups on labs and projects and have a desire to learn by doing.

AP Physics C – A & B

Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam.

Prerequisite: A year-long Physics course and previous or concurrent enrollment in Calculus

Description: AP Physics C is a year-long, calculus-based course in introductory physics. Topics for this course include a semester-long study in Forces and Motion and a semester-long study in Electricity and Magnetism. AP Physics C students will explore these topics through extensive problem solving, laboratory experience, and peer collaboration. The content and pace of this course is equivalent to a first-year college physics course for students in physical science and engineering. Students should have taken a year of calculus or be concurrently enrolled in calculus.



CIS: Introductory College Physics (PHYS 1101W)



Grade Level: 11,12

Credits/Length: SHS: 2 Credits – Full-Year – Chemistry/Physics Requirement

College: 4 semester credits from the University of Minnesota/Twin Cities

Prerequisite: Algebra, Geometry, and Algebra 2

Eligibility: Must meet the University of Minnesota's course admission requirements: Must be a junior or senior in the top 20% of the class who earned at least a B or better in rigorous high school Algebra 2 or Trigonometry course.

Required Materials: Scientific Calculator

NCAA Core Course

Description: CIS Physics is a demanding course that moves at a fast pace. Students taking CIS Physics should be self-motivated individuals who have a desire to challenge themselves. CIS Physics is a full year course that covers one semester of college level, algebra-based physics with lab. CIS Physics is a good course for students who are interested pursuing studies in science or engineering and who are good at mathematics. CIS Physics is a required course at the U of M for students with majors in fields such as architecture, pre-vet, pre-med and kinesiology, and will provide the basis for students who are required to take College Physics with Calculus. In addition, the course meets a U of M liberal education requirement in the Physical Science with Laboratory Core and as a Writing Intensive course. The course will provide you with the opportunity to learn fundamental physics principles and complex problem solving skills needed for more advanced study. CIS Physics will focus on concepts such as forces, motion, energy, electricity, and magnetism. Students successfully completing CIS Physics will receive four University of Minnesota semester credits.

Chemistry Requirement Options

Chemistry – A & B

Grade Level: 10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: Physical Science or Physics 9

Required Materials: Calculator

NCAA Core Course

Description: Chemistry is the science that models the composition, structure, properties, and change of matter. Students will learn the basic principles that describe matter by asking questions and defining problems, developing and using models, planning and carrying out investigations, and analyzing and interpreting data.

AP Chemistry – A & B

Grade Level: 10,11,12
Credits/Length: 3 Credits – Full Year
Schedule: 2 periods during Semester 1;
 1 period during Semester 2
Prerequisite: Physics 9 or AP Physics 1
Required Materials: Calculator
NCAA Core Course

Description: AP Chemistry is a fast paced course designed to be the equivalent of a first-year college chemistry course. Successful students in AP Chemistry will be self-motivated, have a desire to challenge themselves, and have been successful in previous math and science courses. In this course, students will develop advanced inquiry and reasoning skills, such as designing a plan for collecting data, analyzing data, applying mathematical models, and connecting concepts in and across domains. Successful completion of the AP Chemistry course will prepare students to take the AP Chemistry Exam.

AP Biology – A & B



Grade Level: 11,12
Credits/Length: 3 Credits – Full Year
Schedule: 1 period during semester 1 and 2 periods during semester 2
Prerequisite: Chemistry
NCAA Core Course

Description: AP Biology is an introductory college-level biology course. Students cultivate their understanding of biology through inquiry-based investigations as they explore the following topics: evolution, cellular processes – energy and communication, genetics, information transfer, ecology, and interactions. This course is recommended for students currently on an accelerated track and/or students who have been successful in a previous biology course. Due to the lab nature of this course, students will be asked to commit time outside of the regular school day during the second semester to complete certain coursework.

Biology Requirement Options

Biology – A & B

Grade Level: 10
Credits/Length: 2 Credits – Full Year
Prerequisite: None
NCAA Core Course

Description: Biology is a two-semester (full year) class that explores the diverse world of living things. Topics covered include structure and processes of molecules and cells, interactions, energy, and dynamics of ecosystems, inheritance and variation of traits, and biological evolution. A variety of lab and group activities allow students to become accustomed to utilizing scientific skills and practices.

Social Studies

Shakopee School Board's Graduation Requirements policy requires four years' equivalent of Social Studies courses are taken by students during their high school career (8 total credits from the courses in this section). Additional elective courses offered by this department can be found within the Areas of Interest section of this guide.

Grade	Required Social Studies Courses	
	Regular	Accelerated
9	Human Geography	AP Human Geography
10	Modern U.S. History	AP U.S. History
11	Modern World History	AP World History
12	* See Grade 12 requirements and options on page 24.	

Grade 9 Requirement Options

Human Geography – A & B

Grade Level: 9
Credits/Length: 2 Credits – Full Year
Prerequisite: None
NCAA Core Course

Description: This year long human geography course investigates current problems associated with an unequal world. Each topic will encourage students to dig deep into causes and potential for solutions to several of the world's most pressing concerns. Some of the problems to be investigated include population shifts, limited and depleting resources, contribution of stateless nations to civil wars, and humans' interactions and damage to the physical environment.

AP Human Geography – A & B



Grade Level: 9

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam

Prerequisite: None
NCAA Core Course

Description: The purpose of the AP Human Geography course is to introduce students to the systematic study of patterns and processes that have shaped human understanding, use, and alteration of the Earth's surface. Students learn to employ spatial concepts and landscape analysis to examine human socioeconomic organization and its environmental consequences. They also learn about the methods and tools geographers use in their research and applications.

Grade 10 Requirement Options

Modern U.S. History – A & B

Grade Level: 10

Credits/Length: 2 Credits – Full Year

Prerequisite: None
NCAA Core Course

Description: This year long course examines the quintessential people, ideas and events in twentieth and twenty-first century America. Fall semester will start with our country's emergence onto the global stage studying topics such as imperialism and the two world wars. Spring semester will focus on our country's most recent history with emphasis on the major movements and trends at the turn of the 21st century and beyond. Special attention will be placed on the development of cultural and critical literacy as well as connecting our country's past to our present.

AP U.S. History – A & B



Grade Level: 10

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam.

Prerequisite: None
NCAA Core Course

Description: The AP U.S. History course focuses on developing students' understanding of American history from approximately 1491 to the present. The course has students investigate the content of U.S. history for significant events, individuals, developments, and processes in nine historical periods. The course also provides seven themes that students explore throughout the course in order to make connections among historical developments in different times and places. Generally, successful students in this class demonstrate strong reading and writing skills as well as a strong work ethic to manage the workload.

Grade 11 Requirement Options

Modern World History – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: None
NCAA Core Course

Description: This year long course explores the defining watershed moments and events of modern world history. Each topic will explore the roots and origins of the historical event via our skills based approach using research, inquiry, relevance, and cultural literacy. Beginning with the study of early humans and concluding with globalization, the main focus will be to connect students to a greater understanding of current events and give clarity to their ever changing lives.

AP World History – A & B



Grade Level: 11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam.

Prerequisite: None
NCAA Core Course

Description: The purpose of the AP World History course is to develop greater understanding of the evolution of global processes and contacts, in interaction with different types of human societies. This understanding is advanced through a combination of selective factual knowledge and appropriate analytical skills. The course highlights the nature of changes in international frameworks and their causes and consequences, as well as comparisons among major societies. Generally, successful students in this class demonstrate strong reading and writing skills as well as a strong work ethic to manage the workload.

Graduation Requirement Options

Grade 12 Requirement Options

	Regular	Accelerated
Required	U.S. Political & Economic Systems	CIS: Microeconomics
Required Options	Environmental Ethics Humanities Psychology Sociology	CIS: American Democracy CIS: Psychology

U.S. Political & Economic Systems

Grade Level: 12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

NCAA Core Course

Description: This course is designed to give students an overview of U.S. political and economic systems. Students will understand basic economic concepts, analyze micro and macroeconomic principles in real life situations, understand the interactions of government and economy, and develop an active citizenship. The course will include analysis of historical development of economic and political philosophy; the interaction of global, domestic, and local economies; monetary and fiscal policy; and the organization of the federal government system.

CIS: Principles of Microeconomics (APEC 1101)



Grade Level: 12

Credits/Length: SHS: 2 Credits – 1 Semester

College: 4 semester credits from the University of Minnesota/Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota's course admission requirement: Must be a junior or senior in the top 20% of the class or instructor approval.

Fee: Field trip fee

NCAA Core Course

Description: Students who meet the requirements of qualification for the College in the Schools program will receive four semester credits in Economics from the University of Minnesota upon successful completion of this course. The main goal and focus of this course will be the issue of scarcity (the battle between unlimited wants versus limited resources). This beginning exploration of economic issues will consider the impact and role of government on current economic issues. Students will be required to write two major papers that explore the individual role in the overall global community.

Humanities – Social Studies

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester (2 hour block course)

Prerequisite: None

NCAA Core Course

Note: Students taking this class must also sign up for Humanities-English

Description: Humanities is designed to use a holistic approach to education. Humanities foster understanding of how subjects parallel, using history, art, literature, religion, music, politics, and society to make connections between the past and the present, between the diverse world cultures and you. As a team-taught course between the Social Studies and English Departments, Humanities is intended to prepare juniors and seniors with knowledge and skills necessary to succeed in rigorous academic environments. Students will be expected to write compositions, work on grammatical concepts, expand their knowledge base, think analytically, prepare presentations, and excel in class discussions. This course will be taught as a two-hour block, and each student who successfully completes the course will receive both a social studies and an English credit.

Psychology

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester - Elective

Prerequisite: None

Graduation Requirement: Social Studies

NCAA Core Course

Description: No matter who you are or what you plan on doing in your life, taking a psychology course has massive benefits. By exploring such topics as personality, learning and motivation, neurobiology and social psychology you will not only improve your self-awareness, but gain the analytical and soft skills that will empower you to better understand, communicate and relate to the other people in your life. The insights you gain from psychology help you put life into perspective and better grasp what makes people tick. There isn't a single job in the world that you won't be better at doing if you can make better sense of the different people around you.

Sociology

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester - Elective

Prerequisite: None

Graduation Requirement: Social Studies

NCAA Core Course

Description: Regardless of career choice, taking a Sociology course will not only increase understanding of yourself and the family, friends, neighbors, and future employers that surround you, but explain dynamics that occur between the two. With the understanding that society impacts every stage of your personal and professional life, why not figure out and embrace all it has to offer. The examination of culture, mass media, gender roles, deviant behavior, and social and economic stratification will encourage reflection on this society, giving you power to make positive decisions that will impact you throughout life. Using analysis of movies, mass media class discussions, and thought provoking projects you will be empowered with a new understanding of yourself and the complex society that surrounds you.

Environmental Ethics

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Required Materials: Parent permission to drive to off-campus locations.

Graduation Requirement: Social Studies

Note: Students taking this class must also sign up for Ecology.

Description: This class is designed to attract the student who has a passion for the environment and to provide that student with a system of thought, through the application of the scientific method, service learning, ethics and classical logic, to evaluate human interaction with the environment. In a real-world approach, this course will include partnerships with the Minnesota Department of Natural Resources and Trout Unlimited. The classroom environment will include the Eagle Creek River System. The mission of this course is to assist students in developing an understanding of the direct footprint humans leave on the natural world and to explore methods for diminishing the impact of humans on the environment.

CIS: American Democracy in a Changing World (POL 1001)



Grade Level: 12

Credits/Length: SHS: 2 Credits – 1 Semester

College: 4 Semester credits from the University of Minnesota/Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota's course admission requirement: Must be a junior or senior in the top 20% of the class or instructor approval.

Fee: Recommended field trip fee

NCAA Core Course

Description: This course is articulated with the University of Minnesota Department of Political Science. Students who successfully complete it will receive four semester credits from the University of Minnesota in Political Science. The areas of emphasis will include principles, organization, processes, and functions of government; the interplay of political forces in the United States; and American budgetary and economic systems.

CIS: Introduction to Psychology (PSY 1001)



Grade Level: 11,12

Credits/Length: SHS: 2 Credits – 1 Semester

College: 4 Semester credits from the University of Minnesota/Twin Cities

Prerequisite: Biology and/or Psychology recommended

Eligibility: Must meet the University of Minnesota's course admission requirement: Must be a junior or senior in the top 20% of the class or instructor approval.

Fee: Recommended field trip fee

NCAA Core Course

Description: This course is articulated with the University of Minnesota Department of Psychology and students who successfully complete it will earn four semester credits from the University of Minnesota in Psychology. This rigorous hybrid course, intended for college-bound students, includes online lectures by U of M professors who specialize in each subfield of psychology (personality, learning, social and biological psychology, etc.). Course content will introduce students to the scientific study of human behavior and mental processes and emphasis will be placed on research methods used in psychology. Students will investigate and evaluate how research is applied to solve practical, "real-world" problems. Critical thinking and independent reading of challenging material will be emphasized throughout the course. Internet access (at home or at school) is required throughout the semester to view online lectures, complete online quizzes, and access class activities and handouts.



GLOBAL ELECTIVES



Fine Arts Courses

[2 Credits Required for Graduation]

Infographic
Key



Fine Arts Credit



College Credit Opportunity



CAPS Program

Media Arts

Elements of Media Production

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: Elements of Media Production will provide students with a foundation in film, television, photography and music production. Students will explore video, sound and music editing, camera setup, broadcast studio setup and sound and music recording, and lighting.

Web Design 2

Grade Level: 10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: Web Design I



Description: Do you love to code? Did you enjoy your first Web Design class but wanted to go further? Enhance your coding skills and enroll in this class. Your skills will be taken to a new level. Designing and developing multimedia based websites that compel users to interact with your website is essential for today's web developer. A variety of web development tools will be used to develop multimedia websites for the changing World Wide Web landscape. This course will be project-based. You will become competent in multiple facets of web design including planning, development, and publishing. Enroll and become part of a fun, dynamic class.

Writing for Media

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: In Writing for Media, students will demonstrate an understanding of how to write for multiple media platforms. Students will learn to gather and organize information, develop story ideas, research facts and write stories on deadlines. Students will develop an understanding of writing for publication on multiple media platforms, more generally, they will be able to write more effectively in a professional environment.

Writers' Workshop

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

NCAA Core Course



Description: Writers' Workshop is designed for students who enjoy creative self-expression through writing. Works of established authors will be discussed and evaluated. A variety of writing styles will be examined. Students will concentrate on the tools and techniques of writing: characterization, setting, and plot. Students will write three major creative pieces and some minor works.

Music

Rock Band Essentials

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: Do you want to learn about the music industry? Rock Band Essentials I is the first step in your journey. Students will benefit from unique hands on instruction that incorporates learning basic chords and progressions, rock beats, bass lines, vocals, and songwriting. Study will include, but not be limited to digital drums, keyboards, and guitars. In this course, students will form a band and learn about the difficult, but rewarding process of bringing together a group of individuals into a rock band.

9th Grade Band – A & B

Grade Level: 9

Credits/Length: 1 Credit – Full Year, meeting every other day

Prerequisite: Previous band experience



Description: This class is open to all students who have previous band experience. Band placement will be determined in the fall based on enrollment, instrumentation, ability, and program development. Band meets every other day and is scheduled as a class. Small group lessons are scheduled for each student. Assignments and assessments are given to fulfill the national arts standards. Course requirements and grading procedures can be found in the band syllabus. Bands perform at least three concerts each year: winter concert, mid-winter concert, and the spring concert.

Symphonic Band – A & B

Grade Level: 10

Credits/Length: 2 Credits – Full Year

Prerequisite: None

Fee: A fee may be assessed for consumable supplies

Required Materials: **1)** Must purchase shirt/sweatshirt for Pep Band performances (new members only). **2)** Up to \$60 rental fee for students using school-owned instruments. **3)** Each member must have a black dress shirt and pants or a non-casual black dress.

Description: Each band student is required to take seven private lessons each semester. Mandatory performances include scheduled band concerts each semester, large group contest, and a variety of pep bands. These major performances and events are planned well in advance so that students and families can plan accordingly. Band members have the opportunity to take one major trip and several smaller trips throughout their high school career. This trip is optional and the student/family must raise funds to finance the trip. Fund raising opportunities will be organized by the Band Boosters.

Music performed in each ensemble represents compositions in a variety of styles. All facets of the high school band program are designed to develop instrumental playing ability and foster greater appreciation and understanding of all music. Band students acquire technical skill on their instrument, achieve excellence through performance, and have fun through musical learning and group activities. There is no enrollment limit for Symphonic Band. Students can start an instrument in high school but must consult the director for further information in the spring before enrolling in band.

Students enrolling in Symphonic Band must attend summer rehearsals, which will start the 3rd week in August.



Concert Band – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full-Year

Prerequisite: None

Fee: A fee may be assessed for consumable supplies

Required Materials: **1)** Must purchase shirt/sweatshirt for Pep Band performances (new members only). **2)** Up to \$60 rental fee for students using school-owned instruments. **3)** Each member must have a black dress shirt and pants or a non-casual black dress.

Description: Each band student is required to take seven private lessons each semester. Mandatory performances include scheduled band concerts each semester, large group contest, and a variety of pep bands. These major performances and events are planned well in advance so that students and families can plan accordingly. Band members have the opportunity to take one major trip and several smaller trips throughout their high school career. This trip is optional and the student/family must raise funds to finance the trip. Fund raising opportunities will be organized by the Band Boosters.

Music performed in each ensemble represents compositions in a variety of styles. All facets of the high school band program are designed to develop instrumental playing ability and foster greater appreciation and understanding of all music. Band students acquire technical skill on their instrument, achieve excellence through performance, and have fun through musical learning and group activities. There is no enrollment limit for Concert Band. Students can start an instrument in high school but must consult the director for further information in the spring before enrolling in band.

Students enrolling in Concert Band must attend summer rehearsals, which will start the 3rd week in August.



Wind Ensemble – A & B



Grade Level: 11,12

Credits/Length: 2 Credits – Full-Year

Prerequisite: None

Fee: A fee may be assessed for consumable supplies

Required Materials: **1)** Must purchase shirt/sweatshirt for Pep Band performances (new members only). **2)** Up to \$60 rental fee for students using school-owned instruments. **3)** Black dress shoes. **4)** Tuxedo shirt (men only)

Description: Wind Ensemble is made up of primarily juniors and seniors, although advanced sophomores may have the chance audition based on instrumentation needs. Each band student is required to take seven private lessons each semester. Mandatory performances include scheduled band concerts each semester and a variety of pep band events. These major performances and events are scheduled well in advance so that students and families can plan accordingly. Band members have the opportunity to take one major trip and several smaller trips throughout their high school career. This trip is optional and the student/family must raise funds to finance the trip. Fund raising opportunities will be organized by the Band Boosters.

Music performed in each ensemble represents compositions in a variety of styles. All facets of the high school band program are designed to develop instrumental playing ability and foster greater appreciation and understanding of all music. Band students acquire technical skill on their instrument, achieve excellence through performance and have fun through musical learning and group activities. The Wind Ensemble is an auditioned group. All students must audition the previous spring to be considered for the Wind Ensemble.

Students enrolling in Wind Ensemble must attend summer rehearsals, which will start the 3rd week in August.

9th Grade Choir – A & B



Grade Level: 9

Credits/Length: 1 Credit – Full Year, meeting every other day

Prerequisite: None

NCAA Core Course

Description: Choir is open to any student who wishes to sing. Individual voices are heard each fall for range and choir/ part placement. Course requirements, grading and discipline procedure can be found in the Choir Syllabus on our website. Assignments and assessments will be given in this class to insure students fulfill the National Arts Standards. Each choir performs 2 concerts per year and sings standard SATB, SSA and TB literature.

Students may also participate in Jazz Band and Chamber Choir, which meets before/after school and is offered as extra-curricular activity. Students must try out for this activity in the fall

Saber Choir – A & B



Grade Level: 10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: None

Required Materials: Black shoes, socks and pants/skirt

Description: Saber Chorale emphasizes musical and vocal development and the enjoyment of singing. Students will perform a broad range of literature from many musical style periods that include pop, Broadway theater, and classical. The Saber Chorale represents our school at MSHSL contests as well as community and school performances. Attendance at all performances is required.

Course work includes sight-reading, ear training, proper voice care, bi-monthly private lessons, and working cooperatively with others through the development of tone quality and blend.

*Note: Students must participate in Saber Choir for the entire year to receive credit. **Exceptions can be made, but are rare and must be approved with the course instructor prior to joining the course.***

Bel Canto Choir – A & B



Grade Level: 11,12

Credits/Length: 1 Credit per Semester – Full Year

Prerequisite: Instructor Approval

Fee: A fee may be assessed for consumable supplies

Required Materials: Black shoes, socks pants/skirt

Description: The Bel Canto Singers is a women's choral group selected through a non-threatening audition process. It is designed for the more experienced singer who demonstrates a high degree of self-motivation to achieve the top performance level possible. The Bel Canto Singers represent the school in state/conference contests and festivals and community/school events and concerts. Attendance at all performances is required.

Students will explore a broad range of literature from many musical style periods that include pop, Broadway theater, and classical. Course work includes sight-reading, ear training, proper voice care, bi-monthly private lessons, and working cooperatively with others through the development of tone quality and blend.

There are two audition times: 1) the previous Spring for all registered students and returning choir members; and 2) the first week of school for students who have transferred or registered late. See the instructor if you are interested in membership.

*Note: Students must participate in Bel Canto for the entire year to receive credit. **Exceptions can be made, but are rare and must be approved with the course instructor prior to joining the course.***

Concert Choir – A & B

Grade Level: 11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: Approval from instructor

Fee: A fee may be assessed for consumable supplies

Required Materials: Black shoes, socks and pants/skirt



Description: This mixed voice choral group is selected through a non-threatening audition process. It is designed for the more experienced singer who demonstrates a high degree of self-motivation to achieve the top performance level possible. Concert Choir represents the school on national/state tours, state/conference contests and festivals, community/school events and concerts. Attendance at all performances is required.

Students will explore a broad range of literature from all musical style periods that include pop, Broadway theater, and classical. Course work includes sight-reading, ear training, proper voice care, bi-monthly private lessons, and working cooperatively with others through the development of tone quality and blend.

There are two audition times: 1) the previous Spring for all registered students and returning choir members; and 2) the first week of school for students who have transferred or registered late. See the instructor if you are interested in membership.

Note: Students must participate in Concert Choir for the entire year to receive credit. Exceptions can be made, but are rare and must be approved with the course instructor prior to joining the course.

Theatre

Theatre

(Formerly Theatre I)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

NCAA Core Course



Description: Designed to examine the history of theatre and includes the development of character roles for the stage. A variety of topics and issues will be addressed and incorporated into the study of the craft of performance including: movement, character development, voice, and the audition process. Students will perform dramatic monologue(s) and dialogue(s). A critical review of a professional live performance will be required of each student.

Coursework based upon 2014 National Core Arts Council standards for theatre.

Acting 1

(Formerly Theatre 2)

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Theatre or Intro to Drama



Description: Students will continue at an advanced level to examine the history of theatre and include development of character roles for the stage. This course will survey historical aspects of theatre, including Greek and Shakespearean studies through Contemporary styles of performance and stage work. Students will focus more on acting skills, interpretation of character, and studying script. Students will journal personal reflections of various in-class individual and group performances. A critical review of a professional live performance will be required in this class. An end project will be a capstone or theatre performance before an audience of peers.

Coursework based upon 2014 National Core Arts Council standards for theatre.

Behind the Scenes: Production & Technical Design

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: This course is designed to expose students to auditorium and performance space systems. Students will study and create lighting plots and technical design while working in the classroom, stage, scene-shop, catwalk, rigging, etc. This will be a hands-on class where students will recognize deadlines as they apply to performances and production dates throughout the school year.

Visual Arts

Design Fundamentals

(Formerly Art Foundations)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: Are you looking to explore the world of art? Do you want to try out a variety of art media (materials)? This class provides students with an introduction to a wide variety of art mediums and historical perspectives. It introduces the concepts of the studio classroom with guidance and structure. Techniques explored may include drawing, clay, painting, printmaking, sculpture, photography, and fiber art. In addition to hands on projects the students will work to develop their art language, build artistic skills, offer written and oral critiques, and reflect on their work.

Students who have taken elective art courses in 7th or 8th grade do not need to take this course before moving on to a related art medium.

Ceramics 1

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: All clay! All the time! Do you enjoy working with your hands? Do you like getting messy with your art? If so, Ceramics is the right class for you. Students in this class learn basic hand-building and wheel-throwing techniques to create unique and functional pottery. In addition to hands-on projects, students will study the historical significance of pottery, build creativity skills, provide and receive feedback, and reflect on and revise their work.

Ceramics 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Ceramics I



Description: Wanted: Students with a passion for clay and desire to challenge themselves. Ceramics 2 will challenge you to create clay works you didn't know you could make. Students will explore the medium of clay as a method to communicate form and function. Functional and sculptural clay artwork will be created through hand building and wheel throwing. Student choice is vital in this studio based class and will be shown in student's choice of theme, clay technique, and finishing options.

Drawing, Painting, & Printmaking

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Art Foundations or Introduction to Art



Description: Oodles of doodles! A Plethora of Paint! Piles of Prints! Is your notebook full of drawings? Is your room filled with paintings and prints? If so, this class is the place for you. In Drawing, Painting, and Printmaking, students learn and practice a variety of two dimensional techniques and mediums, such as acrylic painting, linear perspective, pen and ink, and reduction printing. In addition to hands-on projects, students will work to develop their art language, build creativity skills, provide and receive feedback, and reflect on and revise their work.

Digital Design 1

(Formerly Graphic Design)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: Communicating through art! Whether it be to advertise or sell, persuade or explain the graphic arts communicates with a targeted audience. The Adobe Creative Suite (Photoshop, Illustrator and InDesign) will be examined as the primary tools used to plan and execute graphically designed visual artwork. Students study the design principles, color theory, composition and spatial relationships. Projects may include image collage, typography, building a logo design/stationery, magazine cover/article layout, poster design for advertisement. This class builds skills that are applicable to the real world in the visual arts industry; the focus will be on finding creative visual solutions to communication problems using technical skills. In addition to hands on projects, the students will work to develop their art language, build artistic skills, provide and receive feedback and reflect on and revise their work.

Digital Design 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Digital Design I or Graphic Design



Description: Are you looking to build your skills in creative problem solving? Do you want improve your ability to communicate visually in this visual world? This course will continue to build on the skills using the Adobe Creative Cloud (CC), and gain exposure to additional Adobe CC applications. Project objectives may include illustration, publication layout, animation, typography, image editing, package design, web design. In addition to hands on projects, the students will work to develop their art language, build artistic skills, provide and receive feedback and reflect on and revise their work.

Fashion Merchandising & Design

(Formerly Fashion 1)

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: Interested in the world of fashion? This is your opportunity to explore the concepts of buying and selling clothing in a retail setting as well as explore the creative, fashion design process. You will learn how to use the elements and principles of design to create eye-appealing styles. As an important part of merchandising and design, you will learn how to construct and sew clothing and apply those skills to create a garment of your choice.

Interior Design

Grade Level: 9,10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Articulated with Dakota County Technical College—College credit is available if course is taken during junior or senior year.

Prerequisite: None

Description: When you walk into a room, do you imagine a new design? Do you want to re-create the space in your own way? In Interior Design I, you will learn the basics of designing spaces for the interior and exterior of homes. This course will emphasize designing and drawing floor plans, types of furniture and furniture layout, window treatments, wall coverings, the history of housing, and the elements and principles of design. These skills will guide students to creatively and knowledgeably design rooms. Students will create floor plans and presentation boards that reflect their creativity as an interior designer.

Photography 1

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Art Foundations or Introduction to Art

Required Materials: Flash drive, plastic page protectors, 3-ring binder. Camera equipment is available to check out, but students may provide their own camera equipment.

Description: Do you want to learn more about the art of taking pictures? The ability to control all of the settings on an SLR camera is a very powerful tool that allows for lots of creative flexibility in photography. This class is a great place to learn how to control camera settings, while improving photographic composition. This is a project-based class where students will have the opportunity to work with film in a darkroom, create digital photography, use Adobe Photoshop to edit digital photography and explore Photoshop tools. In addition to hands-on projects the students will work to develop their art language, build artistic skills, understand historical influences, provide and receive feedback, and reflect on and revise their work.

Photography 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Photography I

Required Materials: Flash drive, plastic page protectors, 3-ring binder. Camera equipment is available to check out, but students may provide their own camera equipment.

Description: Still love Photography, and want to stretch your creativity even further? Photography 2 will expand your knowledge and skills in the darkroom, improve Photoshop editing skills, and explore more techniques that apply to the current industry. Projects may include but are not limited to creating a series of photographs around a theme, studio lighting, darkroom manipulations and restoring old photographs. Careers in the current photographic industry will also be explored. In addition to hands-on projects the students will work to develop their art language, build artistic skills, understand historical influences, provide and receive feedback, and reflect on and revise their work.



Practical Art

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: This class takes the arts and teaches students to apply them to their everyday lives. Through the exploration of practical art mediums such as jewelry making, tie-dye, batik, glass art, mosaic and decoupage, students improve their artistic abilities. Students study and appreciate the historical and cultural significance of the craft of arts. In addition to hands-on projects, the students will work to develop their art language, build artistic skills, provide and receive feedback, and reflect on and revise their work.

AP Studio Art – A & B

Grade Level: 11,12

Credits/Length: SHS: 2 Credits – Full-Year

College: Possible college credit with a score of 3 or higher on a portfolio of work submitted to the College Board.

Prerequisite: Multiple semesters of art within the same medium or permission of instructor.

Required Materials: Portfolio carrying case, which will be available for purchase.

Description: This class is designed for students who are seriously interested in the practical experience of art. AP Studio Art is not based on a written examination; instead, students submit portfolios for evaluation at the end of the school year for possible college credit.

The AP Program offers three portfolios: Drawing, 2-D Design, and 3-D Design. The portfolios share a basic, three-section structure, which requires the student to show a fundamental competence and range of understanding in visual concerns (and methods). For this course, in lieu of an AP exam, students will submit a portfolio of work to the College Board.

It is recommended that some students provide their own materials for their medium. This will be considered on a case-by-case basis.

Woodworking 1

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Fee: A lab fee may be assessed to cover the cost of extra materials

Required Materials: tape measure

Description: Woodworking 1 qualifies as a fine arts credit! This course is an introduction to the art of woodworking. Students taking this class will acquire the basic knowledge needed to design and build a piece of furniture or cabinetry. The course combines hands-on experience using a variety of hand and power tools, with classroom theory. Students in this class will be exposed to the CNC router while building a piece of furniture for their own room or home. Students will also use the lathe and a laser engraver to turn and engrave a goblet of their own design. This course is required for admission to Woodworking 2.



Woodworking 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Woodworking 1

Fee: A lab fee may be assessed to cover the cost of extra materials

Required Materials: tape measure



Description: You have successfully complete Woodworking 1. Now is the time to use those skills to design and manufacture your own piece of furniture. Woodworking 2 is an advanced course where students will expand upon the skills and concepts acquired in Woodworking 1, while exploring other facets of woodworking such as laminating, faceplate turning and advanced joinery. In this course students will be asked to design and manufacture a project of their choice.

Woodworking 3

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Woodworking 1 & 2

Fee: A lab fee may be assessed to cover the cost of extra materials

Required Materials: tape measure



Description: This is a VERY advanced course in the art of Woodworking and cabinetmaking. In this course students will learn cabinetmaking skills along with the use of CNC equipment, which uses computers to control a router. This class is one that will challenge your skills!

World Languages

While world language is not required for graduation, many colleges and universities require a minimum of two to four years of the same world language taken during grades 9-12. Please consult with your counselor to ensure course selections match post-secondary planning.

German 1 – A & B

Grade Level: 9,10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: None

NCAA Core Course

Description: This course introduces students to the German language, its structure, pronunciation, and the cultures of Germany, Switzerland, and Austria. We will learn lots of new words and phrases and carry on simple conversations talking about ourselves and our world: family, friends, school, hobbies and activities. The emphasis of German 1 is gaining basic speaking and listening comprehension skills, but we will also read and write short dialogs, create skits, and complete other hands-on projects using our new language skills. German will be spoken whenever possible. This class requires a high degree of motivation and memory skills, along with good study habits. Good English grammar skills are a plus. German I is a demanding course and will prepare the student to take German II. This is an excellent course for the college bound student.

German 2 – A & B

Grade Level: 9,10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: German 1 or by placement test

NCAA Core Course

Description: This course continues the development of the student's conversational skills in German. We will improve our communicative abilities by learning all the basic "building blocks" of grammar, and increase our vocabulary through reading, listening and writing. We will also learn more about the geography and culture of the German-speaking world, and learn how to express our own ideas, feelings and reactions. Dialogs, skits, videos and hands-on projects continue to be a major focus.

German 3 – A & B

Grade Level: 10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: German 2 or by placement test

NCAA Core Course

Description: German 3 is the course where it all "comes together." Students will learn new ways to combine the basic "building blocks" of grammar that they've already learned, which will enable them to build toward creative self-expression. We will further expand our speaking, listening, reading and writing skills through role-playing, cooking, fairy tales, poetry, videos, short fiction readings, and current topics of interest for German youth. By the end of German 3, we will have developed our language skills to the extent that we will be able to travel as tourists through German-speaking countries!

German 4 – A & B

Grade Level: 10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: German 3 or by placement test

NCAA Core Course

Description: Wollt ihr einmal in Deutschland wohnen? In diesem Kurs lernen wir viel über die deutsche Kulturgeschichte, wir verbessern unser Deutsch, und wir sehen das moderne Leben in Deutschland durch die Augen eines neuen Charakters .

Students will learn to apply advanced grammar and develop the ability to "fine-tune" their self-expression in German to the point that they could live or study in Germany. We will also take a closer look at Germany's rich cultural history: art, literature, music, politics, and everyday lifestyles from the early beginnings of civilization to the present day, including current events on the Internet.

CIS: German 1003 – A & B

Grade Level: 10,11,12

Credits/Length: SHS: 2.5 Credits – Full Year

College: 5 semester credits for the year from the University of Minnesota/Twin Cities

Prerequisite: Multiple years of high school German

Eligibility: Must meet the University of Minnesota's course

admission requirements: Must be a junior or senior ranked in the top 30% of the class.

NCAA Core Course

Description: This College In the Schools course is designed and articulated with the University of Minnesota. Students who successfully complete this course will receive five U of MN credits. The course is intended for students who are looking for additional challenges in the fourth year of German. Emphasis is on proficiency in reading, writing, speaking, and listening based on the intermediate level of the national standards. Students will utilize their German skills through the study of history, art, culture, and literature of German-speaking countries.



Japanese 1 – A & B**Grade Level:** 10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** None**NCAA Core Course**

Description: The first year Japanese course includes the four basic skills of speaking, listening, writing, and reading. It focuses on modern colloquial Japanese, but some commonly used formal expressions used only in written Japanese are also included. This course leads students to identify the differences and similarities between English and Japanese so that they can communicate appropriately with Japanese through the four skills mentioned above. This course also helps students to understand different ways of thinking and behaviors from their own. Such experience will help them to become open-minded to different peoples and cultures, and various perspectives.

Japanese 2 – A & B**Grade Level:** 10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Japanese 1 or by placement test**NCAA Core Course**

Description: The second year Japanese course is the continuation of Japanese I with new and useful words and expressions (which are often more complicated structures than the ones introduced in Japanese I), used in daily life in Japan. This course also includes the four basic skills of speaking, listening, writing, and reading. As in Japanese I, the course focuses on modern colloquial Japanese, but some commonly used formal expressions used only in written Japanese are also included. This course also helps students to understand broader cultural aspects of Japan through various readings in English.

Japanese 3 – A & B**Grade Level:** 10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Japanese 2 or by placement test**NCAA Core Course**

Description: The third year Japanese is the continuation of Japanese II with higher level structures than the ones introduced in Japanese II, including honorific, humble and informal expressions, and also with some materials in Japanese literature. This course includes the four basic skills - speaking, listening, writing, and reading. This course also helps students to understand broader cultural aspects of Japan through various readings in English.

Spanish 1 – A & B**Grade Level:** 9,10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** None**NCAA Core Course**

Description: Designed exclusively for students with no prior exposure to Spanish, Spanish I focuses on the four basic skills: listening, speaking, reading, and writing. Relevant aspects of Hispanic culture are introduced. Students explore the culture and language through projects, movies, music, and games. Upon completion of this course, students will be able to express basic information about themselves. This class requires a high degree of motivation, memorization skills, and good study habits. This is an excellent course for the college bound student.

Spanish 2 – A & B**Grade Level:** 9,10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Spanish 1 or by placement test**NCAA Core Course**

Description: Designed for students who have successfully completed Spanish I, Spanish II focuses on the progressive development of the four basic skills: listening, speaking, reading, and writing. The class focuses on the mastery of basic grammatical structures and extending vocabulary. Students explore the culture and language through projects, movies, music, and games. It is recommended students take this course the year following Spanish 1.

Spanish 3 – A & B**Grade Level:** 9,10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Spanish 2 or by placement test**NCAA Core Course**

Description: Spanish III curriculum is a faster-paced expansion of the four skills acquired in Spanish I and II. Communication is heavily stressed; students will be expected to learn new verb tenses, more vocabulary, the focus will be to develop more fluency in self-expression and comprehension. We will study Hispanic culture and geography to point out cultural differences, possible cultural misunderstandings, stereotypes, and the importance of language in our multicultural society. 90% of the class is conducted in Spanish.

Spanish 4 – A & B**Grade Level:** 10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Spanish 3 or by placement test**NCAA Core Course**

Description: This course is intended for those students who are interested in continuing the development of their proficiency skills in Spanish. All four language skills (reading, writing, listening, and speaking) will be emphasized in greater depth. Activities to improve these skills will include: studying Hispanic literature, history, cultural and social issues.

CIS: Spanish 1003 – A & B**Grade Level:** 10,11,12**Credits/Length:** SHS: 2.5 Credits – Full Year**College:** 5 semester credits for the year from the University of Minnesota/Twin Cities**Prerequisite:** Multiple years of high school Spanish or Instructor Permission**Eligibility:** Must meet the University of Minnesota's course admission requirements: Must be a junior or senior ranked in the top 30% of the class.**Required Materials:** At least 40,000-word Spanish/English dictionary**NCAA Core Course****Description:** This College In the Schools course is designed and articulated with the University of Minnesota. Students who successfully complete this course will receive five U of MN credits. The course is intended for students who are looking for additional challenges in the fourth year of Spanish. Emphasis is on proficiency in reading, writing, speaking, and listening based on the intermediate level of the national standards. Students will utilize their Spanish skills through the study of history, art, culture, and literature of Spanish-speaking countries.**Spanish for Spanish Speakers 1 – A & B****Grade Level:** 9,10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** This class is for students who speak Spanish at home as a primary or secondary language. Students should be conversational in Spanish, but not necessarily able to read and write.**Description:** This course is designed for students that speak Spanish conversationally or fluently and want to improve their Spanish skills. The class will be taught exclusively in Spanish, but it is not assumed that students know academic Spanish; academic vocabulary will be taught. The emphasis will be placed on developing reading, writing, spelling, and grammar. The objective is to support the student with their linguistic skills and provide them with the necessary academic skills to use written and spoken language in a more sophisticated way, both in Spanish and by transferring these skills to English. The class will include literature from Spanish speaking countries, cultural analysis and activities to define and understand how cultures intersect.

Este curso ha sido diseñado para el estudiante que habla español y quiere mejorar sus habilidades lingüísticas. La clase será impartida estrictamente en español, pero no se supone que los alumnos entienden español académico. El énfasis será puesto en el desarrollo de las habilidades en la lectura, la redacción, la ortografía, y la gramática. El objetivo es el de proveer al estudiante con las habilidades académicas necesarias para manejar el lenguaje en el discurso escrito y oral, y para transmitir las habilidades lingüísticas a otras clases y lecturas en inglés. La clase enfocará en literatura de culturas hispanas y ofrecerá al estudiante la oportunidad de aprender sobre culturas hispanas por análisis cultural y un estudio de cómo y cuándo cruzan con otras culturas.

CIS: Spanish 1004 – A & B**Grade Level:** 10,11,12**Credits/Length:** SHS: 2.5 Credits – Full Year**College:** 5 semester credits for the year from the University of Minnesota/Twin Cities**Prerequisite:** CIS: Spanish 1004 or Instructor Permission**Eligibility:** Must meet the University of Minnesota's course admission requirements: Must be a junior or senior ranked in the top 30% of the class.**Required Materials:** At least 40,000-word Spanish/English dictionary, folder, notebook to be used only for Spanish CIS.**NCAA Core Course****Description:** This College In the Schools course is designed and articulated with the University of Minnesota. Students who successfully complete this course will receive five U of MN credits. The course is intended for students who have successfully completed C.I.S. 1003 and are looking for additional challenges in the fifth year of Spanish. Emphasis is on proficiency in reading, writing, speaking, and listening based on the intermediate level of the national standards. Students will utilize their Spanish skills through the study of history, art, culture, and literature of Spanish-speaking countries.

Spanish for Spanish Speakers 2 – A & B**Grade Level:** 9,10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Spanish for Spanish Speakers I or by placement test

Description: This course is designed for the student who speaks Spanish conversationally or fluently, and wants to improve their linguistic skills. The class will be taught strictly in Spanish, but it will include instruction of academic vocabulary. The emphasis will be placed on building on skills in reading, writing composition, grammar, and will present more complex literature. The objective of this course is to support students in developing the academic skills necessary to use more sophisticated language in both reading and speaking. The class will also build on a study of Hispanic culture, with an emphasis on analysis of the historical forces that influence the development of Hispanic countries and cultures, and the implications on today's culture.

Este curso ha sido diseñado por el estudiante que habla español y quiere mejorar sus habilidades lingüísticas. La clase será impartida estrictamente en español, pero va a incluir enseñanza de vocabulario y español académico. El énfasis será puesto en el mejoramiento de las habilidades necesarias para manejar el lenguaje más complejo y sofisticado en el discurso escrito y oral. La clase también aumentará el estudio de la cultura hispana, con análisis profundo de las fuerzas históricas que han desarrollado la cultura y los países hispanos y las implicaciones en la cultura de hoy.

Spanish for Spanish Speakers 3 – A & B*(Formerly Advanced Spanish Reading & Writing)***Grade Level:** 9,10,11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** Spanish for Spanish Speakers 2
or by placement test

Description: This class is intended for students who wish to improve their Spanish reading and writing skills through the interpretation of authentic Spanish literature. The class will be taught exclusively in Spanish. In this class students will read authentic literature and use it as the springboard for learning language, building verbal and written communication skills, developing literary analysis and critical thinking skills, and connecting students with their rich and diverse cultural heritage.

Esta clase está diseñada para estudiantes que desean mejorar la lectura y la composición en español leyendo e interpretando obras de la literatura auténtica de España y los países Hispanos Americanos. Los estudiantes tendrán que interpretar literatura escribiéndola. Esta clase será enseñada totalmente en español. En esta clase los estudiantes leerán literatura auténtica y usarán estas lecturas para aprender su idioma mejor, así como para desarrollar sus habilidades de comunicación oral y escrita, desarrollar sus habilidades en el análisis literario y el pensamiento crítico, y conectar a los estudiantes con su diverso patrimonio cultural.

CIS: Spanish 1003/1004 – A & B**Grade Level:** 10,11,12**Credits/Length:** SHS: 5 Credits – Full Year**College:** 10 semester credits for the year
from the University of Minnesota/Twin Cities**Prerequisite:** Advanced Spanish Reading & Writing or Instructor Permission**Eligibility:** Must meet the University of Minnesota's course admission requirements: Must be a junior or senior ranked in the top 30% of the class.**Required Materials:** At least 40,000-word Spanish/English dictionary, folder, notebook to be used only for Spanish CIS.**NCAA Core Course**

Description: This College In the Schools course is designed and articulated with the University of Minnesota. Students who successfully complete this course will receive ten U of MN credits. The course is intended for students who are looking for additional challenges in the fourth year of Spanish. Emphasis is on proficiency in reading, writing, speaking, and listening based on the intermediate level of the national standards. Students will utilize their Spanish skills through the study of history, art, culture, and literature of Spanish-speaking countries.



Find Your Passion at Shakopee Schools

“Academies of Shakopee”



To Shakopee Students and Families:

Our mission is to prepare all students to be college and career ready. A critical aspect of this mission is providing an opportunity for you to explore and find your interest and passion areas. Shakopee High School has begun a multi-year implementation plan to organize elective courses into six areas of interest; Arts & Communications, Business & Entrepreneurship, Engineering & Manufacturing, Health Science, Human Services, Science and Technology which will become the Academies of Shakopee in the Fall of 2018. Academies are small learning communities of students and teachers who are organized around your specific area of interest. You will find yourself with other students who have similar aspirations and with teachers who can help you make meaningful connections to your plans for the future.

The registration guide has been redesigned to give you a **glimpse into the future**. Each future academy (area of interest) has a separate section with a divider which contains our new logos, brand and a curriculum framework which outlines programs of study with current and potential future courses. A **program of study is a three course sequence of an introductory, intermediate and advanced course to help you go deeper into a particular area**. The class of 2021 and beyond will be required to complete a program of study for graduation. **This graduation requirement is only three credits and will ensure you explore one area more deeply while still maintaining a wide variety of choices in other areas**. Please note the curriculum framework for each academy will continue to evolve over the next few years, including the addition of new courses and elimination of courses as well. The diagram on the next page is intended to help you understand the framework.

Are you interested in learning more about areas such as publishing, arts, business, healthcare, public service, science, technology, and engineering? The next pages in the guide outline the variety of courses you can select from. This should continue your journey towards discovering the types of courses or programs you might want to pursue in the post-secondary school of your choice and how they relate to future career paths.

We hope you find the course titles and descriptions exciting and intriguing – the courses were designed to help you **FIND YOUR PASSION!**

Nancy Thul

Director of Teaching and Learning
Shakopee Public Schools

Overview of the Academies of Shakopee

Arts & Communication

- Performance Production and Management
- Media Production and Recording
- Publishing and Online Media
- Creative Design

Business & Entrepreneurship

- Accounting and Finance
- Entrepreneurship and Business Management
- Hospitality and Restaurant Management
- Marketing and Sales

Engineering & Manufacturing

- Architecture and Construction
- Manufacturing and Fabrication Technologies
- Engineering and Design
- Transportation Technologies

Health Sciences

- Biomedical
- Public Health
- Exercise Science
- Healthcare

Human Services

- Teaching and Educational Services
- Law and Legal Services
- Public Service and Leadership
- Social and Mental Health Services


Science & Technology

- Electrical Systems
- Information Technology Solutions
- Computer Science
- Green Energy and Innovative Technologies

How to Read Your Academy Curriculum Framework:

Key Terms Defined

Area of Interest	Broad area of interests commonly used by universities and the Minnesota Department of Education as career clusters.
Gateway Course	A quarter length course that introduces each Area of Interest and is a requirement for 6 th and 7 th grade students at the middle level.
Programs of Study	A sequence of courses that increase in depth and complexity in a more focused program within an Area of Interest and directly relates to 2-yr and 4-yr post-secondary options and relevant career opportunities.
Introductory Course	The first course in a sequence of courses within a program of study. Typically, taken by 9 th or 10 th graders exploring academies.
Intermediate Course	The second course in a sequence of courses within a program of study. Typically taken by 9 th to 11 th graders within the academy.
Advanced Course	The third course in a sequence of courses within a program of study. These courses must include a value added programing. Typically, taken by 11 th and 12 th graders within the academy.
Academy Elective	An elective course within an academy that builds on the programs of study and is available to students outside of the academy.
Global Elective	A course that is not embedded within an academy. Typically meets a post-secondary or graduation requirement (e.g. World Language, Fine Arts).
CAPS Program	A profession-based, immersion program for 11 th and 12 th grade students who attend class, with a Shakopee High School teacher, at an industry partner location, with an opportunity for a second-semester internship.

MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway (Grade 7):	Accounting and Finance	Business Dynamics	Accounting 1 Finance and Investments	Banking and Finance Management
Think Tank	Entrepreneurship and Business Management	Business Dynamics	*Management and Leadership	Entrepreneurship
Middle School Electives (Grades 7 & 8):	Hospitality and Restaurant Management	Business Dynamics	Hospitality Management	Event Management
Innovation Lab	Marketing and Sales	Culinary Arts 1	Marketing	Marketing Creatives
Money Doesn't Grow on Trees		Business Dynamics		
Teen Chef	Additional Academy Elective Courses:	Accounting 2 Macroeconomics International Business and Law *Business Technology	Baking and Pastry Culinary Arts 3 Sports and Entertainment Marketing E-Commerce and Social Media	Potential Future Course
Middle School Connection		CAPS Program:	 Business Administration and Management	

*Indicates new courses beginning in the 2017-18 school year.



ARTS & COMMUNICATION

Arts & Communication fosters creativity, innovation, and expression to ensure well-rounded individuals who can apply those skills in a number of fields. Career fields include the performing arts, visual arts, design, communications, and publishing.




Draft - Arts & Communication Academy - Draft



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)
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MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway (Grade 6): Heroes Middle School Electives (Grades 7 & 8): Digital Art Draw It, Paint It, Print It Drop a Beat House of Style Digital Storytelling Sculpt It	Performance Production and Management	*Behind the Scenes: Production and Technical Design	Event Productions	Arts Administration
	Media Production and Recording	*Elements of Media Production	Music and Sound Recording Video Production	Media Studio
	Publishing and Online Media	*Writing for Media	Creative Publications and Journalism	Publishing Studio
	Creative Design	*Design Fundamentals	Digital Design 1 Fashion Merchandising and Design Interior Design Photography 1	Studio Market
	Additional Academy Elective Courses:	Rock Band Essentials Acting Stagecraft Digital Design 2		
	CAPS Program:	 Digital Design		

*Indicates new courses beginning in the 2017-18 school year.
 Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study


 Infographic
Key


Fine Arts Credit



College Credit Opportunity



CAPS Program

Introductory Courses

Behind the Scenes: Production & Technical Design

Grade Level: 10,11,12**Credits/Length:** 1 Credit – 1 Semester**Prerequisite:** None

Description: This course is designed to expose students to auditorium and performance space systems. Students will study and create lighting plots and technical design while working in the classroom, stage, scene-shop, catwalk, rigging, etc. This will be a hands-on class where students will recognize deadlines as they apply to performances and production dates throughout the school year.

Design Fundamentals

*(Formerly Art Foundations)***Grade Level:** 9,10,11,12**Credits/Length:** 1 Credit – 1 Semester**Prerequisite:** None**Required Materials:** USB Flash Drive

Description: Are you looking to explore the world of art? Do you want to try out a variety of art media (materials)? This class provides students with an introduction to a wide variety of art mediums and historical perspectives. It introduces the concepts of the studio classroom with guidance and structure. Techniques explored may include drawing, clay, painting, printmaking, sculpture, photography, and fiber art. In addition to hands on projects the students will work to develop their art language, build artistic skills, offer written and oral critiques, and reflect on their work.

Students who have taken elective art courses in 7th or 8th grade do not need to take this course before moving on to a related art medium.

Elements of Media Production

Grade Level: 10,11,12**Credits/Length:** 1 Credit – 1 Semester**Prerequisite:** None

Description: Elements of Media Production will provide students with a foundation in film, television, photography and music production. Students will explore video, sound and music editing, camera setup, broadcast studio setup and sound and music recording, and lighting.

Rock Band Essentials

Grade Level: 10,11,12**Credits/Length:** 1 Credit – 1 Semester**Prerequisite:** None

Description: Do you want to learn about the music industry? Rock Band Essentials I is the first step in your journey. Students will benefit from unique hands on instruction that incorporates learning basic chords and progressions, rock beats, bass lines, vocals, and songwriting. Study will include, but not be limited to digital drums, keyboards, and guitars. In this course, students will form a band and learn about the difficult, but rewarding process of bringing together a group of individuals into a rock band.

Writing for Media

Grade Level: 9,10,11,12**Credits/Length:** 1 Credit – 1 Semester**Prerequisite:** None

Description: Elements of Media Production will provide students with a foundation in film, television, photography and music production. Students will explore video, sound and music editing, camera setup, broadcast studio setup and sound and music recording, and lighting.

Intermediate Courses

Digital Design 1

*(Formerly Graphic Design)***Grade Level:** 9,10,11,12**Credits/Length:** 1 Credit – 1 Semester**Prerequisite:** None

Description: Communicating through art! Whether it be to advertise or sell, persuade or explain the graphic arts communicates with a targeted audience. The Adobe Creative Suite (Photoshop, Illustrator and InDesign) will be examined as the primary tools used to plan and execute graphically designed visual artwork. Students study the design principles, color theory, composition and spatial relationships. Projects may include image collage, typography, building a logo design/stationery, magazine cover/article layout, poster design for advertisement. This class builds skills that are applicable to the real world in the visual arts industry; the focus will be on finding creative visual solutions to communication problems using technical skills. In addition to hands on projects, the students will work to develop their art language, build artistic skills, provide and receive feedback and reflect on and revise their work.

Arts & Communication

Digital Design 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Digital Design I or Graphic Design



Description: Are you looking to build your skills in creative problem solving? Do you want improve your ability to communicate visually in this visual world? This course will continue to build on the skills using the Adobe Creative Cloud (CC), and gain exposure to additional Adobe CC applications. Project objectives may include illustration, publication layout, animation, typography, image editing, package design, web design. In addition to hands on projects, the students will work to develop their art language, build artistic skills, provide and receive feedback and reflect on and revise their work.

Fashion Merchandising & Design

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: Interested in the world of fashion? This is your opportunity to explore the concepts of buying and selling clothing in a retail setting as well as explore the creative, fashion design process. You will learn how to use the elements and principles of design to create eye-appealing styles. As an important part of merchandising and design, you will learn how to construct and sew clothing and apply those skills to create a garment of your choice.

Interior Design

Grade Level: 9,10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Articulated with Dakota County Technical College—College credit is available if course is taken during junior or senior year.

Prerequisite: None



Description: When you walk into a room, do you imagine a new design? Do you want to re-create the space in your own way? In Interior Design I, you will learn the basics of designing spaces for the interior and exterior of homes. This course will emphasize designing and drawing floor plans, types of furniture and furniture layout, window treatments, wall coverings, the history of housing, and the elements and principles of design. These skills will guide students to creatively and knowledgeably design rooms. Students will create floor plans and presentation boards that reflect their creativity as an interior designer.

Journalism 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Journalism 1 (Intro to Journalism)

NCAA Core Course

Description: The yearlong Journalism course gives you the basic knowledge and skills you need to be a part of SHS's student media. You will attend events, report on news, take photos and video and use advanced software to produce stories for the news website, the yearbook, and the broadcast show. Students should have an interest in hands-on work, current events, school news, storytelling, and media in general. A willingness to talk to people goes a long way. There are no prerequisites, but Photography, Digital Design (Graphic Design), and any writing course will be helpful.

Students will receive two semester credits and will be able to take Advanced Broadcast, Yearbook Editor, or News Editor after successful completion.

Photography 1

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Art Foundations or Introduction to Art

Required Materials: Flash drive, plastic page protectors, 3-ring binder. Camera equipment is available to check out, but students may provide their own camera equipment.



Description: Do you want to learn more about the art of taking pictures? The ability to control all of the settings on an SLR camera is a very powerful tool that allows for lots of creative flexibility in photography. This class is a great place to learn how to control camera settings, while improving photographic composition. This is a project-based class where students will have the opportunity to work with film in a darkroom, create digital photography, use Adobe Photoshop to edit digital photography and explore Photoshop tools. In addition to hands-on projects the students will work to develop their art language, build artistic skills, understand historical influences, provide and receive feedback, and reflect on and revise their work.

Photography 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Photography I

Required Materials: Flash drive, plastic page protectors, 3-ring binder. Camera equipment is available to check out, but students may provide their own camera equipment.



Description: Still love Photography, and want to stretch your creativity even further? Photography 2 will expand your knowledge and skills in the darkroom, improve Photoshop editing skills, and explore more techniques that apply to the current industry. Projects may include but are not limited to creating a series of photographs around a theme, studio lighting, darkroom manipulations and restoring old photographs. Careers in the current photographic industry will also be explored. In addition to hands-on projects the students will work to develop their art language, build artistic skills, understand historical influences, provide and receive feedback, and reflect on and revise their work.

Arts & Communication

Practical Art

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None



Description: This class takes the arts and teaches students to apply them to their everyday lives. Through the exploration of practical art mediums such as jewelry making, tie-dye, batik, glass art, mosaic and decoupage, students improve their artistic abilities. Students study and appreciate the historical and cultural significance of the craft of arts. In addition to hands-on projects, the students will work to develop their art language, build artistic skills, provide and receive feedback, and reflect on and revise their work.

Public Speaking

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

NCAA Core Course

Description: Public Speaking is a beginning course in public speaking. This course combines communication theory with practical speaking experiences. Students will learn how to plan, prepare, organize, outline, and deliver a speech. A variety of speaking experiences of varying lengths are required. Some types of speeches may include: values, career, demonstration, storytelling, oral interpretation, informative, persuasive, debate, and impromptu. This course will help students be successful with real-life experiences and in preparation for the required college public speaking course.

Advanced Courses

Yearbook Editor

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Introduction to Journalism

Description: Yearbook Editor gives committed and dedicated students the opportunity to continue and enhance their involvement in the production of the yearbook. Students will gather information, photograph activities and events, write text, design layouts, and learn software applications used to create the yearbook (YearTech Online, Adobe Creative Suite, etc.). Students will also assume the role of editor and work to plan, approve, improve, and proofread their classmates' work. Finally, students will study advanced journalism and design concepts as well as explore the business management side of publication.

Shakopee CAPS Digital Design

Grade Level: 11,12

Credits/Length: SHS: 3 Credits – 1 Semester

College: 6 Semester credits from Normandale Community College

Prerequisite: Recommended Digital Design 1 or Photography 1

Schedule: 1st Semester only (periods 1-3)

Location: Shutterfly



Eligibility: Entrance to CAPS is based on eligibility criteria and a completed application. Seniors must be in the top 50%; Juniors must be in the top 33% of their graduating class, or gain instructor approval. Limited space is available; placement will be determined by a review of all applications. All applications are due at the close of registration. See your counselor for any questions regarding the application process. Please use the link below or QR code to view application.



Application:

<https://goo.gl/2dJtIB>

Description: Shakopee CAPS Digital Design is ideal for students who are interested in developing professional and technical skills required to forge forward in exploring areas of graphic design, web design, digital photography and video production. This program will educate students in design methods, theory and creative problem solving utilized in the industry today. Students will learn how to create visual concepts and how those concepts communicate, are perceived and are interpreted.

Students will be fully immersed with our leading business partner, Shutterfly, where they will create a wide array of digital assets in a profession-based learning environment. This will provide opportunities to collaborate, in teams and individually, with mentors and business clients on real digitally produced media projects. This program will be led by a creative educator, and supported by diverse professionals visiting the classroom as guest lecturers and mentors. By networking with guest speakers and business partners, students will deliver real products to their clients, create a professional portfolio that illustrates their creative talent and explore career opportunities in the area of digital art.

Shakopee CAPS Digital Design Internship

Grade Level: 11,12

Credits/Length: SHS: 3 Credits – 1 Semester

Prerequisite: Shakopee CAPS Digital Design – Semester 1

Schedule: 2nd Semester only (periods 1-3)

Location: Various internship locations in Shakopee area

Eligibility: Acceptance into an internship will depend on student's application and interview. Students are NOT guaranteed placement into an internship



Description: The Shakopee CAPS Digital Design Internship will give students direct experience working in the field of digital design. Students will gain invaluable professional skills working alongside graphic design and business 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 create first-hand with design professionals. 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.



BUSINESS & ENTREPRENEURSHIP

Business & Entrepreneurship offers students industry relevant experiences that will allow students creative platforms to produce ideas and products that propel the growth of local, state, national, and the global economy. Career fields include marketing, sales, finance, hospitality and tourism, management, and entrepreneurship.



Draft - Business & Entrepreneurship Courses - Draft



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	 Existing Courses	 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
Area of Interest Gateway (Grade 7): Think Tank Middle School Electives (Grades 7 & 8): Innovation Lab Money Doesn't Grow on Trees Teen Chef	Accounting and Finance	Business Dynamics	Accounting 1 Finance and Investments	Banking and Finance Management
	Entrepreneurship and Business Management	Business Dynamics	*Management and Leadership	Entrepreneurship
	Hospitality and Restaurant Management	Business Dynamics Culinary Arts 1	Hospitality Management *Culinary Arts 2	Event Management
	Marketing and Sales	Business Dynamics	Marketing	Marketing Strategies
	Additional Academy Elective Courses:	Accounting 2 Macroeconomics International Business and Law *Business Technology	Baking and Pastry Culinary Arts 3 Sports and Entertainment Marketing E-Commerce and Social Media	
	CAPS Program:	Business Administration and Management		

*Indicates new courses beginning in the 2017-18 school year.

Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study

<p>Infographic Key</p>		<p>Fine Arts Credit</p>		<p>College Credit Opportunity</p>		<p>CAPS Program</p>
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Introductory Course

Business Dynamics

Grade Level: 9,10,11,12
Credits/Length: 1 Credit – 1 Semester
Prerequisite: None

Description: Amazon knows... Nike knows...Mark Zuckerberg knows...how to turn passion into profit! Uncover business secrets and learn the skills necessary to succeed in today's dynamic business environment. This course exposes you to the business cornerstones of marketing, entrepreneurship, finance, management, marketing and more. Students will participate in hands-on activities and have the opportunity to put concepts and skills into practice by competing at local, state, and national levels. Begin your journey to business success today!

Culinary Arts 1

Grade Level: 9,10,11,12
Credits/Length: 1 Credit – 1 Semester
Prerequisite: None

Description: If you are passionate about food and are considering a career in the culinary field, this course will help you develop the professional skills to be successful in the food & lodging industry. You will be immersed in hands-on labs and lessons to build your professional culinary skill set. You will master the fundamental techniques on how to make sauces, stocks, soups, breakfast foods and sandwiches. We will also explore nutrition, kitchen basics, food service equipment and safety and sanitation. This course is the first level of the ProStart® Program which is a two-semester industry-based program that prepares students for careers in the restaurant and foodservice industry.



Intermediate Courses

Accounting 1

Grade Level: 10,11,12
Credits/Length: 1 Credit – 1 Semester
Prerequisite: None
Required Materials: Calculator

Description: Accounting is the language of business, and many post-secondary institutions require this knowledge in business degree programs. This course will prepare students 1) who need a foundation for studying business and accounting at the post-secondary level; 2) who desire careers in related business fields for which some accounting knowledge and application is needed; or 3) who desire vocational preparation for an accounting career. This course is highly recommended for students who are interested in being a part of the business world in any capacity. Accounting will teach students how to apply accounting theory to typical business transactions. You will learn accounting procedures for starting a business, creating financial statements, and completing an accounting cycle for a service business organized as a sole proprietorship. Daily use of hands-on learning using web-based applications and Excel will take place. No matter what types of businesses rise and fall, there will always be a need for accountants and this class will only make you more marketable.

Accounting 2

Grade Level: 10,11,12
Credits/Length: SHS: 1 Credit – 1 Semester



College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: Accounting I
Required Materials: Calculator

Description: Accounting is the language of business and the second semester of accounting is highly recommended for any student planning to pursue any business degree or enter any field of business. Ensure your success at the post-secondary level and/or on the job by learning accounting while you are in high school. Continue your accounting knowledge and skills from Accounting 1 as we prepare accounting materials for a merchandising business organized as a corporation. Areas of study will include accounts receivables/payables, purchases, subsidiary ledgers, payroll, special journals, and end of fiscal period tasks. In addition, you will participate in the eMentor program sponsored by BestPrep, which gives you a real-world opportunity to work directly with a partner in the business field. This course is classroom based but includes daily online training materials and integrated computer applications.

Baking & Pastry

Grade Level: 10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: None

Description: This course will take the solid baking skills that you developed in Foods 1 to a whole new level. This course will introduce you to the art of confectionary crafting and edible creations. You will explore how to make artisan breads and learn techniques for making various kinds of pies, tarts and pastries. You will have the opportunity to learn how to make delicious food such as custards, mousse, homemade pretzels, and everyone's favorite – cookies! You will compete in an Ultimate Cake Boss competition against your classmates, demonstrating your newly developed cake decorating skills. For those whose hearts are set on creating the sweeter things in life, Baking and Pastry is the class for you. You don't want to miss it!



Culinary Arts 2

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Culinary Arts 1

Description: The Culinary Arts 2 curriculum provides a continued opportunity for students to acquire comprehensive knowledge of the food service industry. Students will be immersed in hands-on labs and lessons to advance their professional culinary skill set. Students will master the advanced techniques on how to make global cuisine, breakfast foods & sandwiches, salads & garnishes, and meat/seafood dishes. Students will apply nutritional principles to food preparation and storage, investigate marketing strategies & develop menus, and strengthen their business and math skills.

This course is the second level of the ProStart® Program which is a two-semester industry-based program that prepares students for careers in the restaurant and foodservice industry. Optional: Students are encouraged to find employment in the field in order to achieve the 400 hours (and two exams) required to earn the ProStart certificate.

Business Technology

(Formerly Computer Applications)

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Business Technology will give students exposure to utilize software and procedures that they can use in business applications. Students will enhance computer application skills on platforms such as word processing, spreadsheets, charting applications, desktop publishing, and use of the Internet for multiple office applications. They will also learn the appropriate times to choose one platform over another. Students will be exposed in-depth to business uses through simulated projects. Students will learn communication skills, human relation skills, decision-making skills, and the performance of office procedures and tasks. The production of quality work using advanced features of business software applications and the creation of job seeking documents such as resumes and cover letters. Skills learned in this course will be useful for students while furthering their education or working on a job.



Law

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Law affects every phase of a person's life. All citizens, therefore, regardless of their roles, should know what their legal rights and duties are and how to protect them. Law is a course designed to inform individuals of their rights and obligations in business and personal dealings. Included in the course are units directly related to students' lives including: Law and Minors, Minors and Employment Law, Family Law, Landlord and Tenants Rights, Motor Vehicle Law, School Law, Criminal Law, Consumer Law, Contracts, Minnesota Statutes, and Court Procedure. Landmark cases are integrated throughout the curriculum. The Internet is used as a resource to obtain historical as well as current legal information. A field trip to a Legal Expo is also planned. Students will then do a mock trial in which their knowledge of court procedures will be practiced.



Management & Leadership

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Management and Leadership will explore a variety of management strategies that will help you lead and influence others. It will provide business management concepts and principles in a realistic, investigative, and enriching manner. This course is designed to give students an understanding of how to communicate in the workforce, learn to make decisions, deal with conflict, and other management issues and current trends in the world of business. You will gain an understanding of how businesses use tools and structures to work together and operate.

Marketing

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: What do Coca-Cola, Apple, Under Armour and other top brands have in common? They are all able to maximize the success and profile of their business by generating excitement and hype around their products.

Whether developing a new energy drink or offering a promotion for the cell phone you cannot live without, marketing focuses on satisfying customer needs and wants while turning a profit. As we learn the “art of the sale,” students engage in the marketing and promotion of products and learn how to increase profits through the development of a 21st century advertising campaign. Students will use print, video, and online media resources to create promotional campaigns to demonstrate the core marketing principles of Product, Place, Price and Promotion. Students will explore how companies brand their products and services to compete in a global marketplace.

Personal Finance: Money Management & Wealth Building

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Required Materials: Calculator

Description: Personal Finance 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 goal setting, budgeting, banking, income and taxes, insurance, saving and investing, credit and identity theft, renting an apartment and risk management. Technology will be incorporated in simplifying these tasks. This course will provide a foundation for making informed personal financial decisions in college and beyond. Make sure you enroll in order to take control of your money.

Sports & Entertainment Marketing

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: This course is designed to provide students with the skills necessary to apply marketing concepts to the sports and entertainment industry. Students will explore the connection between marketing and the sports and entertainment industry. Students will have the opportunity to develop and design their own sports or entertainment franchise along with learning about marketing college, amateur, and professional sports; endorsements; and legal issues for sports and entertainment. A field trip to the Target Center is part of the semester curriculum.

Starting Your Own Business

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Be an entrepreneur! Be involved in the fastest growing segment of the job market today, running your own business. Business startups are the most successful when the owner has been educated about how to successfully run a business. The curriculum includes the ideas, the market, the financing, the business plan, franchising and many other aspects needed to create a business. Use the class to create your own business now or educate yourself for the potential of tomorrow.

Web Design 2

Grade Level: 10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: Web Design I

Description: Do you love to code? Did you enjoy your first Web Design class but wanted to go further? Enhance your coding skills and enroll in this class. Your skills will be taken to a new level. Designing and developing multimedia based websites that compel users to interact with your website is essential for today's web developer. A variety of web development tools will be used to develop multimedia websites for the changing World Wide Web landscape. This course will be project-based. You will become competent in multiple facets of web design including planning, development, and publishing. Enroll and become part of a fun, dynamic class.



Advanced Courses

Advanced Computer Applications

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Computer Applications

Description: This course covers advanced concepts and training in Microsoft Office: Word, Excel, PowerPoint, Outlook, and Access. Students will learn how to increase their productivity by using these applications together. Successfully completing this course will prepare students for entering the work world and/or college. It is highly recommended that students who plan on attending college complete this course. Students may seek certification as a Microsoft Office Specialist upon course completion and appropriate testing.

* Preparation for this certification will be accomplished during this class.

* Microsoft Office Specialist certification, the premier Microsoft desktop certification, is a globally recognized standard for demonstrating desktop skills. The Office Specialist program is helping meet the demand for qualified and knowledgeable people in the modern workplace.

CIS: Principles of Microeconomics (APEC 1101)



Grade Level: 12

Credits/Length: SHS: 2 Credits – 1 Semester

College: 4 semester credits from the University of Minnesota/Twin Cities

Prerequisite: None

Eligibility: Must meet the University of Minnesota's course admission requirements: Must be a junior or senior (recommended) in the top 20% of the class.

Fee: Field trip fee

NCAA Core Course

Description: Students who meet the requirements of qualification for the College in the Schools program will receive four semester credits in Economics from the University of Minnesota upon successful completion of this course. The main goal and focus of this course will be the issue of scarcity (the battle between unlimited wants versus limited resources). This beginning exploration of economic issues will consider the impact and role of government on current economic issues. Students will be required to write two major papers that explore the individual role in the overall global community.

Retail Management: Saber Shop

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Students will learn how to run a small business by operating the school store, the Saber Shop. The students will spend class time learning about general retailing principles, management, merchandising, advertising, and promotional principles, customer service, and store operations. In addition, students have the opportunity to work on leadership skills as they manage the store. As a class, we will share the responsibility of maintaining all of the daily, weekly, and monthly operations of running a successful business. Join in the fun of accomplishing the business goals we set. What great work experience while earning a credit! Your homework will involve working in the store during class and outside of class hours. Good written and verbal communication skills are necessary to be successful in this course.

Shakopee CAPS Business Administration & Management



Grade Level: 11,12

Credits/Length: SHS: 3.5 Credits – 1 Semester

College: 7 semester credits will be available from Normandale Community College

Schedule: 1st Semester only (periods 1-3)

Location: Valleyfair, Mystic Lake, Canterbury Park & MN Renaissance Festival

Prerequisite: None

Eligibility: Entrance to CAPS is based on eligibility criteria and a completed application. Seniors must be in the top 50%; Juniors must be in the top 33% of their graduating class, or gain instructor approval. Limited space is available; placement will be determined by a review of all applications. Please pick up an application in the Career Center. All applications are due at the close of registration. See your counselor for any questions regarding the application process.



Application: <https://goo.gl/2dJtlB>

Description: Shakopee CAPS Business Administration & Management program provides a dynamic introduction to business with unparalleled access to RiverSouth – Land of Big Fun (Mystic Lake, Valleyfair, Canterbury Park and Renaissance Festival). Students will partner with leading experts from these regional business centers to learn the principles of business and management. The hands-on, project driven curriculum will include marketing, sales, hotel and restaurant management, event planning, human resources training and development, and leadership and management skills.

Shakopee CAPS Business Administration & Management Internship



Grade Level: 11,12

Credits/Length: SHS: 3 Credits – 1 Semester

College: 2 semester credits may be available from Normandale Community College

Schedule: 2nd Semester only (periods 1-3)

Location: Various internship locations in Shakopee area

Prerequisite: Shakopee CAPS Entertainment & Tourism Management – Semester 1

Eligibility: Acceptance into an internship will depend on student's application and interview. Students are NOT guaranteed placement into an internship.

Description: The Shakopee CAPS Business Administration & Management Internship will give students direct experience working in the dynamic field of business. Students will gain invaluable skills working alongside business and management 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. Through authentic work, students will learn first-hand the high expectations of the industry. 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.



ENGINEERING & MANUFACTURING

Engineering and Manufacturing is a high tech, high skill, high demand area that will help students generate their own jobs and opportunities. Career fields include manufacturing, robotics, transportation, design, electronics, architecture, construction, and engineering.



Draft - Engineering & Manufacturing - Draft



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)
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MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway (Grade 7): Teen Engineer Middle School Electives (Grades 7 & 8): GTT: Architecture (PLTW) GTT: Design and Manufacturing (PLTW) GTT: Robotics (PLTW)	Architecture and Construction	Civil Engineering & Architecture (PLTW**) Intro to Manufacturing	Construction	Construction Management and Development
	Manufacturing and Fabrication Technologies	Intro to Manufacturing	Welding and Metal Fabrication Wood Production Technologies	Manufacturing Design and Development
	Engineering and Design	Intro to Engineering Design (PLTW**)	Principles of Engineering (PLTW**)	Engineering Design & Development (PLTW**)
	Transportation Technologies	Small Gas Engines	* Marine, Motorsport, and Outdoor Power Equipment	Advanced Transportation Systems
	Additional Academy Elective Courses:	Aerospace Engineering (PLTW) Computer Integrated Manufacturing (PLTW)		
	CAPS Program:	Future Programming To Be Determined		

*Indicates new courses beginning in the 2017-18 school year.

** Project Lead the Way © affiliated course | pltw.org

Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study



Introductory Courses

Civil Engineering & Architecture (CEA) A & B (PLTW)



Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: None

Fee: A lab fee is required of \$50 (\$25/semester)

Description: Civil Engineering and Architecture is the study of the design and construction of residential and commercial building projects. The course includes an introduction to many of the varied factors involved in building design and construction including building components and systems, structural design, stormwater management, site design, utilities and services, cost estimation, energy efficiency, and careers in the design and construction industry. Students will also get the opportunity to construct various models of structures using the 3-D Printer, and Laser Engraver. This course is completed with a capstone experience in which students work a real-world situation, along with help of professionals from the industry to come up with a solution that they then present to a team of engineers.

Intro to Engineering Design (IED) A & B (PLTW)



Grade Level: 9,10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: None

Fee: A lab fee may be assessed to cover the cost of extra materials

Required Materials: 1 4" 3-ring binder, paper, mechanical pencil, 10 tabbed dividers

Description: Introduction to Engineering Design (IED) A & B is the starting point for students who are interested in becoming an engineer. See if you have what it takes to create the next great invention. In this class you will learn how to efficiently design solutions to problems, create the solution on the computer and compete against other groups to see whose solution is the best. If you are looking at getting ahead start on an engineering degree this class is a great opportunity, not only do you learn valuable skills you can also receive 3 credits to the University of Minnesota.

If students pass the course at 85% average for the year and the college final at 70% they are eligible for 3 college credits. This course also has weighted grades towards students GPA

This is a lab class and there are fees involved to cover the costs of materials that the student will bring home as completed projects. If the student drops the class after 2 weeks the materials fee is NOT refundable.

Small Gas Engines

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Fee: A lab fee may be assessed to cover the cost of extra materials

Description: Have you ever wondered how an engine works? Have you thought about a career in the automotive, marine or power sport industries? Small Gas Engines is a great way to explore career options while learning the principles of how a small gas engine works. In this class you will learn about the principles of two-cycle and four-cycle small gas engines, the tools that are used to work on them, and how to disassemble and reassemble a working engine. A Briggs and Stratton engine will be provided for you.

Technology Challenges

Grade Level: 9

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Fee: A lab fee may be assessed to cover the cost of extra materials

Required Materials: 1 - 3" 3-ring binder, mechanical pencil

Description: Technology Challenges is a project-based course where Science, Technology, Engineering, and Math (STEM) come alive! Students will be challenged to solve a variety of Technology challenges in the high demand areas of design, robotics, automation, manufacturing, and transportation. Projects could include designing and creating a laser engraved/cut product, competing in a VEX robotics challenge, egg bungee challenge, or fabricating and testing a boat hull. Technology Challenges is your opportunity to apply the engineering design process in order to create, build, and test a variety of exciting projects.

Welding 1

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Fee: A lab fee is required of \$25

Description: If you would like to learn a new skill and have fun while doing so Welding 1 is the course for you. Students will be introduced to OAW (Oxy-acetylene welding) and SMAW (Shielded metal arc welding). This course combines hands-on experience with classroom theory. Students will be challenged with several fun and creative projects like "Crazy Critters" and "Garden Guards." Welding 1 is required for admission into Welding 2.

Engineering & Manufacturing

Woodworking 1

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Fee: A lab fee is required of \$25

Description: Woodworking 1 qualifies as a fine arts credit! This course is an introduction to the art of woodworking. Students taking this class will acquire the basic knowledge needed to design and build a piece of furniture or cabinetry. The course combines hands-on experience using a variety of hand and power tools, with classroom theory. Students in this class will be exposed to the CNC router while building a piece of furniture for their own room or home. Students will also use the lathe and a laser engraver to turn and engrave a goblet of their own design. This course is required for admission to Woodworking 2.



Computer Integrated Manufacturing (CIM) - A & B (PLTW)

Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: None

Fee: A lab fee is required of \$50 (\$25/semester)

Description: We are surrounded by products that have been designed and manufactured by people. Any product that is mass produced needs some help from robots, computer controlled machinery, and the people that run, build, and program these machines. In Computer Integrated Manufacturing (CIM) you will really get hands-on experience with using cutting edge manufacturing technology. You will achieve these skills: designing products in Autodesk Inventor that will be manufactured in our own lab, creating programs that machines and robots use to manufacture products, designing and building the machines used in manufacturing, and creating a flexible manufacturing system.



Intermediate Courses

Construction I – A & B

Grade Level: 10,11,12

Credits/Length: 2 Credits – Full Year

Prerequisite: None

Fee: A lab fee of \$25 will be assessed.

Description: Have you ever walked or driven by a new residential neighborhood, and asked yourself how these giant structures were being built? Construction 1 takes students through the basic steps needed for wood framed residential construction. Students will understand how carpenters and other trades people skillfully, design, construct, install, and repair structures to comply with existing codes.

Students will also read blueprints and specifications pertaining to standards and materials used in residential construction. Finally students will form a small business, which will allow them opportunities to run a company from ordering to delivery, work with a client, and provide new construction to the community.

Aerospace Engineering(AE) (PLTW) – A & B

Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: Introduction to Engineering Design (IED)

Fee: A lab fee is required of \$50 (\$25/Semester)

Required Materials: 3" 3-ring binder

Description: Aerospace Engineering propels students' learning in the fundamentals of atmospheric and space flight. As they explore the physics of flight, students bring the concepts to life by designing an airfoil, propulsion system, and rockets. They learn basic orbital mechanics using industry-standard software and explore robot systems through projects such as remotely operated vehicles. Students are able to gain college credit through successful completion of the end of course exam and maintaining an 85% average.



Construction 2 – A & B

Grade Level: 11,12

Credits/Length: 4 Credits – Full Year (2 Period Block)

Prerequisite: Construction 1 A & B

Fee: A lab fee is required of \$25

Description: This course is designed to provide the opportunity for students to apply learning from Construction I to solving new problems in many construction areas. Students with advanced skills and using advanced techniques and materials will understand how carpenters and other trades-people skillfully construct, install, erect and repair structures to comply with existing codes and craftsmanship. Students will also read blueprints and specifications pertaining to standards and materials used in construction. As in Construction I, students must be willing to work with a variety of hand tools, power tools, and construction equipment in a variety of conditions involving weather, heights, enclosed areas, and physically demanding situations. Hard hats and safety glasses are required!

Advanced students, both men and women, will have the opportunity to apply the techniques learned in the classroom on actual construction projects such as wall modules, storage sheds, decks, and possibly a house. Local construction contractors will provide opportunity for placement of advanced students in apprenticeship programs and jobs in a variety of related construction careers.

Engineering & Manufacturing

Marine, Motorsport, & Outdoor Power Equipment



Grade Level: 10,11,12

Credits/Length: 1 Credits – 1 Semester

Prerequisite: Small Gas Engines

Fee: A lab fee may be assessed to cover the cost of extra materials

Description: Would you like to have the ability to take something apart, make an adjustment or two, reassemble it and have it work better than ever? Do you love snowmobiling, jet skiing, riding around on your ATV? Marine, Motorsport and Outdoor Power Equipment will give you the hands-on experience you need to be successful as an owner, operator and technician. The marine/motorsport/air-cooled engine field is experiencing phenomenal growth and is expected to grow at an even faster rate in the coming years. Career opportunities exist in all areas of the country in both urban and rural areas. This program offers detailed instruction in the operation, maintenance and repair of internal combustion engines and the equipment they power. Students will gain hands-on experience while working on a wide variety of engines and equipment.

Principles of Engineering (POE) A & B (PLTW)



Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Recommendation: Introduction to Engineering Design (IED)

Fee: A lab fee is required of \$50 (\$25/Semester)

Description: Principles of Engineering (POE) is a course designed to take you further into the world of engineering by challenging your mind and building skills. Although not required, it is recommended that Introduction to Engineering (IED) is taken prior to this class, it helps to build a foundation for understanding functions of Autodesk Inventor and the many types of engineering terms and design process. Engineering is NOT boring; in this class we will be using a variety of equipment to include laser tables, and VEX robotic kits. We will also learn how to program machines, build gliders, and build catapults, as well as complete many other projects. This is yet another PLTW course that allows you to earn 3 credits from the University of Minnesota.

Welding 2 – Design & Fabrication

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Welding 1

Fee: A lab fee is required of \$25

Description: Did you like welding 1? Welding 2 is an advanced course where students will expand upon the skills and concepts acquired in Welding 1; and explore other areas of metalworking such as casting, forging, and machining. In this course students will be asked to design and manufacture a project of their choice.

Woodworking 2



Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Woodworking 1

Fee: A lab fee is required of \$25

Description: You have successfully complete Woodworking 1. Now is the time to use those skills to design and manufacture your own piece of furniture. Woodworking 2 is an advanced course where students will expand upon the skills and concepts acquired in Woodworking 1, while exploring other facets of woodworking such as laminating, faceplate turning and advanced joinery. In this course students will be asked to design and manufacture a project of their choice.

Advanced Courses

Engineering Design and Development (EDD) - A & B (PLTW)



Grade Level: 11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: Need to have taken a minimum of two other PLTW courses

Fee: A lab fee is required of \$50 (\$25/Semester)

Required Materials: USB Flash Drive (more than 520 MB)

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 the 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 the 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-working skills. Throughout this course you will find yourself working side by side with an industry mentor, 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!

Super High Mileage Vehicle

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Taken one of the following: IED, CIM, Welding, Small Gas Engines

Fee: A lab fee is required of \$25

Description: Would you like to design, build, test, and race a single person vehicle? In this course students will work in teams to produce a vehicle with the highest gas mileage possible. Our class will then use these vehicles to compete with other schools throughout the state and the nation. If you are interested in engineering and the automotive field, or perhaps just the feeling of freedom, the open road, and the wind blowing through your hair, this class is for you!



Woodworking 3

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Woodworking 1 & 2

Fee: A lab fee is required of \$25



Description: This is a VERY advanced course in the art of Woodworking and cabinetmaking. In this course students will learn cabinetmaking skills along with the use of CNC equipment, which uses computers to control a router. This class is one that will challenge your skills!



HEALTH
SCIENCE

Health Science education will provide students with the knowledge and skills to pursue this high demand industry. Health Science career fields include biomedical science, exercise science, health and wellness, nutrition, and healthcare fields.



Draft - Health Sciences - Draft



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

Course Title Key	 Existing Courses	 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
Area of Interest Gateway (Grade 7): Snack Attack Middle School Electives (Grades 7 & 8): GTT: Medical Detectives (PLTW) 2 Fit 2 Quit Code Red	Biomedical	* Human Body Systems	Principles of Biomedical Science (PLTW**)	Medical Interventions (PLTW**)
	Public Health	* Human Body Systems	Global Health & Disease Prevention	Community Health Promotions
	Exercise Science	* Human Body Systems	Exercise Physiology and Biomechanics	Sports Medicine and Rehabilitation
	Healthcare	* Human Body Systems	Principles of Biomedical Science (PLTW**)	Medical Simulation
	Additional Academy Elective Courses:	Medical Terminology Kinesiology: A Body in Motion * Nutrition for the Human Body CIS: Human Physiology, Technology, and Medical Devices		Integrative Medicine Veterinary and Animal Science Pharmacology Biotechnology / Innovations
CAPS Program:	Healthcare and Medicine			

*Indicates new courses beginning in the 2017-18 school year.

**Project Lead the Way © affiliated course | pltw.org

Students in the Class of 2021 & Beyond will have to complete a 3 Course Program of Study



Introductory Courses

Human Body Systems

(Formerly Human Anatomy & Physiology)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Students examine the interactions of human body systems as they explore human anatomy and physiology associated with biomedical sciences, healthcare, public health and exercise science. Students build organs and tissues on a skeletal Maniken®; monitor body functions such as muscle movement, muscles strength, heart rate, blood pressure, and respiration. Human anatomy studies will include dissections on a variety of lab specimens.

Nutrition for the Human Body

(Formerly Nutrition & Foods)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Learn what to eat and why! Nutrition for the Human Body will teach you how to prepare foods that will help you fuel the human machine. In this course you will learn how to design and prepare diets that will meet nutritional needs, as well as help others improve their performance, prevent diseases, achieve optimal health, and reach their goals. You will deepen your understanding of major nutrients, the psychology of eating, digestion and energy systems, and building diet programs through lab and classroom experiences. This course will expose you to careers in personal training, dietetics, nutrition, physical/occupational therapy, nursing, and athletic training.

Intermediate Courses

Principles of Biomedical Science (PLTW)

Grade Level: 10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: None

Description: In this intermediate level course, students explore concepts of biology and medicine to determine factors that led to the death of a fictional person. While investigating the case, students examine autopsy reports, investigate medical history, diseases, and explore medical treatments that might have prolonged the person's life. The activities and projects introduce students to human physiology, genetics, infectious disease, medicine, and research processes while allowing them to design their own experiments to solve problems.



Advanced Courses

CIS: Human Physiology, Technology, and Medical Devices – A & B (BIOL 1015)

Grade Level: 11,12

Credits/Length: SHS: 2 Credits – Full-Year - Science Elective

College: 4 Semester credits from the University of Minnesota/Twin Cities

Prerequisite: Honors Chemistry A & B

Eligibility: Must meet the University of Minnesota's course admission requirements: Must be a junior or senior who earned at least a B or better in a rigorous high school chemistry course.

Fee: Recommended field trip fee.

NCAA Core Course

Description: [This course is articulated with the University of Minnesota and students successfully completing this course will earn 4 University of Minnesota semester credits.] CIS Human Anatomy and Physiology is a freshman-level, introduction to Human Anatomy and Physiology. While this course will satisfy U of M requirements for "biological science with a lab," it is not a substitute for higher level (3000 level) anatomy and physiology courses required for health care careers such as nursing.

This course covers the main organ systems of the human body, placing emphasis on their relationships to normal and abnormal health. Students will learn to identify and locate many anatomical structures and understand how each works individually and in cooperation with other parts to maintain homeostasis (balance) in the body. The course will include group work, discussion, writing, lab work and out of class projects.

Healthcare Core / Nursing Assistant (HCC 1000-1070 & NURS 1075)

Grade Level: 11,12

Credits/Length: SHS: 2 Credits – 1 Semester – Science Elective

College: 4 semester credits from Normandale Community College

Schedule: 2 Periods, 1 Semester

Eligibility: Juniors in the top 33% of their class;
Seniors in the top 50% of their class;
or Instructor approval.

Description: This course is an introduction to basic nursing care skills and concepts necessary to prepare you to take the examination to be a Nursing Assistant/Registered (NA/R) with the State of Minnesota and then be employed in a healthcare facility under the direct supervision of a licensed nurse. It is required that the Health Care Core Course is an integral part of this Pathway.



Medical Interventions (PLTW) – A & B**Grade Level:** 11,12**Credits/Length:** 2 Credits – Full Year**Prerequisite:** None

Description: Medical Interventions (MI) allows students to investigate the variety of interventions involved in the prevention, diagnosis, and treatment of disease as they follow the lives of a fictitious family. A “How-To” manual for maintaining overall health and homeostasis in the body, the course will explore how to prevent and fight infection, how to screen and evaluate the code in our DNA, how to prevent, diagnose, and treat cancer, and how to prevail when the organs of the body begin to fail. Through these scenarios students will be exposed to the wide range of interventions related to immunology, surgery, genetics, pharmacology, medical devices, and diagnostics. Each case scenario will introduce multiple types of interventions; reinforce concepts learned in the previous two courses, and present new content. Interventions may range from simple diagnostic tests to treatment of complex diseases and disorders.

Shakopee CAPS Healthcare & Medicine**Grade Level:** 11,12**Credits/Length:** SHS: 3 Credits – 1 Semester**College:** 6 semester credits from Normandale Community College**Schedule:** 1st semester only (periods 1-3)**Location:** St. Francis Regional Medical Center**Prerequisite:** Recommended previous or concurrent enrollment in Biology

Eligibility: Entrance to CAPS is based on eligibility criteria and a completed application. Seniors must be in the top 50%; Juniors must be in the top 33% of their graduating class, or gain instructor approval. Limited space is available; placement will be determined by a review of all applications. Please pick up an application in the Career Center. All applications are due at the close of registration. See your counselor for any questions regarding the application process.

**Application:** <https://goo.gl/2dJtlB>

Description: Shakopee CAPS Healthcare and Medicine program fully immerses students in St. Francis Regional Medical Center providing unprecedented access to real world experiences in the dynamic field of healthcare and medicine. Partnering with experienced medical professionals, students will advance their understanding of healthcare systems, communications, legal issues, medical terminology, patient care, professionalism, ethics, and explore many career opportunities in healthcare.

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.

Shakopee CAPS Healthcare & Medicine Internship**Grade Level:** 11,12**Credits/Length:** SHS: 3 Credits – 1 Semester**College:** 2 semester credits may be available from Normandale Community College**Schedule:** 2nd Semester only (periods 1-3)**Location:** Various internship locations in Shakopee area**Prerequisite:** Shakopee CAPS Healthcare & Medicine – Semester 1

Eligibility: Acceptance into an internship will depend on student’s application and interview. Students are NOT guaranteed placement into an internship.

Description: The Shakopee CAPS Healthcare & Medicine Internship will give students direct experience working in the healthcare field. Students will gain invaluable professional skills working alongside healthcare 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 healthcare 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.





Skills students gain in the Human Services could be applied across all academic disciplines. Human Services courses benefit both the community and students while encouraging students to look beyond themselves to serve others. Career fields include human development, psychology, education, legal fields, law enforcement, and public services.




Draft - Human Services - Draft



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)
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MIDDLE SCHOOL	HIGH SCHOOL			
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses
Area of Interest Gateway (Grade 6): Be The Change Middle School Electives (Grades 7 & 8): Law and Order Stand Up for Shako!	Teaching and Educational Services	Intro to Human Development *Human Relations	Teacher Cadet 1	Teacher Cadet 2
	Law and Legal Services	*Criminal Justice and the Court	Trial Law and Justice Intermediate Criminal Justice	Advanced Legal Systems Advanced Criminal Justice
	Public Service and Leadership	*Human Relations	Transformational Leadership	Public Advocacy and Change
	Social and Mental Health Services	Intro to Human Development	Mental Health Disorders	Social and Mental Health Services
	Additional Academy Elective Courses:	CIS Exploring Teaching Professions Student Ambassador Great Leadership Opportunities Instructional Technology Solutions		*Advanced Child Development Family Dynamics International Politics and Law Social Psychology
CAPS Program:	 Junior Reserve Officer Training Corp (JROTC)			

*Indicates new courses beginning in the 2017-18 school year.
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Introductory Courses

Criminal Justice & the Court

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Criminal Justice and the Court is a descriptive overview of the criminal justice system designed to familiarize students with the functions, structure, and organization of the people and agencies involved. Specifically, the course shows students how the criminal justice system initially responds to the crime, the processes and procedures that follow, and how violations of the law are ultimately resolved through a hands-on learning experience.

Human Relations

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: A growing expectation for today's young adults entering the workforce, is the ability to work effectively in a diverse environment. This course is designed to help students understand themselves, core beliefs, values, and personal ethics. Students are provided the opportunity to achieve a deepened sense of awareness of not only themselves, but others. This understanding is applied to human relations at home, school, work, and within the community. The topics covered include the impact of personal and organizational values, self-awareness, cultural awareness, conflict resolution, diversity, stress management, and effective leadership skills.

Intro to Human Development

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: This course will provide you with the background knowledge to work in career fields that focus around helping others. We will study how and why people change and stay the same over their lifetime. Students will focus on social, emotional, physical, cognitive and moral development from birth to end of life. Developmental stages and milestones covered are pregnancy, birth, infancy, childhood, adolescence, adulthood and later years of life. Students will have opportunities to experience the various stages of development through hands-on, project-based learning.

Intermediate Courses

Advanced Child Development

(Formerly Child Development 2)

Grade Level: 10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: Introduction to Human Development or Child Development I

Description: Advanced Child Development will help you better understand children ages birth to five. We will learn about the stages of development children go through and various ways they learn. During this course we will interact with young children by having authentic learning experiences within the community. We will discuss careers involving children as well as parenting skills for raising children ages birth through five. This course is relevant for anyone wishing to interact with children in the future.

Sociology of the Family

Grade Level: 10,11,12

Credits/Length: SHS: 1 Credit – 1 Semester

College: Students can meet the requirements for college credit in this course. Please see instructor or your counselor for details.

Prerequisite: None

Fee: A fee may be assessed for consumable supplies

Description: Families are the basic unit of society and each of us is a part of one. In this course we will investigate adult roles in society, mate selection, engagement, marriage, conflict resolution, interpersonal relationships, family finances, domestic violence, divorce, raising children, and death/grief. This is the perfect class for anyone who is interested in understanding how families function in today's society.

Teen Issues & Stress Management

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Healthy Lifestyles

Description: This course will concentrate on the following four attributes of emotional intelligence and the associated skills: Self-awareness, Self-management, Social awareness, and Relationship management.

All students will create and present a comprehensive emotional development project in which they will explore life experiences and how those experiences have shaped the student, an expression of the real person void of the pressures to conform and fit into the environment, and will create of a plan on how to meet personal goals and aspirations as they move forward in life.

Advanced Courses

GLO: Great Leadership Opportunities – A & B

Grade Level: 12

Credits/Length: 1 Credit – Full Year

Eligibility: An application and interview with instructor is required

Application: <https://qoo.gl/nFmzHU>



Description: Students will have the opportunity to lead homeroom groups throughout the school in a variety of academic, career-planning, culture- and character-building activities. This course is for students interested in a real-life, hands-on leadership experience within the high school. Interested students will be self-motivated and passionate about changing our building for the better. "GLO taught me how to be responsible for something other than just my homework assignments," notes a former GLO leader. "I can't thank you enough for the life long skills you have taught me."

Enrollment requires approval from instructors and is based on teacher recommendation.





SCIENCE & TECHNOLOGY

Science & Technology promotes students to be leaders in the construction and development of dynamic and ever-changing industries. The education will reflect the modern needs of our global society and prepare our students to successfully utilize skills that will contribute to the betterment of our community. Career fields include investigative science, math, applied science & technology, and computer science.



Draft - Science & Technology - Draft



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)
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MIDDLE SCHOOL	HIGH SCHOOL				
Area of Interest Courses (Grades 6-8)	Program of Study	Introductory Courses	Intermediate Courses	Advanced Courses	
Area of Interest Gateway (Grade 6): Programming is Electric Middle School Electives (Grades 7 & 8): Invisible World of Science & Technology Apps Creation	Electrical Systems	*Electricity	Energy and Power Generation Circuit Design	Technology Design and Development	
	Information Technology Solutions	Computer Science Principles (PLTW**) *Principles of Computer Hardware	Computer Hardware Applications	Technology Design and Development	
	Computer Science	Computer Science Principles (PLTW**)	*Mobile OS Development *Web Development	Technology Design and Development	
	Green Energy and Innovative Technologies	Limited Resources, Unlimited Energy	Innovative Solutions for Sustainable Development	Environmental Innovations	
	Additional Academy Elective Courses:	Cyber Security Technology Design and Development 2 Computer Science Applications (PLTW)			Food and Agriculture Sustainability CIS: Energy, Environment, and Society
	CAPS Program:	Future Programming To Be Determined			

*Indicates new courses beginning in the 2017-18 school year.

**Project Lead the Way © affiliated course | pltw.org

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Introductory Courses

Computer Science Principles (PLTW)

(Formerly Computer Science Engineering)

Grade Level: 9,10,11,12

Credits/Length: SHS: 2 Credits – Full Year

College: Possible college credit with a score of 3 or better on the National AP Exam.

Prerequisite: None

Description: With billions of unique connected computer devices in the world, it is shocking how little most of us know about how these powerful tools work. Computer Science deals with the digital automation of the algorithms that make this possible. In this introduction to the discipline of Computer Science, students create apps for mobile devices, automate tasks in a variety of languages, find patterns in data, and interpret simulations.

Students will have the option to take the AP Computer Science Principles Exam at the end of the course.

Electricity

(Formerly Circuits, Power, and Networking)

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Fee: A lab fee is required of \$25

Required Materials: 1 ½" 3-ring binder

Description: This course provides an introduction to electricity and its applications. Concepts are applied and reinforced through project-based learning. We will explore the world of circuitry, basic wiring, and construction of electrical projects. Students will develop electronic devices that solve a problem; sample projects include transistor radios, electric motors, and megaphones. If you enjoy disassembling electronics and figuring out how they operate, Electricity is the class for you!

Limited Resources; Unlimited Energy

(Formerly Energy Resource and Conservation)

Grade Level: 9,10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: Energy, oxygen, water, food, shelter; the five basic resources we need to survive - but with over 7 billion people worldwide, what if these resources are not limitless? Conservation is becoming a larger part of our discussion of survival. Through experiments, research, observations and projects, students will explore the implications of climate change and overpopulation as they impact the sharing of resources. While investigating each resource, students will be exposed to the ethical challenges surrounding each area and will gather and use evidence to propose and support possible solutions.

Principles of Computer Hardware

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Description: This semester-long course is a hands-on study of computer repair and maintenance, and “tech knowledge.” You will install and troubleshoot operating systems and learn the hardware and software basics of computers. Computers will be networked, both with wires and wirelessly. Peripherals will be installed and maintained. A short amount of time will be spent learning about the features of mobile devices and how to make them work with a desktop and/or laptop computer. This course is intended to offer some of the topics associated with an A+ certification.

Intermediate Courses

Mobile OS Development

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Recommended - Computer Science Engineering or Computer Science Principles

Description: Students will look “under the hood” of iOS devices, learning how an operating system controls an iPad or other mobile device. They’ll develop iOS apps, using Swift to manage how apps are used—how, for example, can you maximize memory for videos on your phone, and minimize memory for background apps you don’t use? Students will solve a problem given to them by a client, using Agile Workflow to work in groups.

Web Development

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: Recommended - Computer Science Engineering or Computer Science Principles recommended

Description: Every minute, 571 websites are created and over 3.2 billion people use the Internet. Web Development deals with the language, skills, and thinking involved with creating and managing websites. In this intermediate course, students will create Web visuals, manage behind-the-scenes information, and work through common Internet-related problems such as database efficiency and cybersecurity. Students will leave this course familiar with the languages of HTML, Javascript, and PHP, ready to design and develop the Internet of the future.

Advanced Courses

Ecology

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester – Science Elective

Prerequisite: Successful completion of Biology A & B

Note: Students taking this class must also sign up for Environmental Ethics.

Description: This class is designed to attract the student who has a passion for the environment and to provide that student with a system of thought, through the application of the scientific method, service learning, ethics and classical logic, to evaluate human interaction with the environment. In a real-world approach, this course will include partnerships with the Minnesota Department of Natural Resources and Trout Unlimited. The classroom environment will include the Eagle Creek River System. The mission of this course is to assist students in developing an understanding of the direct footprint humans leave on the natural world and to explore methods for diminishing the impact of humans on the environment.



Environmental Ethics

Grade Level: 11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Required Materials: Parent permission to drive to off-campus locations.

Graduation Requirement: Social Studies

Note: Students taking this class must also sign up for Ecology.

Description: This class is designed to attract the student who has a passion for the environment and to provide that student with a system of thought, through the application of the scientific method, service learning, ethics and classical logic, to evaluate human interaction with the environment. In a real-world approach, this course will include partnerships with the Minnesota Department of Natural Resources and Trout Unlimited. The classroom environment will include the Eagle Creek River System. The mission of this course is to assist students in developing an understanding of the direct footprint humans leave on the natural world and to explore methods for diminishing the impact of humans on the environment.

Instructional Technology Solutions

Grade Level: 10,11,12

Credits/Length: 1 Credit – 1 Semester

Prerequisite: None

Eligibility: An application and interview with technology staff is required

Application: <https://goo.gl/qJDG6g>



Description: Are you the person your friends run to for tech help? Do you have a knack for working with people? This semester-long course is a hands-on study of technology integration and customer service in a technology-rich educational context. Students in this course will staff a technology help desk and will be required to assess the tech issues of your peers and teachers throughout the day to find the best approach to addressing or solving the problem. In addition, you will complete and maintain projects that research, review and recommend the latest applications used in an educational setting.

YOUR FUTURE BEGINS NOW

> 1ST SEMESTER - CLASSROOM EXPERIENCE

CAPS students will report each morning to the business partner site for their 1st semester. Students will work with a SHS teacher and business professionals from the partnering company and beyond. They will earn high school elective credit and college credit at the same time.

> 2ND SEMESTER - INDIVIDUAL INTERNSHIP

Students will work directly with area businesses in an internship experience developing professional skills while working side by side with the industry's experts on authentic projects and tasks. Students will continue to meet with their teacher weekly to grow their professional skills. Internship placement is competitive and it is the goal of the district to find a good fit for all students.



"The CAPS program has given me the opportunity to explore the healthcare environment first hand. I believe that CAPS is a jumpstart to my potential healthcare career."

NABILA SYED

Shakopee CAPS Healthcare & Medicine Student



BUSINESS PARTNERS

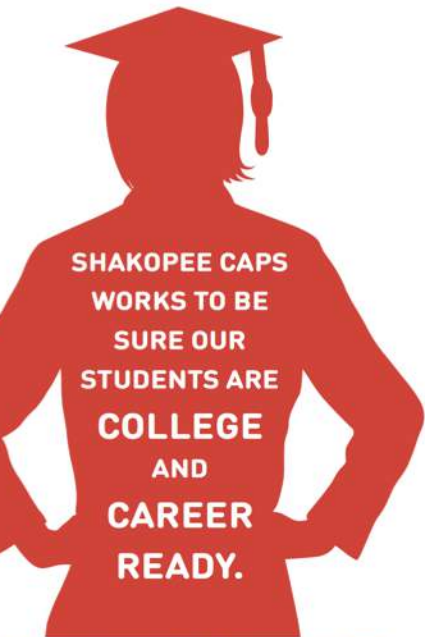
SHUTTERFLY INC





\$30,000

The average college student changes their major 3 times and accrues more than \$30,000 in college debt. Students in the Shakopee CAPS program are able to close the confusion gap before it costs them.



OUR PROGRAMS

- > **HEALTHCARE & MEDICINE** program fully immerses students in St. Francis Regional Medical Center to give them access to real world experiences in the field of healthcare and medicine.
- > **DIGITAL DESIGN** is ideal for students interested in exploring graphic design, web design and digital photography. Students will be immersed at Shutterfly to learn design methods, theory and creative problem solving. Students will learn how to create and use visual concepts and how to communicate those concepts.
- > **BUSINESS ADMINISTRATION & MANAGEMENT** provides a dynamic introduction to business with unparalleled access to RiverSouth – Land of Big Fun (Canterbury Park, Mystic Lake, Renaissance Festival, and Valleyfair). Students will partner with leading experts from these regional business centers to learn the principles of business and management.



EDUCATION PARTNER



Special Permission Courses

Mathematics

Algebra 1 – A & B

Grade Level: 9,10,11,12

Credits/Length: 2 Credits – Full Year - Elective

Prerequisite: Pre-Algebra

Required Materials: Scientific calculator

Description: The course will introduce relationships of the following types: linear, quadratic, exponential, and rational. Other topics included are radicals, coordinate geometry, proportions, beginning probability and statistics. This class will prepare the student to take Algebra 2.

English Learners (EL)

These courses are designed exclusively for English Language Learners - Students who speak English as a second language / not their primary language

The EL program is designed for students with a home language that is something other than (or in addition to) English. Students in the EL program learn English through listening, speaking, reading, and writing for social and academic purposes. Students move through EL levels as determined by their rate of language development and language proficiency scores. The amount and type of EL service is determined by EL level, ranging from self-contained English Language classes (listed below) to language services provided in co-taught content areas

EL 100 – Level 1

Grade Level: 9,10,11,12

Credits/Length: 4 Credits – 2 hours per day – Full Year- Elective

Prerequisite: Instructor approval required

Description: Listening, reading, speaking, writing, vocabulary, and grammar components

These courses are for students who are new to the country and have beginning formal English language experiences. Students will learn academic vocabulary and grammar, read texts, write sentences, and engage in conversations at a beginning English language development level.

EL 200 – Level 2

Grade Level: 9,10,11,12

Credits/Length: 2 Credit in English, 2 Credit Elective – 2 Hours per day – Full Year

Prerequisite: Instructor approval required

Description: Listening, reading, speaking, writing, vocabulary, and grammar components

These courses are for students who have completed EL 100 or score a proficiency level 2 on a language assessment. The courses will expand the student's knowledge of basic listening, reading, speaking, and writing skills. The focus of the courses will be on having sustained conversations, using reading and writing strategies, learning grammar, and appreciating literature. The courses will cover the standards for English 9.

EL 300 – Level 3 – A & B

Grade Level: 9,10,11,12

Credits/Length: 2 Credit – Full Year - Elective

Prerequisite: Instructor approval required

Description: Listening, reading, speaking, writing, vocabulary, and grammar components

This course will be taken along with English 9 or English 10. The course will focus on academic language and literacy. Students will learn research and essay writing, literature and textbook reading and comprehension, and essential vocabulary. Course objectives will be accomplished through various genres and media.

Special Education

Shakopee High offers classes for students identified as learning disabled, having emotional and/or behavioral problems, mild to severe mental impairment, language impaired and other health impairments. Various testing criteria must be met to qualify for these programs. All students in any of these classes have gone through the SST process and are currently on an active IEP.

The Special Education Department offers a variety of classes designed to meet the individualized needs [reading, writing, math, communication/behavior, as well as life and work skills development] of students receiving services through their Individual Education Plans (IEP). Students will be registered for these classes based on the documented services in their IEPs by their IEP case managers.

AVID Program

AVID (Advancement Via Individual Determination) is a college readiness program and elective class held five days a week during the school day. It is offered to students who would like to prepare to attend four-year colleges or universities. Students participate in AVID voluntarily.

The curriculum includes writing, inquiry, collaboration, organization, reading, note-taking, study skills, test preparation and test taking skills, college/career/team building activities and visits to colleges and universities.

AVID students must complete an application and participate in an interview. If selected, they must sign an AVID Student Agreement and commit for a year to complete all of the required AVID work, take notes in all subject-area classes daily, use the AVID binder for all classes and participate in twice weekly small group tutorial sessions during the AVID elective class with AVID tutors.

Other requirements include good citizenship, appropriate classroom behavior, good attendance and 2.0 to 3.5 GPA. AVID students are required to take at least one advanced course. They must be able to complete advanced-level work. Students must also demonstrate motivation, individual determination and take responsibility for their own learning and success.

More information about AVID is on the Shakopee AVID Web page at <http://www.shakopee.k12.mn.us/domain/163>.

SOUTHWEST METRO EDUCATIONAL COOPERATIVE



Introduction

The Southwest Metro Intermediate District will offer the following courses during the 2017-2018 school year. Each course at the center gives you job training which may be used to get a job after graduation or to help you decide what career you should study after high school graduation. The courses also provide for application of skills learned in other high school classes.

Time Schedule

All classes offered at the center will be one hundred minutes in length and will offer two credits per semester toward graduation.

Post-Secondary Accreditation

Students may be eligible to receive post-secondary credits for Career and Technical course work they complete at Southwest Metro Intermediate District. Students must have enrolled in one of the following SWMetro career and technical courses and maintain a B or better: Students can receive post-secondary credit at various two- or four-year colleges.

Transportation

Students are required to use transportation provided by Shakopee High School to the SWMetro. Students who drive risk losing the opportunity to attend courses and will be placed in 2 study halls for the semester.

AGRICULTURAL SCIENCE/FFA PROGRAM

Agricultural Education courses teach skills that can be applied to a career immediately after high school or it is an excellent springboard for a college education. Agricultural course cover basic biology and chemistry in an applied curriculum, to allow students the opportunity to understand the concepts. Agricultural occupations are an ongoing topic in each course.

INTRODUCTION TO AGRICULTURE, FOOD AND NATURAL RESOURCES

Grades: 11, 12

Credits: SHS: 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Schedule: Available Every Year

Prerequisite: None

Course Description: This course introduces students to the components of the Agricultural Science program. The history, membership and events available through the FFA program will be discussed. Students will investigate the basics of running effective meetings through parliamentary procedure and will practice the process. Leadership is a key component of the FFA program and other student organizations and students will discover the tenets of successful leadership. The balance of the semester, will overview different aspects of the industry of agriculture and its contribution to the global society.

SouthWest Metro FFA

All students enrolled in an agricultural course have the opportunity for membership in the National FFA Organization. FFA makes a positive difference in the lives of students by developing their potential for premier leadership, personal growth and career success through agricultural education.

AGRICULTURAL SCIENCE

Grades: 11, 12

Credits: SHS: 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Schedule: Available in 2016-2017

Prerequisite: None

There are four course options for year 2 of this program. The students and professor of the course will decide together which two of these four options will be the focus of the program for year 2:

Farm Business Management: This course covers the principles of managing a farm business. Students will be introduced to basic posting and record keeping concepts. Financial planning and analysis will be investigated, helping the student identify profitable and unprofitable businesses and practices. Marketing, investments, taxes and Ag law may also be introduced depending on the time frame and interests of the class.

Plant and Soil Science: This course covers the principles of plant science. The course includes taxonomy, anatomy, fertility and selection of plants for different purposes. Plants will be studied as they relate to crop production, horticultural and landscaping uses. Soils and soil fertility will also be a key component of the course.

Natural Resources and Wildlife: This course covers information related to management of our natural resources and wildlife. Identification and stewardship of local natural resources will be emphasized. A major portion of the course is the investigation of energy sources and production. The wildlife portion of the course will emphasize Minnesota wildlife and will meet the requirements for the MN Advanced Hunter Education program.

Food Science and Safety: This course explains how water, carbohydrates, lipids, proteins, vitamins, and minerals react in foods; biochemical and functional properties, enzymes, food additives (emulsifiers, pigments, colors, flavors, preservatives, and sweeteners) and texture as related to properties in food systems and during processing. Student will also be introduced to food science through product development. This course will cover basic chemistry and how it relates to food.

AUTOMOTIVE SERVICES PROGRAM

Automotive TECHNOLOGY - A & B

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: None

Fees: None

Course Description: The automotive technology program teaches students the necessary skills and knowledge to work on today's vehicles. This course is designed to prepare students for an automotive future either as an automotive technician or as an automotive consumer. Students will spend 60 percent of their time working with industry standard equipment in the lab. Our curriculum meets NATEF standards and also helps reinforce core subjects through hands-on projects. This two-year program is divided into four independent semesters to allow students to take individual semesters if they are unable to attend the entire program. A driver's license is not required. Students can enroll any semester.

Automotive Technology Curriculum

The duration of the course is two years. Semesters one and two will be covered in school years beginning with odd numbers (e.g. 2015/2016). Semesters three and four will be covered during school years beginning with even numbers (e.g. 2016/2017).

Semester One (2017/2018)

- Auto Shop Safety
- Brakes (ASE 5)
- Heating and A/C (ASE 7)

Semester Two (2017/2018)

- Auto Shop Safety
- Engine Performance (ASE 8)
- Engine Repair (ASE 1)

Semester Three (2016/2017)

- Auto Shop Safety
- Steering & Suspension Systems (ASE 4)
- Manual drive train & axles (ASE 3)

Semester Four (2016/2017)

- Auto Shop Safety
- Electrical/ Electronics Systems (ASE 6)
- Automotive transmissions & transaxles (ASE 2)

Construction Technology

Construction Technology A & B

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: Construction 2

Fees: None

Course Description: Welcome to the world of construction! You are joining the eight million Americans who have chosen a career in this lucrative field. Construction is one of the nation's largest industries, offering excellent opportunities for high earnings, career advancement, and business ownership.

Work in construction offers a great variety of career opportunities. People with many different talents and educational backgrounds—skilled crafts persons, managers, supervisors, and superintendents—find job opportunities in construction and related fields. As you will learn throughout your training, many other industries depend upon the work you will do in construction. From houses and office buildings—everything begins with construction.

Semester 1

- | | | |
|----------------------|-------------------------------------|--|
| • Hand & Power Tools | • Fasteners | • Rafters/Trusses/Roof Systems |
| • Building Permits | • Measuring | • Nailing Patterns |
| • Building Codes | • Floor Systems | • Exterior and Interior Wall Framing |
| • Building Site Prep | • Blueprint Reading | • Assist in Installation of Electrical, Plumbing, Heating and Air Conditioning |
| • Foundations | • 10 Hour OSHA Safety Certification | |

Semester 2

- | | | |
|-------------------------------|------------------------------------|--------------------------|
| • Safety | • Fascia | • Staining & Painting |
| • Ventilation | • Roofing | • Floor Finishing |
| • Insulation & Vapor Barriers | • Blueprint Reading | • Hanging Interior Doors |
| • Siding | • Drywall Applications & Finishing | • Hanging Cabinets |
| • Cornice | • Door & Window Installation | • House Moving Theory |
| | | • Interior Trim |

Second Year option is available with instructor permission. Student could work as Crew Chief and learn more about this career field.

CDA – Child Development Associate

Child Development Associate Credential

Grades:	11, 12
Credits:	2 Credits – 1 Semester
Prerequisite:	None
Fees:	None

The Child Development Associate (CDA) Credential was created in response to the need for early childhood professionals to master the knowledge and skills needed to create effective learning environments for children.

The CDA is an accepted credential for work as a teacher, assistant teacher or aide in child care centers and preschools.

This course is designed to provide the information needed to effectively care for and educate young children. The course is appropriate for students who intend to pursue advanced study in early childhood education or a related discipline, and for those who will seek employment or career advancement upon completion of the program. The 120 hours of education move students forward in the process of earning the Child Development Associate (CDA) National Credential through the Council for Professional Recognition.

Curriculum covers six (6) competency standards and thirteen (13) functional areas.

This is a one-semester course and students can enroll either semester.

Education Pathway

Introduction to Education - A

Grades:	11, 12
Credits:	SHS: 2 Credits – Semester 1 College: Students may be eligible to receive post-secondary credits for career and technical courses completed
Prerequisite:	None

Program Description:

Introduction to Education provides an overview of the education profession and U.S. educational system. It is an excellent way for students to determine if they would like to pursue a career in education. Topics include: current theories, trends and issues in education, ethics, certification standards, roles and responsibilities of teachers, learners, and other school personnel. This course will also explore the historical development and social foundations of education and educational institutions. There will be a 25-hour practicum in a K-12 classroom as a requirement for the class.

Multicultural Education and Human Relations in Schools - B

Grades:	11, 12
Credits:	SHS: 2 Credits – Semester 2 College: Students may be eligible to receive post-secondary credits for career and technical courses completed
Prerequisite:	Introduction to Education (Semester 1)

Program Description:

Multicultural Education and Human Relations in Schools introduces pre-service teachers to core concepts and approaches to multicultural education including issues related to students, family and community diversity based on culture, language, race, class, gender, sexual identity and disability. Topics addressed include: issues about the hierarchy of education with regard to privilege, equity and access to high quality education. Students will learn culturally and linguistically responsive classroom strategies. Emphasis is placed on demonstrating the multicultural competence required of all successful teachers who work with today's diverse youth. Field experience hours are part of the course requirements.

COMPUTER SCIENCES PROGRAM

COMPUTER REPAIR – A & B

Grades: 11, 12

Credits: SHS: 2 Credit per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: None

Computer Repair and Certification gives you the knowledge and ability to work with computers and operating systems in order too...

- Not have to ask for help while using a computer, ever.
- Build or upgrade your own computer and software.
- Get jobs working on computers while in college.
- Become an industry recognized and "certified" computer technician.

The content of this course tracks towards learning the material required to pass either the CompTIA A+ or TestOut PC Pro exams. These are computer industry recognized exams. This course duplicates the first course of many colleges in the study of computer systems and networking.

Fall Semester

-
- | | | |
|--|---|--|
| • Being a PC technician | • Storage: optical drives – ATA, Serial ATA, SCSI, File System, RAID | • Printing: printers, configuration, management, maintenance |
| • System Components: power supply, motherboard, processors, etc. | • Networking: hardware, Ethernet, network addressing – IP v4, IP v6, utilities, HomeGroup | • Mobile Devices: notebook computers, apps, maintaining |
| • Peripheral Devices: USB, display, firewire, etc. | | |
-

Spring Semester

-
- | | |
|--|---|
| • Windows System Management: preferences, performance, users and groups, applications, updates | • Security: best practices, physical, social, BIOS, malware, authentication, encryption, firewalls, proxy |
| • System Implementation: components, pre/post considerations | • Troubleshooting: motherboard, storage, video, etc. |
| • File Management: locations, managing, NTFS, sharing, offline | |
-

Students are encouraged to start in fall semester, however they can also start spring semester and complete the course the following fall if possible. Taking or passing either exam is not a course requirement and does not count negatively toward your grade. You will be offered a chance to take the PC Pro exam during class.

This class is a prerequisite for the computer networking class. This course requires a desire to understand computers, to work inside computers and to repair them. This is not a computer gaming class.

COMPUTER NETWORKING – A & B

Grades: 11, 12

Credits: SHS: 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: Computer Repair

Computer Networking explains how the internet and computer networks work. It covers computer to computer communication and the various communication pathways in detail. Computers communicate mostly using a "contention" method of signaling. This is similar to the classroom where students "contend" to speak in the class by raising their hand. Students who take this class generally want to...

- Go to college (2 or 4 year) in some aspect of computers and computer networks – hardware, networking or programming.
- Understand more about computer technology than was taught in the Computer Repair course.
- Understand a "language" of inter (personal, computer) communication and are interested in how communication takes place in general.
- Apply themselves to an interesting, technical subject that is in use all over the world
- Obtain a Network Pro or Network Plus certification.

A mastery level understanding of computers and an introductory understanding of computer networks is required for successful completion of this course – these can be obtained in the Computer Repair course which is a prerequisite. Students are encouraged to start in fall semester. Taking or passing the Network Pro or Network Plus exam is not a course requirement and does not count negatively toward your grade. You will be offered a chance to take the Network Pro exam during class.

Semester 1

-
- | | | |
|--------------------------|--------------------------|----------------------|
| • Networking Basics | • Ethernet | • Wide Area Networks |
| • Cables and Connections | • Network Implementation | |
| • Networking Devices | • Wireless Networking | |

Semester 2

-
- | | | |
|--------------------|----------------------|-------------------|
| • Network Security | • Network Management | • Troubleshooting |
|--------------------|----------------------|-------------------|

This is a self-paced class. Successful completion of the Computer Repair course is required before enrolling in this class.

COSMETOLOGY PROGRAM

Our mission is to provide students with the opportunity to discover the Cosmetology industry through learning, leadership, marketing, and artistic skills. We offer students the opportunity to explore and practice the art and science of beauty care. The course consists of all aspects of this industry including, Minnesota State Laws and Rules, professional development, design decision in hairstyling, chemical texturizing, hair coloring, salon environment, nail care, skin care, waxing, retailing and salon business.

This program is offered in a licensed Cosmetology School setting, thus giving the student both the training and hands on aspects of the profession. Electing this program will allow students to explore diversified career possibilities as well as earn hours that are transferable to post-secondary Cosmetology schools.

COSMETOLOGY 1 – A & B

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: None

Fees: \$85 (Lab fee includes mannequin head, nail care pack and other required supplies–cost is subject to change if supply costs increase)

1st Semester

- Intro to MN State Laws & Rules
- Safety & Infection Control
- Intro to Hair
- Intro to Hair styling
- Intro to Hair Design
- Haircutting
- Hair Styling
- Practical Application

2nd Semester

- MN Laws & Rules
- Intro to Manicuring
- Natural & Artificial Nails
- Intro to Pedicuring
- Intro to Massage
- Intro To Skin Care
- Waxing
- Facials
- Make-Up
- Practical Application

COSMETOLOGY 2 – A & B

Grades: 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: Cosmetology I

Lab Fee: \$85 (Fee includes equipment kit, product supplies and mannequin head)

1st Semester

- Review – Basic Haircutting
- Laws & Rules
- Short/clipper Haircutting: Men's Haircutting
- Practical Application
- Women's haircutting
- Hairstyling/Finger Waves/Pin Curls
- Intro to Hair Relaxing
- Practical Application

2nd Semester

- Intro to Perming
- Theory & Technique
- Laws & Rules
- Practical Application
- Intro to Hair Color/Foiling
- Salon Business/Management
- Practical Application

CRIMINAL JUSTICE PROGRAM

The security needs of today's world have created a new career demand. Preparation of the various professionals dealing with these concerns will be the subjects addressed in the Criminal Justice Program. The program is designed for students interested in becoming police officers, federal agents, probation/parole officers, lawyers/judges, juvenile justice workers, and crime scene investigators. The institutions of police, courts, and corrections will be studied as to how they protect people and their rights, apprehend law violators, prevent crime and provide social services. Writing and critical thinking skills will be developed throughout the course by class discussion, student presentations and small group activities. Related college programs are available at two and four-year state colleges. The course is a two-year program with a different class offered each semester. Students applying for and meeting PSEO eligibility could earn 3 credits per semester from Normandale Community College.

Crime Scene Investigation, communications, and criminal justice ethics will be a part of each semester's study plan

CRIMINAL JUSTICE

2 year program begins in Fall of odd years, but the 2 years can be taken in either order

Grades: 11, 12

Credits: SHS: 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: None

NCAA Core Course

1st Semester: Police & Community (Fall 2017)

-
- | | | | |
|--|--------------------------|------------------------------------|--|
| • Crime and Social Control | • Three Eras of Policing | • Death Penalty | • Police Purposes |
| • Bill of Rights | • Criminal Law | • Discretion in the CJ System | • Police Challenges |
| • Crime and the News | • Crime in the U.S. | • Crime Trends and Crime Mythology | • Police and Legal Issues |
| • Traditional Policing | • Community Policing | • Official Sources of Crime Data | • Police Conduct |
| • Minorities and the Criminal Justice System | • Courts | • Types of Patrol | • Recruitment Process and MN Post Requirements |
| • Sentencing | • Corrections | | |
| • Criminal Trial Process | | | |

2nd Semester: Introduction to Corrections (Spring 2018)

-
- | | | | |
|--------------------------------------|------------------------------------|---|-------------------------|
| • Discretion and the Juvenile System | • Gender and Delinquency | • Schools and Delinquency | • Juvenile Court |
| • Delinquency and Youth Crime | • Illegal Drug Use and Delinquency | • Status Offenses | • Juvenile Corrections |
| • Family and Delinquency | • Landmark Juvenile Justice Cases | • Theories of Juvenile Crimes and Delinquency | • Juvenile Courts Acts |
| • Gang Delinquency | • Measuring Delinquency | • Violent Youth Crime | • Juvenile Crime Trends |
| | • Police and Delinquency | | |

GRAPHIC DESIGN AND PRINT PROGRAM

GRAPHIC DESIGN AND PRINT 1 – A & B

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: None

Required Materials: 4MB or larger flash drive

The Graphic Design and Print program is designed for any student with an interest in the digital arts. Students in the first year of the program develop a strong design foundation using industry standard Adobe programs. In the first year of the program students who take the full year will have the opportunity to make T-shirts, stickers, buttons, car decals, posters, and custom screen printed products while gaining the necessary skills to stand out in a post secondary program or jump right into industry opportunities.

1st Semester

- Intro to Design and Color Theory
- Typography
- Custom Stickers and Buttons
- T-shirt Design
- Mac OS Overview
- Adobe Illustrator
- Exporting DXF Files & Vinyl Cutting
- Intro to Screen Printing
- Adobe Photoshop
- Intro to Animation

2nd Semester

- Adobe InDesign
- Advertising Layout
- Printing and Binding Techniques
- Packaging
- Publication Layout
- Intro to web design
- Branding
- Industry Application – Job Costing, Design Briefs, Workflow, File Management

GRAPHIC DESIGN AND PRINTING 2 – A & B

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: Graphic Communications I maintaining a B or above average

Second year students will be focused on the skills needed to create a web presence. These students will also have the opportunity to work for real clients who need design work completed. Students will leave the second year of the program with a portfolio, website, and professional experience to start a career in design.

1st Semester

- Introduction to Web Design
- Advanced Screen Printing
- Portfolio Building
- Marketing
- Client Assignments and Internships

2nd Semester

- Mobile Development
- Personal Website Building
- Introduction to Animation
- Social Media Presence
- Portfolio Building
- Client Assignments and Internships

Students who drive risk losing the opportunity to attend courses and will be placed in two study halls for the duration of the semester.

MEDICAL CAREERS PROGRAM

MEDICAL CAREERS A & B

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: None

Required Materials: Students have an option to obtain the certifications listed below. Some fees are attached to those certifications. Some other optional field trip opportunities may also have fees.

This course will provide an opportunity for students to explore different types of healthcare career opportunities. The class will encompass guest lectures, healthcare facility tours, and job shadow opportunities. Take your interest in careers in health care to the next step. Get a first-hand look at the skills and competencies needed to work in healthcare. This course will focus on the skills that would be required of anyone working in a healthcare setting while focusing on earning industry certifications. Medical terminology, concepts, and outlook are embedded in all of our Medical Careers classes.

Certifications:

- American Heart Association's Heartsaver CPR/AED, First Aid, and BLS for the Healthcare Provider
- Nursing Assistant
- Emergency Medical Responder
- Emergency Medical Technician

The criteria for earning industry certifications come from the issuing institutions and are generally higher than that of a typical high school class. In order to earn these certifications, students may need to put in time outside of class for clinicals, studying, or practicing skills. While all students may not earn the certifications, all will leave the class with an understanding of medical careers.

PHOTOGRAPHY PROGRAM

The Photography Program covers nearly every aspect of photographic skills one would need to pursue photography as a lifelong hobby or career. These courses, which are taught by practicing professionals and teach everything from nature, landscape, photojournalism, commercial to wedding and portrait photography. This course utilizes both historical and current photographic processes, everything from film to digital, simple point and shoot cameras to the tools real professionals use, and small to large format cameras. Adobe Photoshop is used for photo editing is taught with all of the digital projects. The labs consist of a Mac computer lab, a full portrait studio, commercial product station, two darkrooms, and a film development station.

PHOTOGRAPHY 3, 4 & 5

Grades: 11, 12

Credits: **SHS:** 2 Credits per semester

College: Students may be eligible to receive post-secondary credits for career and technical courses completed

Prerequisite: Successful completion of Photography 1 and Photography 2 at Shakopee High School

Course Fee: \$40 per semester

Lab/Lecture Time: 70/30

Notes: Students are strongly encouraged to provide their own DSLR camera.
Each level of photography is a semester in length and offered each semester.

Course Description: This is a great program for everyone interested in photography, whether it be for a career, hobby or just have better images for their social media. These courses are taught by practicing professional photographers who bring real world experience into the classroom. The classes cover an extremely wide range of subjects and photographic techniques.

Our facilities offer a full Mac lab with the full Adobe suite of software for digital editing and printing. Two darkrooms are used for traditional black and white film photography. There is also a great portrait studio and a full range of photo tools at your disposal.

This is a hands on course! The majority of your class time will be spent working on your very own unique photographs.

Photo 3: Now that you have a basic understanding of the controls of a camera and the basic processes of photography this course gives you the opportunity to apply those skills to professional photography assignments. Those cover the range from portraits, photojournalism, advertising, landscape and much much more! This course should give you a foundation in the skills necessary of a professional photographer.

Photo 4: This semester you will now refine your skills and be pushed into truly developing your own unique personal style for your own photography. Throughout this semester you will also develop a truly stunning professional print and web based portfolio. This course is for those who are truly dedicated to the craft of photography and willing to spend a fair amount of time both in and out of school working on their own photography.

Photo 5: This final course in photography is designed to prepare students for their next step into the profession of photography. This will include developing a website, personal branding, a professional social media presence, and all the legal documents needed by every photographer. Students will also have a job shadow and or internship opportunities, most students will also have the opportunity to shoot in a professional environment and have their own real clients. Upon completion of this course students should be ready to take their first steps into this as a career or elite photo programs/schools around the nation. Additional equipment will be strongly encouraged as students prepare for a genuine career in this field.

Glossary of Terms

Academy Elective: An elective course within an academy that builds on the programs of study and is available to students outside of the academy.

Accelerated Sequence: Courses that are taught using next or above grade level curricular standards.

ACT: ACT assessment is a five-hour national college admissions test that includes five sections: English, Math, reading, science and writing. Most colleges will accept a student's ACT scores as part of the admissions evaluation. Eleventh grade students take this assessment that is administered in the high school.

Advanced Course: The third course in a sequence of courses within a program of study. These courses must include a value added programing. Typically, taken by 11th and 12th graders within the academy.

Advanced Placement (AP): These courses are yearlong courses vetted by the College Board that culminate with a high stakes test in May (scores of 3+ generally earn college credit).

Areas of Interest: Broad area of interests commonly used by universities and the Minnesota Department of Education as career clusters.

CAPS Program: A profession-based, immersion program for 11th and 12th grade students who attend class, with a Shakopee High School teacher, at an industry partner location, with an opportunity for a second-semester internship.

College Admissions Test: A test often required by four-year colleges to help determine which students to admit to their school. The most common tests are the ACT and SAT.

College in the Schools (CIS): These courses are University of Minnesota-Twin Cities (U-MN) courses taught in the high school by high school teachers approved and trained by U-MN faculty.

Concurrent Enrollment: Refers to college-level courses offered for both high school and college credit simultaneously. There are several options available to students for earning concurrent enrollment credits.

Co-requisite: course of study required to be taken simultaneously with another

FAFSA: The Free Application for Federal Student Aid. This form is required for any student who wants to be considered for federal aid of any kind.

Financial Aid: Money to help pay for college.

Gateway Course: A quarter length course that introduces each Area of Interest and is a requirement for 6th and 7th grade students at the middle level.

Global Elective: A course that is not embedded within an academy. Typically meets a post-secondary or graduation requirement (e.g. World Language, Fine Arts).

GPA: The abbreviation for grade point average. The average of a student's grades.

Intermediate Course: The second course in a sequence of courses within a program of study. Typically taken by 9th to 11th graders within the academy.

Introductory Course: The first course in a sequence of courses within a program of study. Typically, taken by 9th or 10th graders exploring academies.

PLTW: Project Lead The Way. Project Lead The Way is a nonprofit organization that provides a transformative learning experience for K-12 students and teachers.

Post-Secondary: education taking place following graduation from a high school.

Prerequisite: A prerequisite is a required course that is to be completed before a student can take a course in question.

Programs of Study: A sequence of courses that increase in depth and complexity in a more focused program within an Area of Interest and directly relates to 2-yr and 4-yr post-secondary options and relevant career opportunities.

PSAT: Preliminary Scholastic Aptitude Test, an exam given to high school sophomores and juniors to prepare for the SAT.

PSEO: An abbreviation that refers to "Postsecondary Enrollment Option", a program that allows high school students to earn college credit while still in high school through enrollment and successful completion of college-level courses.

SAT: a test of a student's academic skills, used for admission to US colleges.

Secondary: This term refers to middle and high schools.

Transcript: A record of your academic progress.

Twice-Accelerated Sequence: Courses are taught using the grade level standards of the course two grade levels ahead.

University: an educational institution designed for instruction, examination, or both, of students in many branches of advanced learning, conferring degrees in various faculties, and often embodying colleges and similar institutions.

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Shakopee High School | 100 17th Ave. W. Shakopee, MN 55379



December 7, 2016

Board of Education
ISD #720 – Shakopee Public Schools
1200 Town Square Mall
Shakopee, MN 55379

Re: ISD #720 – Shakopee Public Schools
Shakopee High School Temperature Controls

Dear Board Members:

At 2:00 p.m. on Thursday, November 17, 2016, we received two (2) bids for the Shakopee High School Temperature Controls project. Both of the bids received were under the project budget. A copy of the bid tabulation is enclosed for your review.

ICS Consulting, Inc. has reviewed the bids received for the above-referenced project and has contacted the apparent low bidder, UHL Company, Inc., to confirm that their bid is valid. Our recommendation is as follows:

Base Bid:

The Base Bid amount includes all wiring, controllers and programming necessary to provide temperature controls to the high school building addition, areas of renovation and interface with the existing building controls to have one fully integrated system.

TOTAL \$780,000.00

Based on the above, we recommend that the District enter into a Contract with Uhl Company, Inc. of Maple Grove, Minnesota for the total Bid amount of \$780,000.00. Upon award by the Board of Education, ICS will proceed with issuing a Contract to UHL Company, Inc. Their first-tier subcontractor list is attached to this letter.

Please feel free to contact me with any questions you may have.

Sincerely,



Christopher B. Ziemer CSI, LEED AP
Project Manager

Enclosures

cc: File
Dr. Rod Thompson, ISD #720
Ben Beery, Wold Architects Engineers

Shakopee High School Temperature Controls

BID TABULATION
 November 17, 2016 @ 2:00 p.m.

OWNER: ISD #720 - Shakopee Public Schools
 OWNER'S REPRESENTATIVE: ICS Consulting, Inc.
 ARCHITECT/ENGINEER: Wold Architects Engineers

Single Prime

	BIDDER	BIDDER	BIDDER	BIDDER
	Uhl Company, Inc. 9065 Zachary Lane N. Maple Grove, MN 55369 T: 763-425-7226	NAC Mechanical & Electrical Services 1001 Labore Industrial Ct. Suite B Vadnais Heights, MN 55110 T: 651-490-9868		
BID SECURITY	Bond	Bond		
ADDENDA REC'D.	1	1		
MN RESPONSIBLE CONTRACTOR	X	X		
BASE BID	\$780,000.00	\$781,300.00		

Per the A701 – Article 5, paragraph 5.2, the Owner (ISD #720) “shall have the right to reject any or all Bids.” Per the A701 – Article 5, paragraph 5.2, the Owner (ISD #720) “shall have the right to reject any or all Bids.” Per the A701 – Article 5, paragraph 5.2, the Owner (ISD #720) “shall have the right to reject any or all Bids.” Per the A701 – Article 5, paragraph 5.2, the Owner (ISD #720) “shall have the right to reject any or all Bids.”

ATTACHMENT A

FIRST-TIER SUBCONTRACTORS LIST

SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Shakopee High School Temperature Controls

Minn. Stat. §16C.285, Subd. 5: A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to the execution of a construction contract with each subcontractor.

First-Tier Subcontractor Names (Legal name of company as registered with the Secretary of State)	Name of city where company home office is located
No Subcontractors anticipated for this project	

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A

By signing this document I certify that I am an owner or officer of the company, and I swear under oath that:

All first-tier subcontractors listed on Attachment A have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. §16C.285

Authorized Signature of Owner or Officer:

Printed Name:



Paul Jackson

Title: CFO

Date: 12/6/2016

Company Name: Uhl Company

December 7, 2016

Board of Education
 ISD #720 – Shakopee Public Schools
 1200 Town Square Mall
 Shakopee, MN 55379

Re: ISD #720 – Shakopee Public Schools
 2017 (Fiscal Year 2018) Long Term Facility Maintenance

Dear Board Members:

District staff have identified and prioritized the following projects to be completed during the summer of 2017 (Note: all costs shown are total project cost and include all construction costs, consultant fees, review/permit fees and contingency):

Sweeney Elementary Boiler and Domestic Water Heater Replacement

The existing domestic water heaters at Sweeney Elementary have reached the end of their useful life and are due for replacement. As part of their replacement, the original holding tank that was heated by the boilers will be removed and the domestic water piping in the space will be simplified. Additionally, one of the two existing boilers will be replaced with a high efficiency condensing boiler. The remaining boiler will remain as a back-up and winter boiler.

Budget: \$350,000

Sun Path Elementary Roof Replacement

The roofing at Sun Path Elementary has reached the end of its useful life. The original roofing system was installed in 2000 with a ten (10) year warranty. While the District has extended the useful life of this roof through periodic maintenance/patching, the maintenance costs associated with this roof are beginning to rise. This project would involve complete tear off and replacement of the existing ballasted EPDM roofing system with a built-up roofing system carrying a thirty (30) year warranty. Please note that this project does not include the built-up roofing system located over the Kindergarten addition that was installed during the summer of 2014.

Budget: \$1,000,000

These projects will be funded from the District’s Long Term Facilities Maintenance budget which breaks down as follows:

Health & Safety Items:	\$330,000
Sweeney Elementary Boiler/Water Heater Replacement:	\$350,000
Sun Path Roof Replacement:	\$1,000,000
TOTAL:	\$1,680,000
AVAILABLE FUNDING	\$1,930,000
COMMITTED FUNDS:	\$1,680,000
REMAINING FUNDS:	\$250,000

Based on the above, we recommend that the District proceed with having the necessary consultants produce Bidding Documents for these projects. We anticipate bidding this work in February 2017 and bringing the results to the Board for consideration of award in March 2017.

Please feel free to contact me with any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to read 'C. B. Ziemer', with a stylized flourish at the end.

Christopher B. Ziemer CSI, LEED AP
Project Manager

Enclosures

cc: File
Dr. Rod Thompson, ISD #720