

Work Session

Monday, January 10, 2022 7:00 PM

ZOOM / District Office , 512 Industrial Blvd., Waconia, MN 55387

1. **OSHA ETS Expectations and Policy**

Adopted: _____

MSBA/MASA Model Policy 491
Orig. 2021

Revised:

491 - MANDATORY COVID-19 VACCINATION OR TESTING AND FACE COVERINGS

[Note: School districts are required by federal and state regulations to have a policy addressing these issues. The federal Occupational Safety and Health Administration ("OSHA") implemented the Emergency Temporary Standard on Vaccination and Testing ("ETS"). These regulations then were adopted by the Minnesota Occupational Safety and Health Administration ("MNOSHA") requiring employers, including school districts, to "establish, implement, and enforce" one of two policies: (1) a mandatory vaccination policy, or (2) a mandatory vaccination or testing and masking policy. Note that under the first policy, testing and masking still may be implemented if an employee is granted a reasonable accommodation, whereas under the second policy employees may test and mask even if they do not have a disability or religious belief that prevents them from being vaccinated. This model policy is for option 2, the mandatory vaccination or testing and face covering policy.]

I. PURPOSE

The purpose of this policy is to comply with federal and state legal requirements related to the health and safety of school district students, staff and visitors due to the COVID-19 pandemic. The school district's intent is that this policy meet, and should be read consistent with, the procedures mandated by the Occupational Safety and Health Administration's ("OSHA's") Emergency Temporary Standard on Vaccination and Testing ("ETS") (see 29 C.F.R. § 1910.501) as adopted by the Minnesota Occupational Safety and Health Administration ("MNOSHA"), to the extent these regulations are adopted and enforceable. This policy shall be governed by the laws of, and applicable to, the State of Minnesota. If any part of this policy is construed to be in violation of any law, it shall not be enforced, but portions remaining valid shall remain in full force and effect.

II. SCOPE

This policy applies to all employees of the school district, both full and part-time. For purposes of this policy, the term "employees" includes all part-time employees, student employees, and temporary or seasonal employees, but does not apply to volunteers, independent contractors, employees who are employed through a staffing agency, or employees who do not report to a workplace where other employees or students are present, except as modified by law.

III. DEFINITIONS

- A. "Authorized telehealth proctor" means someone who is trained to observe sample collection and provide instructions and result interpretation assistance to individuals taking a COVID-19 test.
- B. "COVID-19 antigen test" means an in vitro diagnostic test used to detect active SARS-CoV-2 infection approved or authorized for emergency use by the U.S. Food and Drug Administration ("FDA").
- C. "COVID-19 nucleic acid amplification test ("NAAT")" means a molecular test that detects the ribonucleic acid ("RNA") sequences that compromise the genetic material of the virus approved or authorized for emergency use by the FDA.

IV. OVERVIEW AND GENERAL INFORMATION

- A. Any employee that chooses to be vaccinated against COVID-19 must be fully vaccinated no later than January 10, 2022. Any employee not fully vaccinated by January 10, 2022, will be subject to the regular testing and face covering requirements of this policy until fully vaccinated.
- B. Employees will be considered fully vaccinated two weeks after receiving the requisite number of doses of a COVID-19 vaccine. Employees will be considered partially vaccinated if they received only one dose of a two-dose vaccine. This policy does not require booster vaccinations.
- C. Employees are responsible for scheduling their own vaccination appointments through their medical provider or pharmacy. The school district may hold vaccine clinics that the employee may attend, but the availability of a vaccine clinic does not shift the responsibility of obtaining a vaccination from the employee.
- D. An employee who does not comply with this policy will be subject to disciplinary action as set forth in School District policy and the employee's collective bargaining agreement ("CBA") or employment contract or other agreement, to the extent applicable.

V. VACCINATION STATUS AND ACCEPTABLE FORMS OF PROOF OF VACCINATION

- A. All vaccinated employees are required to provide proof of full COVID-19 vaccination, regardless of where they are vaccinated, and even if employees received a vaccination through a school district sponsored clinic. Proof must be provided before January 10, 2022. If the school district does not receive proof of full vaccination from an employee by January 10, 2022, that employee will be considered unvaccinated until such proof is received.
- B. Proof of vaccination must be submitted to **the Human Resources Department**. Acceptable submissions include emailing a copy of the proof of vaccination, providing a physical copy of the proof of vaccination, or bringing the proof of vaccination for **the Human Resources Department** to copy.
- C. Acceptable Proof of Vaccination Status

The following forms of proof of vaccination status will be accepted:

 - 1. The record of immunization from a healthcare provider or pharmacy;
 - 2. A copy of the COVID-19 vaccination Record Card;
 - 3. A copy of medical records documenting the vaccination;
 - 4. A copy of immunization records from a public health, state, or tribal immunization information system; or
 - 5. A copy of any other official documentation that contains the type of vaccine administered, date(s) of administration, and the name of the healthcare professional(s) or clinic site(s) administering the vaccine(s).
- D. Proof of vaccination must include the employee's name and should include the type of vaccine administered, the date(s) of administration, and the name of the healthcare professional(s) or clinic site(s) that administered the vaccine. In some cases, state immunization records may not include one or more of these data fields, such as clinic site. In those circumstances the school district will accept the state immunization record

as acceptable proof of vaccination.

- E. If an employee is unable to produce one of these acceptable forms of proof of vaccination, ~~despite and can show evidence of~~ attempts to do so (e.g., by ~~trying to~~ contacting the vaccine administrator, ~~healthcare provider~~, or state health department), the employee can provide a signed and dated statement attesting to his/her vaccination status (fully vaccinated or partially vaccinated); attesting that the employee lost and is otherwise unable to produce one of the other forms of acceptable proof; and including the following language:

“I declare (or certify, verify, or state) that this statement about my vaccination status is true and accurate. I understand that knowingly providing false information regarding my vaccination status on this form may subject me to criminal penalties.”

Employees who attest to their vaccination status in this manner shall, to the best of their recollection, include in their attestation the type of vaccine administered, the date(s) of the administration, and the name of the healthcare professional(s) or clinic site(s) administering the vaccine.

- F. To satisfy this policy, the COVID-19 vaccine must be approved or authorized for emergency use by the Federal Food and Drug Administration (“FDA”), or listed for emergency use by the World Health Organization (“WHO”).

VI. SUPPORTING COVID-19 VACCINATION

- A. An employee may take up to four hours of paid leave per dose to travel to the vaccination site, receive a COVID-19 vaccination, and return to work. A maximum of eight hours of paid leave will be provided for employees receiving two primary doses. Paid leave provided for obtaining a COVID-19 vaccination will not affect or reduce any accrued leave time (e.g., vacation or sick leave). If an employee does not require the full use of four or eight hours to obtain the vaccine, only the necessary amount of duty time will be granted. Employees who take longer than four or eight hours to obtain the vaccine must send their supervisor an email documenting the reason for the additional time. Any additional time requested will be granted, if reasonable, but will not be paid by the school district. An employee may elect, however, to substitute accrued paid leave in lieu of unpaid leave. Employees vaccinated outside of their approved work hours will not be compensated unless previously agreed to in writing by the school district.
- B. Employees may utilize up to two workdays of accrued paid sick leave immediately following receipt of each primary dose if they experience side effects from the COVID-19 vaccination that prevent them from working. Employees who have no accrued sick leave will be granted up to two days of additional paid sick leave immediately following each primary dose, if necessary, upon written approval by the school district.
- C. Employees are to follow the school district procedures in requesting sick leave for duty time missed to obtain the COVID-19 vaccine or sick leave to recover from side effects.
- D. ~~Accrued paid sick leave may be used~~ ~~Paid leave will not be provided by the school district~~ for booster shots for employees who have been fully vaccinated.
- E. Nothing in this policy should be construed to create a right to paid leave for any vaccination other than the one or two primary COVID-19 vaccination doses.

VII. ACCOMMODATION REQUESTS

Employees may request an accommodation from this vaccination policy if the vaccine is medically contraindicated for them or medical necessity requires a delay in vaccination. Employees also may be legally entitled to a reasonable accommodation if they cannot be vaccinated, test for COVID-19, and/or wear a face covering (as otherwise required by this policy) because of a disability, or if the provisions in this policy for vaccination, and/or testing for COVID-19, and/or wearing a face covering conflict with a sincerely held religious belief, practice, or observance. Requests for reasonable accommodations must be initiated by the employees by submitting a written request to **the Director of Human Resources**. All such requests will be handled in accordance with applicable laws and regulations.

VIII. COVID-19 TESTING

- A. Effective January 10, 2022, all employees who are not fully vaccinated and who have not received a reasonable accommodation pursuant to Section VII. of this policy will be required to comply with Sections VIII. and IX. of this policy.
- B. Effective February 9, 2022, employees who report to the workplace at least once every seven days:
 - 1. Must be tested for COVID-19 at least once every seven days; and
 - 2. Must provide documentation of the most recent COVID-19 test result to **the Human Resources Department** no later than the seventh day following the date on which the employee last provided a test result.
- C. An employee who does not report to the workplace during a period of seven or more days (e.g., teleworking or on vacation for two weeks):
 - 1. Must be tested for COVID-19 within seven days prior to returning to the workplace; and
 - 2. Must provide documentation of that test result to **the Human Resources Department** upon return to the workplace.
- D. Employees who do not provide documentation of a COVID-19 test result as required by this policy, will be removed from the workplace until a test result is provided.
- E. Employees who received a positive COVID-19 test or have been diagnosed with COVID-19 by a licensed healthcare provider are not required to undergo COVID-19 testing for 90 days following the date of their positive test or diagnosis. Employees must provide proof of the positive test result or diagnosis to **the Human Resources Department**.
- F. Approved COVID-19 Tests
Approved COVID-19 tests are tests for SARS-CoV-2 that are:
 - 1. Cleared, approved, or authorized, including in an Emergency Use Authorization (EUA), by the FDA to detect current infection with the SARS-CoV-2 virus;
 - 2. Administered in accordance with the authorized instructions; and
 - 3. Not both self-administered and self-read unless observed by the school district or an authorized telehealth proctor.
- G. Employees who elect to complete weekly testing in lieu of getting fully vaccinated **may**

~~test during the regular workday. Employees must abide by the protocols established by the school district. The school district will communicate the testing protocol to all employees prior to February 9, 2022. following testing procedures:~~

Employees may be responsible for paying the cost of testing depending on the ~~employee's CBA or contract with the school district~~ funding available from the state.

IX. FACE COVERINGS

- A. Employees covered by this policy who are not fully vaccinated will be required to wear a face covering. Face coverings must (1) completely cover the nose and mouth; (2) be made with two or more layers of a breathable fabric that is tightly woven (i.e. fabrics that do not let light pass through when held up to a light source); (3) be secured to the head with ties, ear loops, or elastic bands that go behind the head; (4) fit snugly over the nose, mouth, and chin with no large gaps on the outside of the face; and (5) be a solid piece of material without slits, exhalation valves, visible holes, punctures, or other openings. Acceptable face coverings include clear face coverings or cloth face coverings with a clear plastic panel that, despite the non-cloth material allowing light to pass through, otherwise meet these criteria and which may be used to facilitate communication with people who are deaf or hard-of-hearing or others who need to see a speaker's mouth or facial expressions to understand speech or sign language respectively. If gaiters are worn, they ~~must should~~ have two layers of fabric or be folded to make two layers.
- B. Employees who are not fully vaccinated must wear face coverings over the nose and mouth when indoors and when occupying a vehicle with another person for work purposes.
- C. Employees who choose to remain unvaccinated are responsible for providing their own face covering that complies with this policy.
- D. The following are exceptions to the school district's requirements for face coverings required by this policy:
 - 1. When an employee is alone in a room with floor-to-ceiling walls and a closed door.
 - 2. For a limited time, while an employee is eating or drinking at the workplace or for identification purposes in compliance with safety and security requirements.
 - 3. When an employee is wearing a respirator or facemask, as those terms are defined by 29 C.F.R. § 1910.501(c) or other applicable OSHA/MNOSHA regulation.
 - 4. Where the school district has determined that the use of face coverings is infeasible or creates a greater hazard (e.g., when it is important to see the employee's mouth for reasons related to the employee's job duties, when the work requires the use of the employee's uncovered mouth, or when the use of a face covering presents a risk of serious injury or death to the employee).
- E. The face covering requirements are applicable regardless of any other school district policy, resolution, regulation or administrative directives regarding face coverings.

X. EMPLOYEE NOTIFICATION OF COVID-19 AND REMOVAL FROM THE WORKPLACE

- A. The school district will require employees to promptly notify ~~their supervisor~~ when

they test positive for COVID-19 or are diagnosed with COVID-19 by a licensed healthcare provider. **If their supervisor is unavailable, then employees must promptly notify the front office of their school building.**

B. Medical Removal from the Workplace

The school district **will continue to follow the 2021-2022 Safe Learning Plan ~~also implemented a policy~~** for keeping COVID-19 positive employees from the workplace in certain circumstances. The school district will immediately remove employees from the workplace if they received a positive COVID-19 test or are diagnosed with COVID-19 by a licensed healthcare provider (i.e., immediately send them home or to seek medical care, as appropriate).

C. Return to Work Criteria

1. For employees removed because they are COVID-19 positive, the school district will keep them removed from the workplace until the employees receive a negative result on a COVID-19 nucleic acid amplification test ("NAAT") following a positive result on a COVID-19 antigen test if the employees choose to seek a NAAT test for confirmatory testing; meet the return to work criteria in the "Isolation Guidance" of the Centers for Disease Control and Prevention ("CDC"); or receive a recommendation to return to work from a licensed healthcare provider.
2. Under the CDC's "Isolation Guidance," asymptomatic employees may return to work once 10 days have passed since a positive test, and symptomatic employees may return to work after all the following are true:
 - a. At least 10 days have passed since symptoms first appeared, and
 - b. At least 24 hours have passed with no fever without fever-reducing medication, and
 - c. Other symptoms of COVID-19 are improving (loss of taste and smell may persist for weeks or months and need not delay the end of isolation).

If an employee has severe COVID-19 or an immune disease, the school district will follow the guidance of a licensed healthcare provider regarding return to work.

If the CDC's Isolation Guidance changes following the adoption of this policy, and such guidance is adopted by the Minnesota Department of Health, the school district will follow the current version of the guidance for purposes of this policy.

XI. NEW HIRES

All new employees are required to be in compliance with this policy before arriving at the workplace as a condition of employment. Potential candidates for employment will be notified of the requirements of this policy prior to the start of employment.

XII. CONFIDENTIALITY AND PRIVACY

All medical information collected from individuals, including vaccination information, test results, and any other information obtained as a result of testing, will be treated in accordance with applicable laws and policies on confidentiality and policy.

XIII. POLICY REVIEW

This policy will be reviewed as needed and no later than during the summer months of 2022.

- Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 182 (Occupational Safety and Health)
Minn. Stat. § 363A.20 (Exemption Based on Employment)
Minn. R. Pt. 5205.0010, subp. 2, QQ (Adoption of Federal Occupational Health and Safety Standards by Reference)
29 C.F.R. § 1910.501 (Emergency Temporary Standard on Vaccination and Testing)
42 U.S.C. § 2000-e, et seq. (Equal Employment Opportunity)
42 U.S.C. § 12101, et seq. (Americans with Disabilities Act)
29 C.F.R. § 1630.14(d)(4) (Medical Examinations and Inquiries Specifically Permitted)
- Cross References:** MSBA/MASA Model Policy 401 (Equal Employment Opportunity)
MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 807 (Health and Safety)
Centers for Disease Control's "Isolation Guidance" found at:
<https://www.cdc.gov/coronavirus/2019-ncov/your-health/quarantine-isolation.html>.

2. **CDC Updates and Potential MDH Updates to Isolation and Quarantine Guidelines**

3. **January 2022 Regular Meeting Date:**

- **January 24**
- **January 31**

4. **Superintendent Updates**

Presenter: Pat Devine,
Superintendent

4.A. Update and response to current 110 COVID numbers

4.B. Class size comparisons



Annual Class Size Study

A Report of Class Size Patterns
2019-2020 School Year

February 2020

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FOREWARD

The Metro ECSU 2019-2020 Class Size Study reports data describing both regional and local norms. We hope that the information contained in this report will be useful to decision makers and interested citizens served by Metro ECSU. Though this data was carefully collected, we wish to caution readers from making assumptions about a district's staffing pattern based on class size statistics alone.

Questions or comments about this report should be directed to Angela Skrade at angela.skrade@metroecsu.org or 612-638-1528.

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INTRODUCTION

This report describes class size statistics for 33 school districts in the metro Twin Cities area that submitted data to Metro ECSU. To enable the reader to interpret this report accurately, it is necessary to describe the report briefly in terms of data collection and reporting procedures.

Sources of Data

The method of collecting class size information was an electronic format. All metro area superintendents were sent an invitation to authorize participation and appoint a staff member to be in direct contact with Metro ECSU staff for the study.

District contacts received the “Memo to District Contacts: Directions for the Annual Class Size Study” (pages 40-42) and three Excel spreadsheet formats (pages 43-45), one for each school type (elementary, junior secondary, and senior secondary). The designated contact person appointed by the superintendent in each district was responsible for collecting data from each building in the district, aggregating the data in each Excel file, and returning the data to Metro ECSU for data processing and analysis. More details about this process are available in the memo located in the Appendix of this document.

Organization of the Report

For an overview, please refer to the Table of Contents at the beginning of the study. The Class Size Study contains a glossary (pages 6-7) which should be read prior to viewing the tables. The study contains an introduction, a middle section with tables and results, and a summary section. The “Reports with Tables” section consists of statistical highlights for metro schools aggregated as “regionwide” data and by school type—elementary, junior secondary, and senior secondary. The highlights represent regional norms for all class size categories and are calculated by aggregating local data plus reports focusing on elementary, junior secondary, and senior secondary programs.

Data were reported in some cases excluding special education students, and, in others, including special education students. It should also be noted that consistent grade groupings have not been used for each district. (Of special note here is the fact that grades 5 and 6 may be included with elementary or junior secondary data depending upon local district configuration.)

Limitations

The following considerations should be taken into account when reviewing data in the Annual Class Size Study:

- Class size data included in this report are based on fall student counts submitted as of October 1, 2019.

- At the junior and senior secondary levels, no attempt has been made to include all subjects offered by all schools; only subject areas that are most typically offered at the secondary level have been included.

It is tempting to interpret inter-district comparisons in terms of relationships which suggest cause and effect. The reader should be careful in making such comparisons. Class size data among school districts will be different due to many factors, including educational philosophy, school facility design, school district organizations, economic stability, school district size, management methods, and utilization of specialists or paraprofessionals in conjunction with professional staff. Although the descriptions contained within the tables of this report demonstrate normative comparisons, the data reported simply describe *what* exists, not *why* differences exist among the districts.

GLOSSARY OF TERMS

1. Average (Mean) Class Size

Average (Mean) Class Size represents the class size which equals the arithmetic average of class sizes reported. The average is the total of reported class sizes divided by the number of classes reported. Averages are reported to the nearest one hundredth.

2. Class Size

Class Size refers to the number of students in a group or class organized for the purpose of instruction.

3. Class Size Range

Class Size Range represents the maximum and minimum class sizes reported for a given grade or subject area.

4. Class Types

Class Types counted for this study differ for each school type. Class types for each are as follows:

<u>Elementary</u>	<u>Junior Secondary</u>	<u>Senior Secondary</u>
Kindergarten	Art	Art
Grade 1	Business Ed/Marketing	Business Ed/Marketing
Grade 2	Family & Consumer Science	Family & Consumer Science
Grade 3	Health Education	Health Education
Grade 4	Interdisciplinary Courses	Language Arts/English
Grade 5	Language Arts/English	Math
Grade 6	Math	Music
Special Education	Music	Physical Education
Combo or Ungraded	Physical Education	Science
	Science	Social Studies
	Social Studies	Special Education
	Special Education	Technology Ed/Computer Science
	Technology Ed/Computer Science	Work Experience Program
	World Languages	World Languages

5. Elementary

This grouping *may* include the following grades: K, 1, 2, 3, 4, 5, and 6. Combination grades/ungraded and special education classes may also be included. Depending on individual district grade organization, “elementary” *may not* include grades 5 or 6.

6. Grade Group

Grade Groups include the school types—elementary, junior secondary, and senior secondary, but also part of and combinations of those school type groups. For example, some of the data is reported for a combination of junior and senior secondary as one grade group.

7. Junior Secondary

Junior Secondary includes students in middle schools, junior high schools, or the first part of an eight-year secondary program (i.e., grades 5-12).

8. Participating Districts

Participating Districts includes school districts in the metro Twin Cities area that submitted data for the current year of the study. These districts may or may not be members of Metro ECSU.

9. School Type

School Types for this study are Elementary, Junior Secondary, and Senior Secondary.

10. Senior Secondary

Senior Secondary includes students in senior high school or in the second part of an eight-year secondary program (i.e., grades 5-12).

REPORTS WITH TABLES

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A. REGIONWIDE CLASS SIZE STATISTICS & DATA OBSERVATIONS: TRENDS

The regionwide class size averages by class type from the last five years were included in the study. The graphs include data from the 2015-16 school year through the 2019-20 school year.

Table 1 (page 11) reports the average Elementary class sizes for each year by class type. The following trends were observed:

- This year 2nd Grade, 4th Grade, and Combo or Ungraded reported a five-year-low class size.
- This year 6th Grade reported a five-year-high class size.

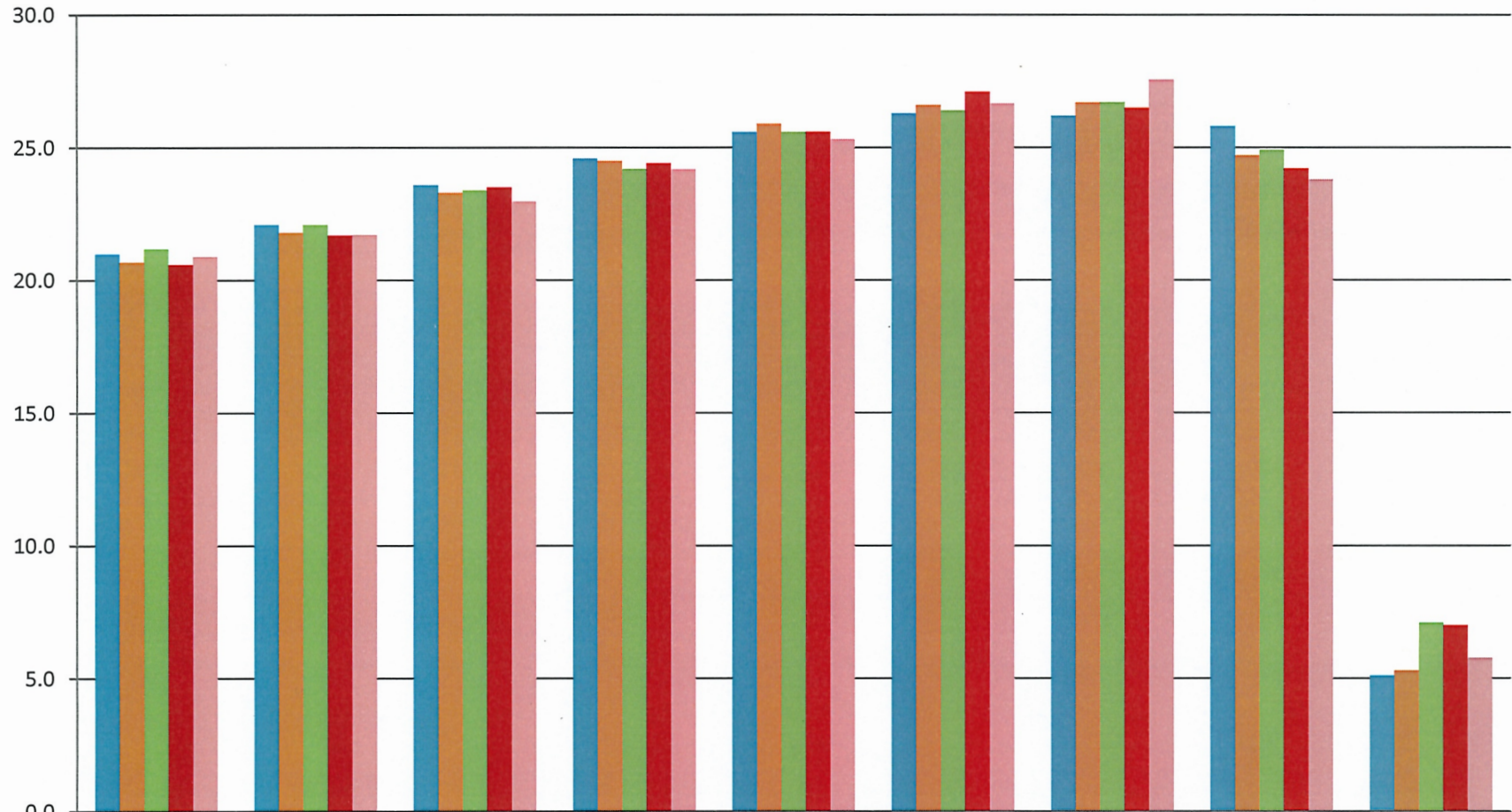
Table 2 (page 12) reports the average Jr Secondary class sizes for each year by class type. The following trends were observed:

- This year Tech Ed/Comp Science reported a five-year-high class size.
- Of the core subjects, Language Arts/English and Math are consistently lower in class size than Science and Social Studies.

Table 3 (page 13) reports the average Sr Secondary class sizes for each year by class type. The following trends were observed:

- This year Health Education, and Science reported a five-year-low class size.
- Of the core subjects, Social Studies classes have consistently had the highest class sizes at the Sr Secondary level.

Table 1. Elementary Regionwide Class Size Trends



	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	Combo or Ungraded	Special Ed
■ 2015-16	21.0	22.1	23.6	24.6	25.6	26.3	26.2	25.8	5.1
■ 2016-17	20.7	21.8	23.3	24.5	25.9	26.6	26.7	24.7	5.3
■ 2017-18	21.2	22.1	23.4	24.2	25.6	26.4	26.7	24.9	7.1
■ 2018-19	20.6	21.7	23.5	24.4	25.6	27.1	26.5	24.2	7.0
■ 2019-20	20.9	21.7	23.0	24.2	25.3	26.7	27.6	23.8	5.8

Table 2. Jr Secondary Regionwide Class Size Trends

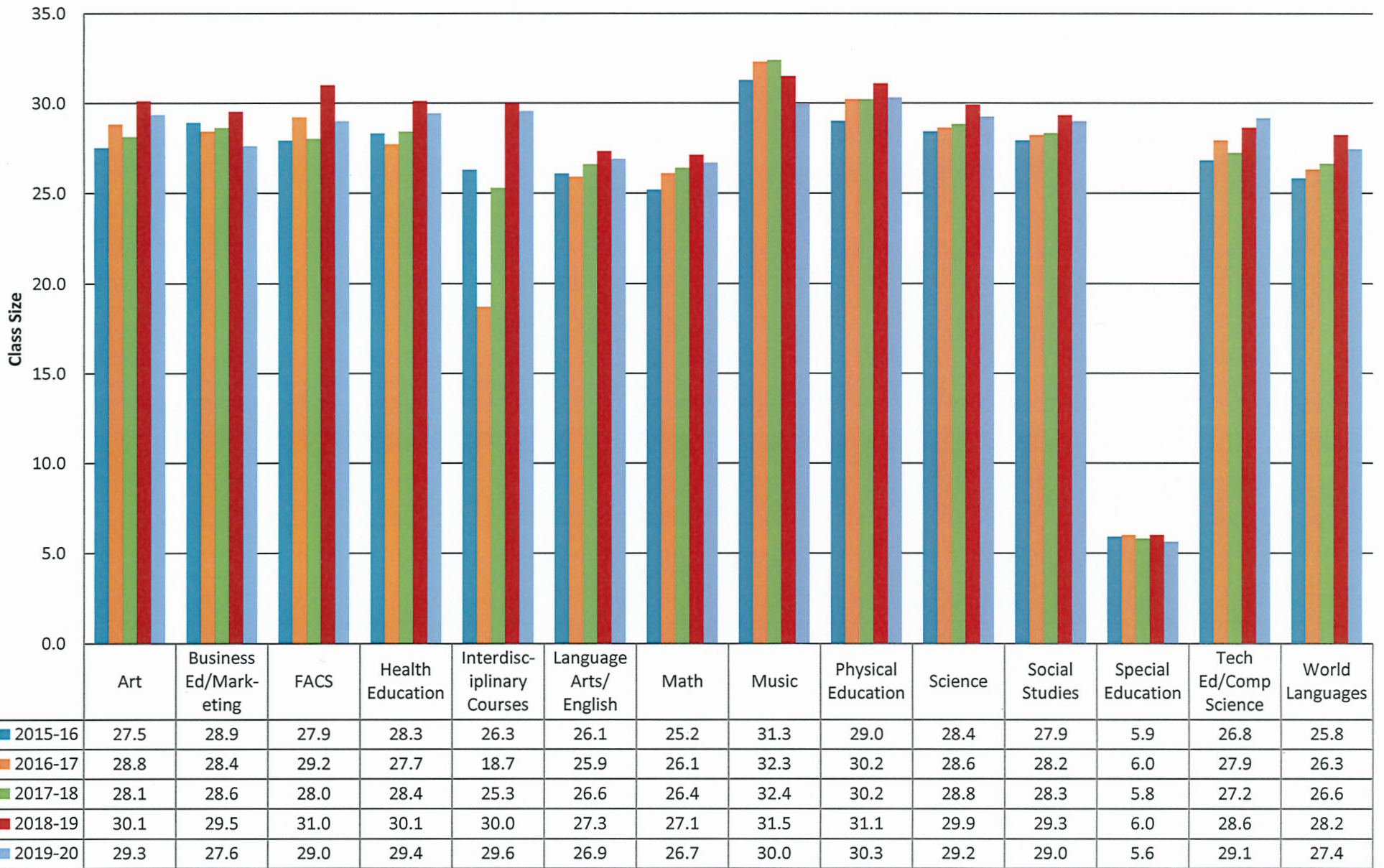
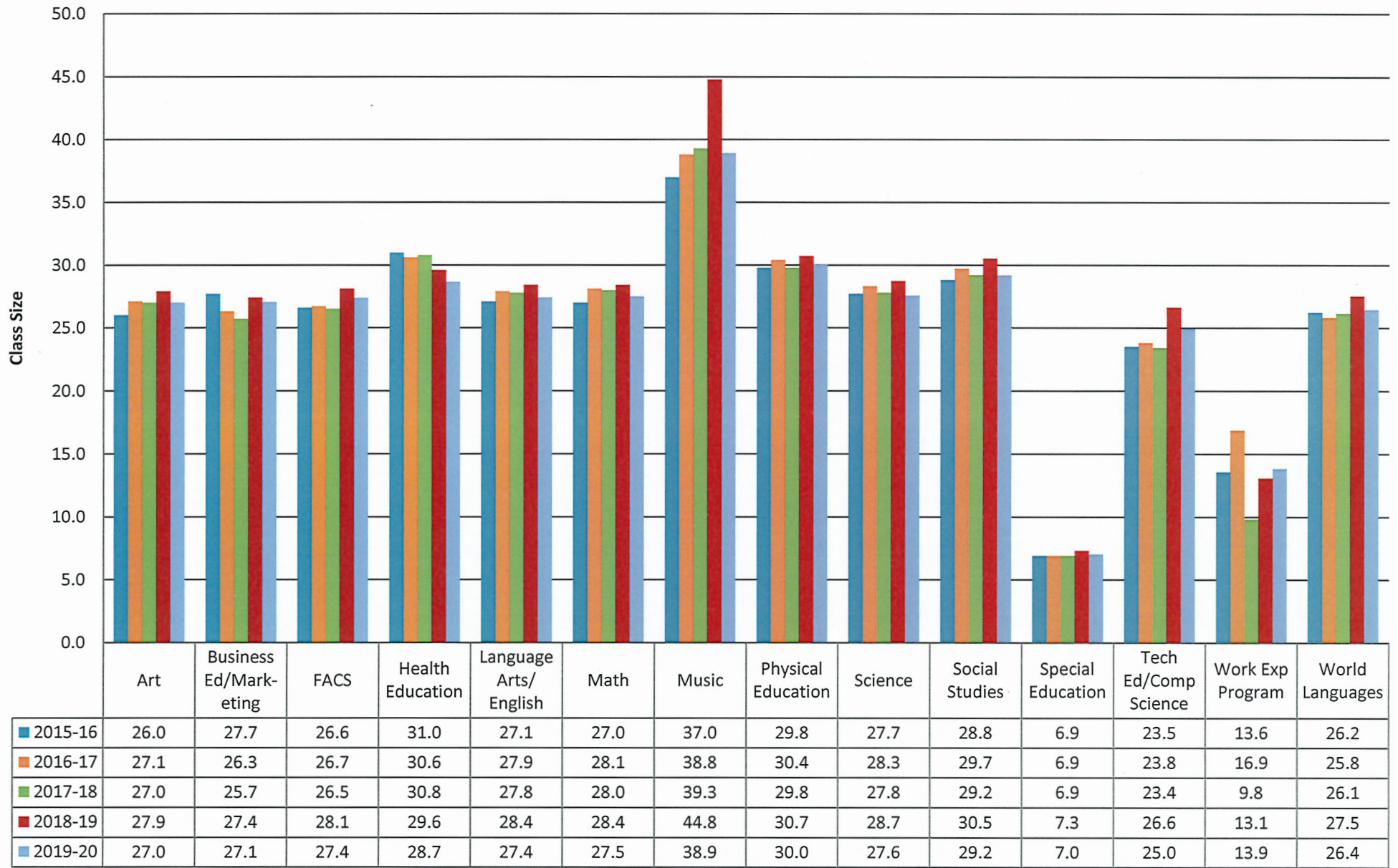


Table 3. Sr Secondary Regionwide Class Size Trends



B. REGIONWIDE CLASS SIZE STATISTICS

Averages and class size ranges for specific school types and selected subject areas for the participating districts as a whole are reported in Table 4 (page 15). Summary data for the entire region excluding special education and including special education are shown in Table 5 and Table 6 (page 16) respectively.

Average class size data by selected grade groupings (i.e., Elementary, Junior Secondary, Senior Secondary, Junior and Senior Secondary combined, and for all K - 12) for class sizes excluding special education and including special education are shown in Table 7 (page 17) and Table 8 (page 18) respectively. Individual district data are available in these tables by district number (see key on page 39).

Table 4. Class Size Regionwide by Class Type

Elementary

Class Type	Avg.	Min.	Max.
Kindergarten	20.9	12	27
Grade 1	21.7	11	28
Grade 2	23.0	12	29
Grade 3	24.2	13	31
Grade 4	25.3	12	34
Grade 5	26.7	5	37
Grade 6	27.6	13	35
Combo or Ungraded	23.8	16	29
Special Education	5.8	1	13

Jr Secondary

Class Type	Avg.	Min.	Max.
Art	29.3	9	61
Business Ed/Marketing	27.6	12	35
Family & Consumer Science	29.0	12	37
Health Education	29.4	10	43
Interdisciplinary Courses	29.5	14	46
Language Arts/English	26.9	5	40
Math	26.7	2	45
Music	30.0	3	133
Physical Education	30.3	13	49
Science	29.2	5	43
Social Studies	29.0	5	40
Special Education	5.6	1	18
Technology Ed/Computer Science	29.1	12	60
World Languages	27.4	10	41

Sr Secondary

Class Type	Avg.	Min.	Max.
Art	27.0	2	42
Business Ed/Marketing	27.0	2	40
Family & Consumer Science	27.4	1	40
Health Education	28.7	10	42
Language Arts/English	27.4	7	40
Math	27.5	3	44
Music	38.9	2	126
Physical Education	30.0	10	49
Science	27.6	1	40
Social Studies	29.2	8	42
Special Education	7.0	1	21
Technology Ed/Computer Science	24.9	1	53
Work Experience Program	13.9	1	38
World Languages	26.4	2	42

Table 5. Class Size Regionwide by Grade Group (Excluding Special Education)

	Avg.	Min.	Max.
Elementary	23.6	5	37
Jr Secondary	28.5	2	133
Sr Secondary	28.1	1	126

Table 6. Class Size Regionwide by Grade Group (Including Special Education)

	Avg.	Min.	Max.
Elementary	23.3	1	37
Jr Secondary	25.9	1	133
Sr Secondary	25.9	1	126

Table 7. Average Class Size by Grade Group (Excluding Special Education)

Elementary		Jr Secondary		Sr Secondary		Jr & Sr Secondary		K-12	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
831	21.47	108	24.31	108	21.88	108	22.98	108	22.92
6	21.60	284	24.42	278	24.24	13	24.58	13	24.45
276	21.61	13	24.92	13	24.35	717	25.15	280	24.86
200	21.91	280	25.00	717	24.78	280	25.15	717	24.99
108	22.39	717	25.52	111	25.04	6	25.53	6	25.02
272	22.51	6	25.61	280	25.27	284	25.63	284	25.15
277	22.51	277	26.40	6	25.44	721	26.55	276	25.81
278	22.60	197	26.66	110	25.91	276	26.72	721	26.07
716	22.64	270	26.87	276	26.19	278	26.74	278	26.26
284	22.69	721	26.96	721	26.21	277	26.99	624	26.38
717	22.85	831	27.23	624	26.45	111	27.00	277	26.52
624	22.90	624	27.61	282	26.65	624	27.02	111	26.57
280	23.00	282	27.61	200	27.11	282	27.04	282	26.63
721	23.01	200	28.09	832	27.29	197	27.24	270	26.83
111	23.08	111	28.13	277	27.34	200	27.61	197	26.87
720	23.14	14	28.15	284	27.62	270	27.65	200	27.07
270	23.21	276	28.18	197	28.03	110	27.92	110	27.33
282	23.23	192	28.23	716	28.10	832	28.31	272	27.39
283	23.28	272	28.52	283	28.11	283	28.37	831	27.51
719	23.32	283	28.62	279	28.22	14	28.44	716	27.62
13	23.38	138	29.00	11	28.48	192	28.78	283	27.71
192	23.71	11	29.17	14	28.72	272	28.85	832	27.95
197	23.80	832	29.29	12	29.09	11	28.86	14	27.98
110	23.83	719	29.35	272	29.14	716	28.87	192	28.06
833	23.90	720	29.58	270	29.26	831	29.10	11	28.20
279	23.99	110	29.60	719	29.49	279	29.12	279	28.39
11	24.04	15	29.89	192	29.57	719	29.42	719	28.54
15	24.36	833	30.14	720	29.78	720	29.66	720	28.65
623	24.40	716	30.23	831	30.39	833	30.37	833	29.40
14	24.55	279	30.26	833	30.62	138	30.59	15	29.76
832	24.56	278	30.33	138	31.44	15	30.78	623	30.08
12	25.70	623	31.65	623	31.66	12	31.22	12	30.44
138	32.39	12	33.55	15	31.80	623	31.66	138	31.10
Reg wide	23.58	Reg wide	28.52	Reg wide	28.11	Reg wide	28.31	Reg wide	27.61

Table 8. Average Class Size by Grade Group (Including Special Education)

Elementary		Jr Secondary		Sr Secondary		Jr & Sr Secondary		K-12	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
276	20.97	717	20.77	108	18.81	108	19.84	108	20.06
716	21.28	108	21.10	278	20.73	717	21.43	717	21.51
831	21.47	277	21.65	717	22.18	277	22.56	277	22.55
6	21.60	280	22.19	13	22.30	280	22.58	280	22.63
200	21.91	197	22.21	111	22.44	13	22.88	278	22.91
833	21.98	284	22.68	280	22.88	278	22.95	13	22.93
111	22.24	276	23.53	277	23.09	197	23.00	197	23.07
108	22.39	13	23.78	110	23.31	284	23.65	284	23.51
272	22.51	14	24.12	197	24.11	14	24.44	111	24.26
277	22.51	270	24.78	624	24.46	111	24.49	14	24.27
278	22.60	15	25.08	282	24.62	282	24.84	276	24.46
284	22.69	282	25.15	716	24.72	270	25.00	282	24.68
719	22.78	192	25.30	14	24.74	276	25.19	270	24.70
717	22.85	720	25.31	720	25.15	720	25.24	624	24.91
15	22.88	6	25.61	284	25.21	624	25.25	716	24.96
624	22.90	138	25.69	138	25.25	110	25.33	720	24.97
14	22.93	111	25.70	721	25.27	138	25.39	6	25.02
280	23.00	272	25.72	270	25.42	6	25.53	110	25.14
721	23.01	624	26.11	6	25.44	721	25.69	721	25.34
720	23.14	278	26.19	832	25.71	716	25.83	272	25.46
192	23.20	721	26.21	276	25.91	272	26.24	831	25.63
270	23.21	831	26.28	279	26.22	192	26.25	192	25.84
282	23.23	11	26.29	12	26.30	11	26.43	283	26.11
283	23.28	283	26.41	283	26.59	283	26.49	11	26.13
13	23.38	110	27.06	11	26.60	831	26.60	15	26.26
197	23.80	279	27.15	272	26.68	279	26.64	279	26.30
110	23.83	716	27.90	831	26.79	15	26.84	832	26.70
279	23.99	200	28.09	200	27.11	832	26.92	138	26.78
11	24.04	832	28.12	719	27.24	200	27.61	200	27.07
623	24.40	833	28.42	192	27.66	719	27.87	719	27.15
832	24.56	719	28.52	623	28.92	12	28.10	833	27.75
12	25.70	623	29.35	15	29.05	833	28.82	12	27.79
138	31.02	12	30.10	833	29.26	623	29.12	623	28.18
Reg wide	23.25	Reg wide	25.92	Reg wide	25.88	Reg wide	25.90	Reg wide	25.54

C. ELEMENTARY CLASS SIZE STATISTICS & DATA OBSERVATIONS

Elementary class size data are reported for each participating district for grades K, 1, 2, 3, 4, 5, 6, combo or ungraded, and Special Education.

Table 9 (pages 20-21) reports the average class sizes for each school district. Districts are ranked from low to high according to the average calculated.

Table 10 (pages 22-23) reports class size maximums and minimums for each school district. Districts are ranked from low to high based upon the maximum class size.

Individual districts that did not submit data required for these tables were excluded from that portion of a table.

Data observations:

- Average class size generally increases with grade level.
- Regionwide, elementary settings most commonly end with 5th grade.
- Average class size shows wide variability across districts.
- Class size range shows wide variability across districts.

Table 9. Elementary Average Class Size by Class Type

Kindergarten		Grade 1		Grade 2		Grade 3		Grade 4	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
831	18.86	716	18.00	276	19.75	276	20.76	280	22.27
6	18.92	272	18.97	270	20.95	831	20.86	6	22.73
200	19.07	831	19.24	108	21.00	6	21.30	270	22.84
282	19.17	717	19.33	278	21.14	278	21.67	108	23.00
716	19.20	284	20.57	6	21.20	272	22.45	282	23.20
272	19.67	15	20.58	831	21.26	280	22.91	276	23.55
720	20.15	200	20.85	283	21.56	716	23.00	272	23.56
11	20.17	276	21.11	111	21.60	624	23.31	278	23.67
721	20.19	278	21.14	277	21.67	719	23.46	721	23.79
623	20.21	721	21.29	197	21.85	284	23.53	831	23.94
284	20.38	108	21.33	284	22.09	282	23.60	624	24.14
278	20.44	11	21.35	200	22.14	200	23.62	720	24.17
15	20.87	277	21.38	719	22.41	108	23.67	200	24.50
13	20.91	719	21.50	14	22.50	111	23.75	283	24.73
108	21.00	13	21.78	624	22.52	110	24.00	719	24.92
276	21.09	280	21.79	192	22.64	13	24.00	111	25.00
192	21.14	832	21.89	272	22.71	277	24.00	716	25.00
833	21.21	283	21.93	716	23.00	279	24.00	284	25.26
277	21.22	6	22.00	280	23.07	717	24.00	277	25.29
14	21.30	833	22.11	13	23.22	192	24.23	279	25.42
719	21.36	623	22.20	279	23.30	720	24.55	192	25.47
111	21.40	14	22.33	720	23.32	833	24.65	13	25.67
717	21.50	192	22.35	833	23.38	270	24.89	717	25.80
832	21.56	624	22.59	110	23.46	14	25.00	11	26.39
624	21.56	720	22.60	282	23.60	832	25.00	14	26.50
12	21.65	110	22.67	623	23.70	623	25.50	833	26.55
110	21.85	279	22.90	721	23.71	11	25.58	197	26.60
280	21.92	197	22.94	15	23.85	283	25.91	110	26.75
283	22.00	270	23.42	832	24.00	721	26.00	623	26.88
279	22.22	12	23.72	11	24.53	197	26.47	832	27.00
197	22.32	111	23.80	717	24.60	12	26.83	12	27.65
270	22.84	282	24.80	12	26.05	138	26.86	15	28.30
138	25.14	138	25.29	138	28.33	15	28.73	138	32.33
Reg wide	20.91	Reg wide	21.72	Reg wide	22.97	Reg wide	24.18	Reg wide	25.32

Table 9. Elementary Average Class Size by Class Type

Grade 5		Grade 6		Combo or Ungraded		Special Education	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
270	23.32	831	23.33	13	19.00	15	1.40
6	23.64	270	24.38	276	20.18	111	2.00
624	23.68	716	25.00	624	22.00	276	3.13
721	24.00	272	25.16	278	22.50	138	5.60
831	24.00	623	28.06	833	23.91	192	5.75
110	24.17	138	34.40	280	24.33	833	6.21
108	24.33	Reg wide	27.56	716	24.67	14	6.40
276	24.52			192	24.86	719	8.00
720	24.52			623	26.00	716	9.00
283	24.60			Reg wide	23.79	Reg wide	5.78
716	25.00						
284	25.35						
280	25.69						
15	25.75						
282	25.80						
13	26.00						
833	26.25						
192	26.52						
279	26.74						
623	27.00						
719	27.04						
272	27.22						
278	27.50						
11	28.03						
832	28.22						
12	29.50						
14	30.75						
138	35.83						
Reg wide	26.66						

Table 10. Elementary Maximum/Minimum Class Size by Class Type

Kindergarten			Grade 1			Grade 2			Grade 3			Grade 4		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
282	20	19	716	18	18	108	22	19	278	23	21	108	24	22
716	20	18	717	21	18	111	22	21	6	23	20	282	24	22
108	21	21	108	22	21	278	22	21	716	23	23	6	24	21
200	21	17	272	22	15	200	23	21	108	24	23	278	25	22
278	21	20	277	22	20	277	23	20	111	24	23	716	25	25
6	21	17	278	22	21	716	23	23	282	24	23	111	26	24
111	22	20	832	22	21	197	24	19	831	24	15	200	26	23
272	22	17	14	23	21	283	24	19	200	25	22	280	26	19
277	22	20	200	23	19	6	24	19	717	25	23	717	26	25
717	22	21	111	24	23	110	25	22	832	25	25	720	27	21
720	22	18	15	24	17	192	25	19	110	26	23	721	27	20
721	22	18	284	24	17	270	25	16	272	26	17	832	27	27
832	22	21	6	24	20	276	25	12	277	26	22	110	28	24
12	23	19	721	24	18	282	25	23	14	27	23	192	28	23
13	23	18	110	25	20	284	25	19	280	27	19	270	28	17
15	23	19	192	25	20	624	25	17	284	27	19	277	28	23
192	23	19	624	25	18	717	25	24	624	27	19	624	28	19
284	23	15	719	25	17	719	25	19	720	27	23	14	29	24
831	23	16	720	25	21	720	25	21	721	27	25	197	29	24
11	24	15	831	25	16	721	25	21	13	28	20	272	29	19
110	24	21	138	26	24	14	26	20	138	28	24	276	29	12
14	24	20	197	26	20	15	26	23	276	28	13	284	29	22
283	24	20	276	26	11	272	26	17	279	28	15	719	29	19
623	24	16	282	26	24	280	26	18	719	28	17	831	29	20
624	24	19	283	26	19	831	26	17	192	29	19	13	30	21
197	25	19	11	27	16	832	26	23	270	29	22	11	31	14
719	25	17	12	27	20	13	27	19	283	29	20	279	31	17
833	25	18	13	27	19	279	27	17	623	29	19	283	31	20
138	26	25	270	27	19	12	28	24	11	30	21	12	32	23
276	26	12	280	27	18	11	29	19	197	30	22	15	32	27
280	26	17	623	27	16	138	29	28	833	30	16	623	32	22
270	27	18	833	27	18	623	29	18	12	31	20	138	33	32
279	27	15	279	28	17	833	29	16	15	31	26	833	34	20
Reg wide	27	12	Reg wide	28	11	Reg wide	29	12	Reg wide	31	13	Reg wide	34	12

Table 10. Elementary Maximum/Minimum Class Size by Class Type

Grade 5			Grade 6			Combo or Ungraded			Special Education		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
108	25	24	716	25	25	13	19	19	111	2	2
110	25	22	270	30	20	276	23	19	15	2	1
270	25	21	272	31	21	278	24	21	192	7	5
716	25	25	623	31	25	624	24	20	276	7	2
282	26	25	831	31	13	280	25	23	833	8	4
283	26	20	138	35	34	192	28	20	14	10	4
720	26	22	Reg wide	35	13	716	28	21	716	10	8
13	27	25				833	28	16	138	11	1
6	27	19				623	29	20	719	13	7
721	27	19				Reg wide	29	16	Reg wide	13	1
15	28	24									
624	28	19									
278	29	25									
284	29	22									
831	29	16									
832	29	28									
276	30	21									
280	30	21									
719	30	23									
192	31	19									
833	31	19									
14	32	27									
272	32	21									
623	32	20									
12	33	26									
11	34	5									
279	35	15									
138	37	35									
Reg wide	37	5									

D. JUNIOR SECONDARY CLASS SIZE STATISTICS & DATA OBSERVATIONS

Junior Secondary class size data are reported for each participating district in selected subject areas (see page 6 in the Glossary of Terms for a list).

Table 11 (page 25-27) reports the average class sizes for each school district. Districts are ranked from low to high according to the average calculated.

Table 12 (pages 28-30) reports class size maximums and minimums for each school district. Districts are ranked from low to high based upon the maximum class size.

Individual districts that did not submit data required for these tables were excluded from that portion of a table.

Data observations:

- The highest average class sizes regionwide are Music and Physical Education.
- Of the core subjects, Language Arts/English and Math are lower in class size than Science and Social Studies.
- Average class size shows wide variability across districts.
- Class size range shows wide variability across districts.

Table 11. Jr Secondary Average Class Size by Class Type

Art		Business Ed/Marketing		Family & Consumer Science		Health Education		Interdisciplinary Courses	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
108	20.60	108	20.40	717	18.83	624	25.10	111	26.43
717	22.30	831	25.71	108	22.00	284	25.55	277	27.22
282	24.67	192	27.00	831	24.44	282	25.60	833	28.96
138	25.00	720	28.00	624	24.82	110	26.67	14	32.09
13	26.06	6	28.44	270	25.25	717	27.00	13	33.50
284	26.07	716	29.00	110	26.83	108	27.67	Reg wide	29.55
200	26.12	11	30.91	200	27.00	280	27.71		
624	26.16	623	33.00	284	27.47	720	28.13		
197	26.20	Reg wide	27.59	282	27.50	276	28.43		
720	26.50			720	27.50	272	28.86		
110	26.88			192	27.85	279	29.42		
192	27.18			279	27.90	11	29.76		
280	27.62			6	28.00	111	30.00		
6	28.27			111	29.00	192	30.00		
831	28.33			719	29.41	719	30.00		
277	28.67			11	30.19	15	30.60		
833	28.94			276	30.67	14	31.10		
283	29.13			15	32.00	832	31.31		
270	29.44			832	32.29	833	31.38		
832	30.30			623	32.30	716	32.50		
721	30.42			12	35.55	721	32.50		
272	30.50			Reg wide	28.98	623	32.82		
279	30.54					12	33.80		
719	30.55					Reg wide	29.43		
276	30.67								
14	31.00								
716	31.00								
111	31.25								
11	31.38								
623	32.54								
12	34.63								
278	35.80								
15	40.00								
Reg wide	29.34								

Table 11. Jr Secondary Average Class Size by Class Type

Language Arts/English		Math		Music		Physical Education		Science	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
13	19.11	280	20.41	721	16.50	108	24.44	108	24.22
108	21.50	13	21.56	284	16.95	717	25.75	6	25.17
280	21.69	108	23.22	831	22.83	270	26.61	13	26.30
14	23.35	15	23.29	277	24.00	197	26.88	717	26.58
6	23.67	282	23.59	6	26.54	6	27.30	111	26.61
717	25.00	138	24.00	197	27.75	624	27.62	284	26.67
15	25.32	6	24.03	13	27.78	280	27.79	624	26.83
284	25.61	277	24.05	270	28.00	284	28.52	721	27.50
197	25.83	197	24.32	283	28.10	192	28.55	832	27.50
11	25.90	192	24.50	276	29.72	719	28.72	280	27.53
200	25.96	717	24.88	279	30.45	276	28.94	277	27.67
277	26.00	284	24.94	624	30.70	279	29.00	270	27.80
716	26.13	111	25.33	272	30.81	278	29.37	138	28.00
721	26.20	270	25.47	719	31.12	832	29.44	200	28.06
110	26.69	200	26.00	832	31.60	200	29.61	831	28.18
111	26.95	11	26.44	138	31.89	831	29.67	110	28.56
270	27.06	721	26.56	11	31.96	277	29.72	278	28.63
282	27.20	831	26.70	833	31.97	111	30.00	716	28.71
272	27.35	272	26.71	717	32.08	272	30.10	283	28.75
624	27.48	283	26.82	15	33.21	14	30.33	192	28.77
832	27.57	719	27.06	280	33.69	283	30.59	282	28.80
192	27.76	832	27.30	192	34.40	720	31.20	197	29.11
831	27.90	624	27.71	623	36.44	110	31.24	276	29.31
276	28.00	716	27.75	111	37.60	282	31.44	272	29.53
283	28.02	276	28.03	720	37.91	833	31.81	11	30.00
720	28.37	110	28.12	282	41.57	11	32.30	720	30.13
138	28.46	720	28.13	14	42.50	716	32.50	14	30.38
278	28.58	14	28.31	200	43.05	721	33.03	719	30.51
833	28.87	278	28.38	12	43.22	623	33.24	833	30.53
719	29.41	833	29.05	716	44.20	138	34.11	623	31.03
12	29.60	623	29.25	108	45.40	15	36.04	279	31.24
279	30.24	12	30.09	110	50.53	13	39.25	15	32.72
623	31.21	279	30.46	278	54.70	12	39.67	12	35.08
Reg wide	26.90	Reg wide	26.68	Reg wide	29.96	Reg wide	30.31	Reg wide	29.22

Table 11. Jr Secondary Average Class Size by Class Type

Social Studies		Special Education		Technology Ed/Computer Science		World Languages	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
108	24.11	108	2.85	108	18.00	13	14.00
6	24.97	719	2.88	13	23.20	14	22.57
282	25.25	276	3.22	717	24.25	831	23.31
284	25.65	15	3.35	270	24.50	717	23.75
111	25.71	278	3.43	192	25.00	270	24.02
717	25.83	12	3.72	624	25.56	278	24.53
13	26.26	197	3.73	110	25.67	276	24.59
280	26.54	832	3.92	200	26.25	6	25.12
200	26.75	111	4.00	6	26.67	283	25.25
276	26.86	282	4.00	831	26.67	282	25.80
197	27.04	717	4.41	284	26.91	192	25.82
277	27.47	110	4.62	720	27.15	720	26.15
624	27.77	138	4.85	280	27.33	284	26.48
721	27.94	277	5.09	282	27.50	197	26.56
716	28.00	284	5.11	276	27.88	110	26.93
278	28.46	624	5.24	283	29.09	111	27.00
832	28.52	623	5.35	719	29.21	272	27.46
272	28.78	192	5.49	833	29.33	138	28.00
192	28.80	833	5.95	721	29.42	624	28.03
270	29.08	720	6.02	11	29.76	833	28.63
831	29.27	272	6.14	272	29.80	280	29.00
11	29.54	721	6.22	716	30.17	719	29.16
14	29.81	270	6.28	14	30.29	279	29.68
110	30.00	14	6.29	111	30.38	721	29.80
720	30.00	283	6.29	623	30.54	623	29.88
719	30.03	831	6.30	279	30.95	11	30.08
279	30.33	280	6.55	832	31.00	832	30.10
283	30.51	279	6.73	278	33.10	12	30.79
833	31.47	11	6.93	12	33.18	Reg wide	27.41
15	31.52	13	9.14	15	34.07		
623	31.69	716	10.57	Reg wide	29.12		
12	31.98	Reg wide	5.62				
138	32.46						
Reg wide	28.96						

Table 12. Jr Secondary Maximum/Minimum Class Size by Class Type

Art			Business Ed/Marketing			Family & Consumer Science			Health Education			Interdisciplinary Courses		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
108	22	18	108	22	19	108	22	22	110	28	25	111	30	24
138	25	25	716	29	29	270	27	22	282	29	23	277	31	25
282	27	22	831	30	12	282	28	27	108	30	24	14	37	23
717	27	12	192	32	18	111	29	29	111	30	30	833	37	14
110	30	24	623	33	33	717	29	12	276	30	24	13	46	14
277	31	27	720	33	20	110	30	17	280	31	23	Reg wide	46	14
200	32	19	11	34	26	831	30	12	284	31	19			
831	32	23	6	35	21	200	32	18	717	31	25			
14	33	27	Reg wide	35	12	192	33	23	272	32	26			
197	33	11				276	33	23	720	33	20			
270	33	23				284	33	21	832	33	28			
272	33	29				6	33	22	15	34	26			
276	33	25				720	33	19	624	34	15			
280	33	18				832	33	27	719	34	20			
283	33	17				624	34	13	721	34	31			
284	33	18				11	35	14	192	35	24			
624	33	20				623	35	23	623	35	26			
716	33	29				279	36	16	716	35	30			
720	33	19				719	36	15	14	36	21			
719	34	25				12	37	33	833	36	21			
832	34	28				15	37	29	11	37	17			
192	35	15				Reg wide	37	12	12	38	28			
623	35	24							279	43	10			
721	35	27							Reg wide	43	10			
13	36	11												
6	36	19												
111	37	25												
11	38	21												
12	38	27												
279	39	9												
833	39	16												
15	40	40												
278	61	28												
Reg wide	61	9												

Table 12. Jr Secondary Maximum/Minimum Class Size by Class Type

Language Arts/English			Math			Music			Physical Education			Science		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
108	28	11	138	25	23	721	20	13	108	30	19	108	28	19
138	29	28	108	31	17	138	33	31	280	32	22	138	28	28
282	30	22	277	31	12	277	36	11	270	33	16	277	30	24
716	30	23	721	31	22	13	38	12	716	33	32	282	30	26
277	31	20	284	32	16	6	38	11	717	33	15	280	31	21
721	31	24	6	32	13	832	39	19	272	34	24	110	32	25
276	32	23	110	33	24	270	40	16	277	35	23	200	32	18
284	32	14	111	33	12	717	42	18	283	35	21	284	32	18
717	32	20	197	33	8	283	43	14	721	35	30	717	32	21
110	33	12	270	33	15	284	45	3	831	35	23	721	32	24
111	33	12	278	33	22	831	46	14	192	36	16	831	32	16
197	33	11	280	33	11	624	47	20	6	36	19	111	33	12
200	33	17	716	33	24	197	48	11	719	36	18	270	33	21
270	33	18	192	34	7	719	49	19	111	37	26	283	33	15
278	33	24	200	34	10	282	50	26	197	37	15	624	33	14
832	33	21	272	34	20	280	51	17	276	37	19	14	34	23
14	34	10	282	34	5	272	52	17	279	37	13	192	34	19
280	34	11	717	34	17	833	52	11	282	37	26	197	34	21
6	34	10	831	34	18	111	53	25	284	37	16	276	34	16
272	35	16	283	35	21	15	55	15	138	38	31	716	34	25
283	35	18	719	35	11	276	55	12	200	38	22	832	34	18
624	35	19	720	35	10	12	57	29	624	38	16	13	35	5
719	35	11	832	35	18	11	58	12	832	38	17	272	35	21
720	35	19	276	36	19	623	58	25	14	39	22	278	35	19
831	35	19	11	37	6	14	60	33	278	39	25	719	35	11
11	36	6	14	37	11	108	63	30	11	40	17	11	36	22
192	36	17	13	38	5	279	63	4	110	41	19	6	36	17
623	36	22	624	38	11	110	69	32	623	41	23	623	36	15
13	37	5	12	39	18	200	75	19	720	42	21	12	37	30
833	37	13	623	39	12	716	76	25	833	42	15	720	37	20
12	38	13	833	39	15	192	79	12	15	44	23	279	39	13
15	40	13	15	40	2	720	81	22	12	45	31	833	39	18
279	40	18	279	45	14	278	133	25	13	49	27	15	43	22
Reg wide	40	5	Reg wide	45	2	Reg wide	133	3	Reg wide	49	13	Reg wide	43	5

Table 12. Jr Secondary Maximum/Minimum Class Size by Class Type

Social Studies			Special Education			Technology Ed/Computer Science			World Languages		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
108	30	18	282	5	1	108	19	17	13	14	14
282	31	5	110	6	3	831	28	24	111	27	27
284	31	17	278	6	1	110	29	17	138	28	28
110	32	28	719	6	1	13	29	16	14	29	14
200	32	18	108	7	1	282	29	25	278	29	15
277	32	21	832	8	2	270	30	20	270	30	12
280	32	18	15	9	1	717	30	13	276	30	15
721	32	24	276	9	1	272	31	29	282	30	23
111	33	12	284	9	1	276	31	22	284	31	18
13	33	5	831	10	3	280	31	22	197	32	21
138	33	32	111	11	1	192	32	12	831	32	11
278	33	23	138	11	2	283	32	23	110	33	21
716	33	22	197	11	1	200	33	19	192	33	14
717	33	18	277	11	1	6	33	20	272	33	14
832	33	21	623	11	1	624	33	14	280	33	20
276	34	10	717	11	1	716	33	28	717	33	13
283	34	21	720	11	1	720	33	18	283	34	16
6	34	14	14	12	2	721	33	25	6	34	14
831	34	22	283	12	1	111	34	27	721	34	27
11	35	22	13	13	2	284	34	20	832	34	19
14	35	22	192	13	1	623	34	25	624	35	20
197	35	15	721	13	1	832	34	27	719	35	16
272	35	19	279	14	2	719	35	16	623	36	22
719	35	11	624	15	1	14	36	19	720	36	10
720	35	19	716	15	3	11	38	19	11	37	21
192	36	19	12	16	1	833	38	13	12	37	21
624	36	17	280	16	1	12	39	27	833	40	10
12	37	21	833	16	1	15	40	24	279	41	18
623	37	22	270	17	2	279	40	16	Reg wide	41	10
279	38	11	272	17	2	278	60	23			
833	39	16	11	18	1	Reg wide	60	12			
15	40	25	Reg wide	18	1						
270	40	17									
Reg wide	40	5									

E. SENIOR SECONDARY CLASS SIZE STATISTICS & DATA OBSERVATIONS

Senior Secondary class size data are reported for each participating district in selected subject areas (see page 6 in the Glossary of Terms for a list).

Table 13 (pages 32-34) reports the average class sizes for each school district. Districts are ranked from low to high according to the average calculated.

Table 14 (pages 35-37) reports class size maximums and minimums for each school district. Districts are ranked from low to high based upon the maximum class size.

Individual districts that did not submit data required for these tables were excluded from that portion of a table.

Data observations:

- The highest average class sizes regionwide are Health Education and Music.
- Of the core subjects, Language Arts/English, Math, and Science are lower in class size than Social Studies.
- Average class size shows wide variability across districts.
- Class size range shows wide variability across districts.

Table 13. Sr Secondary Average Class Size by Class Type

Art		Business Ed/Marketing		Family & Consumer Science		Health Education		Language Arts/English	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
108	16.25	276	20.17	278	5.00	108	24.57	108	19.40
111	16.50	200	21.60	717	20.25	831	24.83	276	22.33
278	19.57	6	22.00	200	20.80	624	25.96	280	23.55
716	21.00	280	23.50	282	21.67	13	26.40	278	24.49
284	21.75	279	23.63	276	22.07	276	26.97	717	24.50
717	21.86	716	23.75	111	23.50	721	27.00	111	24.75
721	21.91	719	24.36	721	24.00	277	27.67	13	25.05
6	22.20	110	24.50	832	24.00	717	28.17	6	25.24
110	22.29	278	25.13	110	24.43	832	28.20	200	25.78
276	22.72	721	25.38	272	25.13	272	28.25	624	26.00
13	23.52	717	25.67	192	25.55	270	29.50	716	26.29
200	24.29	192	26.10	270	25.80	833	29.50	277	26.38
277	24.60	197	26.17	284	26.30	279	29.86	721	26.73
14	25.64	111	26.33	279	26.65	110	30.00	284	26.74
624	25.67	13	26.83	831	27.27	11	30.08	282	27.08
832	25.76	283	27.00	624	27.44	200	30.14	832	27.15
272	26.00	284	27.42	11	27.89	282	30.17	12	27.21
270	26.25	277	28.13	6	28.18	284	30.30	11	27.41
282	27.70	11	28.15	15	28.40	720	30.43	14	27.56
280	27.71	108	28.33	12	28.67	15	30.80	110	27.62
719	27.88	138	28.83	280	29.25	12	32.00	272	27.77
279	28.12	12	29.14	108	29.50	283	32.50	279	27.77
11	28.30	833	29.25	719	29.82	192	32.67	283	27.98
283	28.59	272	29.85	197	30.25	719	33.33	197	28.58
720	29.14	624	29.89	720	30.31	623	33.50	192	28.73
192	29.74	623	30.75	833	30.41	138	34.00	720	28.87
623	29.75	14	31.17	14	31.25	197	34.17	719	29.25
833	30.89	720	31.43	623	31.33	280	34.25	15	29.77
12	30.92	270	32.56	13	34.00	111	39.00	270	30.08
197	31.27	831	32.93	138	34.50	Reg wide	28.67	833	30.43
831	33.29	15	35.50	Reg wide	27.40			623	30.56
15	34.17	Reg wide	27.05					138	31.08
138	36.50							831	31.67
Reg wide	26.99							Reg wide	27.41

Table 13. Sr Secondary Average Class Size by Class Type

Math		Music		Physical Education		Science		Social Studies	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
108	20.15	280	19.00	111	21.60	108	20.23	108	22.93
111	21.79	13	25.00	108	24.71	13	22.31	13	23.14
282	23.93	721	25.29	110	25.13	717	23.46	280	24.15
716	24.69	832	27.44	721	26.33	6	23.51	110	25.94
278	25.08	14	28.33	6	26.35	278	24.77	717	26.00
6	25.10	197	28.42	832	26.78	280	24.98	282	26.04
110	25.21	719	30.41	716	27.17	197	25.02	624	26.16
624	25.58	110	32.50	272	27.35	12	25.52	278	27.50
717	25.86	138	35.50	200	27.88	111	25.58	721	28.00
13	26.12	200	36.55	624	27.96	110	25.69	6	28.30
721	26.40	278	36.58	11	28.43	624	25.95	284	28.37
277	26.43	277	36.67	717	28.54	276	26.12	276	28.54
280	26.60	6	37.33	833	28.54	832	26.85	277	28.78
270	26.73	283	38.38	282	29.00	721	26.90	720	28.80
200	26.84	624	38.59	278	29.36	200	26.94	716	29.00
284	27.08	833	38.79	270	29.44	14	27.25	283	29.04
832	27.12	276	39.44	279	29.46	277	27.29	832	29.19
279	27.16	831	40.64	284	29.77	282	27.31	200	29.27
15	27.29	284	40.83	280	29.88	283	27.45	11	29.48
720	27.29	108	41.00	719	29.93	270	27.46	192	29.70
11	27.43	717	41.17	197	30.57	716	27.50	279	29.70
276	27.44	270	42.15	276	30.92	192	27.89	12	30.05
12	27.45	11	42.23	831	31.39	284	27.91	272	30.25
197	27.59	279	43.87	13	31.85	272	27.94	719	30.38
283	27.71	111	44.25	277	32.50	11	28.04	197	30.47
138	28.04	272	44.95	192	33.90	279	28.25	111	30.75
272	28.84	282	46.20	283	34.40	720	28.73	270	30.82
831	29.38	15	48.38	12	34.75	623	29.74	623	30.83
192	29.44	623	51.36	138	34.88	831	30.06	14	31.67
14	29.94	720	54.25	14	35.94	719	30.27	831	31.73
623	30.74	192	58.91	720	36.16	833	30.56	833	31.98
833	31.29	716	59.20	623	36.63	138	30.58	15	32.08
Reg wide	27.50	12	60.91	15	37.33	15	33.21	138	33.96
		Reg wide	38.94	Reg wide	30.03	Reg wide	27.56	Reg wide	29.18

Table 13. Sr Secondary Average Class Size by Class Type

Special Education		Technology Ed/Computer Science		Work Experience Program		World Languages	
Dist.	Avg.	Dist.	Avg.	Dist.	Avg.	Dist.	Avg.
108	2.59	111	15.50	716	4.50	108	13.40
111	3.70	278	17.20	284	5.17	111	19.14
278	3.82	197	17.70	278	6.60	278	19.56
717	4.48	280	18.20	717	7.00	13	21.80
624	4.88	717	19.25	12	13.20	6	22.05
282	5.13	110	19.67	272	14.00	717	22.18
270	5.45	108	21.67	279	14.00	14	23.00
832	5.79	192	22.13	110	14.50	282	23.93
719	5.80	138	22.33	13	15.40	831	24.19
138	6.18	276	22.47	192	19.20	283	24.44
277	6.21	13	22.85	15	34.75	110	24.56
110	6.24	721	22.86	Reg wide	13.85	276	25.02
197	6.34	624	23.00			277	25.24
14	6.50	282	23.40			200	25.28
15	6.64	11	23.84			270	25.29
276	6.82	831	24.44			721	25.68
284	6.83	832	24.67			192	25.87
192	6.94	720	25.14			624	25.89
831	7.02	200	25.24			280	25.91
833	7.05	284	25.45			720	26.68
11	7.14	270	26.00			719	27.14
720	7.40	272	26.29			833	27.19
716	7.44	277	26.50			832	27.20
623	7.76	279	26.50			272	27.34
283	8.16	6	27.00			279	27.54
12	8.36	719	27.17			15	28.00
279	8.42	15	28.25			11	28.31
721	8.50	283	28.33			197	28.54
272	8.94	14	28.50			716	29.80
13	10.16	623	29.12			12	30.19
280	10.17	833	29.44			284	30.37
Reg wide	7.02	12	30.08			138	30.82
		716	31.75			623	31.30
		Reg wide	24.95			Reg wide	26.41

Table 14. Sr Secondary Maximum/Minimum Class Size by Class Type

Art			Business Ed/Marketing			Family & Consumer Science			Health Education			Language Arts/English		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
108	22	12	200	26	10	278	5	5	717	30	19	108	28	11
111	23	10	6	27	12	111	24	23	108	31	14	12	32	22
717	27	15	111	28	23	200	25	15	272	32	12	276	32	17
200	28	20	716	29	11	282	26	18	282	32	26	716	32	14
716	29	15	276	30	13	717	27	11	284	32	27	197	33	17
721	29	4	280	30	20	276	28	15	832	32	23	278	33	9
110	30	14	110	31	17	108	30	29	200	33	23	624	33	12
282	31	18	721	31	15	721	30	15	283	33	32	717	33	13
278	32	4	624	32	27	831	30	19	720	33	25	721	33	11
284	32	2	717	32	7	272	31	18	276	34	22	832	33	11
13	33	6	719	32	14	270	32	18	721	34	18	282	34	11
272	33	5	13	33	19	110	33	12	192	35	30	6	34	9
624	33	14	108	34	25	12	33	20	270	35	14	110	35	14
832	33	7	12	34	23	192	33	16	624	35	11	200	35	11
277	34	13	192	34	17	279	34	14	831	35	21	272	35	14
280	34	14	197	34	19	284	34	1	110	36	22	277	35	10
283	34	22	272	34	22	719	34	26	12	36	27	279	35	12
6	34	10	277	34	19	720	34	16	13	36	21	283	35	15
192	35	14	278	34	2	832	34	15	197	36	33	111	36	18
197	35	25	284	34	8	14	35	25	277	36	17	192	36	12
276	35	12	623	34	24	197	35	25	279	37	10	270	36	17
720	35	20	14	35	25	6	35	24	719	37	25	284	36	8
12	36	14	283	35	12	13	36	33	623	38	30	719	36	16
15	36	33	720	35	27	280	36	12	833	38	24	720	36	17
270	36	12	833	35	20	623	36	21	11	39	11	11	38	7
279	36	15	11	36	10	833	36	16	111	39	39	14	38	11
14	37	2	15	36	35	11	37	12	15	40	23	280	38	14
623	37	15	270	36	21	624	38	15	280	40	31	623	38	16
719	37	18	279	36	12	15	39	5	138	42	21	138	39	22
833	37	12	138	39	15	138	40	23	Reg wide	42	10	833	39	13
11	38	10	831	40	18	Reg wide	40	1				13	40	8
831	41	22	Reg wide	40	2							15	40	21
138	42	31										831	40	19
Reg wide	42	2										Reg wide	40	7

Table 14. Sr Secondary Maximum/Minimum Class Size by Class Type

Math			Music			Physical Education			Science			Social Studies		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
111	32	9	280	37	2	108	31	14	717	28	7	108	32	9
278	32	13	721	40	13	282	31	25	276	31	15	282	32	18
276	33	11	13	42	15	832	31	24	108	32	6	717	32	20
282	33	9	719	48	14	278	33	19	272	32	21	284	33	22
716	33	12	277	49	21	721	34	17	12	33	15	721	33	12
721	33	8	14	51	5	276	35	21	6	33	11	276	34	16
200	34	13	197	51	13	624	35	18	721	33	15	277	34	23
284	34	7	717	52	28	11	37	10	200	34	10	12	35	23
624	34	14	624	59	14	110	37	11	277	34	16	200	35	19
717	34	13	278	61	9	270	37	18	278	34	9	278	35	13
832	34	16	276	62	17	279	37	11	282	34	19	624	35	16
110	35	13	283	64	24	6	37	15	832	34	11	720	35	16
12	35	11	110	65	11	716	37	17	111	35	10	832	35	11
272	35	21	138	67	16	717	37	18	13	35	8	13	36	8
277	35	16	282	67	20	111	38	10	14	35	16	192	36	15
283	35	18	111	68	31	200	38	12	192	35	10	283	36	14
6	35	11	833	68	12	272	38	16	197	35	1	716	36	19
720	35	16	108	70	14	277	38	24	284	35	15	110	37	16
108	36	12	270	70	21	283	38	28	716	35	12	272	37	18
270	36	13	831	71	12	831	38	19	720	35	18	279	37	17
623	36	14	832	72	9	833	38	17	110	36	10	11	38	10
192	37	14	623	74	24	12	39	30	279	36	10	111	38	21
831	37	9	720	74	35	197	41	15	283	36	13	197	38	15
279	38	11	200	76	10	623	41	32	624	36	13	270	38	21
280	38	15	716	77	31	13	42	15	11	37	12	6	38	15
11	39	8	6	84	10	15	42	26	270	38	16	623	38	15
138	40	10	12	86	40	280	42	16	831	38	15	831	38	17
14	40	11	192	87	20	719	42	10	15	39	21	15	40	15
197	40	10	11	96	9	14	43	30	719	39	17	280	40	14
833	40	10	15	100	12	720	43	25	138	40	15	719	40	18
15	41	11	284	105	7	284	45	17	280	40	13	833	40	16
13	44	3	279	119	5	192	47	23	623	40	11	138	41	21
Reg wide	44	3	272	126	12	138	49	12	833	40	14	14	42	19
			Reg wide	126	2	Reg wide	49	10	Reg wide	40	1	Reg wide	42	8

Table 14. Sr Secondary Maximum/Minimum Class Size by Class Type

Special Education			Technology Ed/Computer Science			Work Experience Program			World Languages		
Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min	Dist.	Max	Min
717	6	2	111	21	10	717	7	7	108	18	7
108	7	1	280	22	12	716	8	1	717	28	10
282	8	3	278	24	10	110	15	14	278	29	2
111	9	1	108	25	17	284	15	1	282	31	18
276	9	3	138	25	21	272	17	11	200	32	16
278	9	1	110	27	14	278	19	1	272	32	15
15	10	1	6	27	27	12	26	2	283	32	3
719	11	2	717	27	12	192	26	13	111	33	11
110	12	2	831	27	20	13	30	1	192	33	8
14	12	1	721	28	15	279	32	3	276	33	10
624	12	1	832	28	19	15	38	31	6	33	7
270	13	1	282	29	17	Reg wide	38	1	721	33	14
716	14	5	270	30	21				110	34	16
12	15	3	192	31	16				270	34	13
138	15	1	272	31	21				277	34	9
284	15	1	284	31	11				14	35	2
623	15	3	13	32	11				284	35	17
720	15	2	624	32	13				716	35	23
831	15	1	197	33	1				832	35	18
277	16	1	200	33	14				623	36	24
832	16	1	276	33	15				719	36	12
197	17	1	277	33	8				720	36	12
721	17	4	283	33	22				197	37	12
11	18	1	720	33	15				831	37	10
272	18	5	12	35	23				13	38	11
283	18	1	15	35	19				15	38	18
279	19	2	14	36	22				624	38	11
280	19	2	623	36	15				11	39	10
833	19	1	716	36	26				12	39	15
192	20	1	719	37	18				833	40	12
13	21	3	833	37	17				138	41	20
Reg wide	21	1	11	39	11				280	41	14
			279	53	13				279	42	12
			Reg wide	53	1				Reg wide	42	2

APPENDIX

33 PARTICIPATING DISTRICTS

Alphabetical Listing

11 Anoka-Hennepin
716 Belle Plaine
12 Centennial
108 Central Public Schools
13 Columbia Heights
272 Eden Prairie
192 Farmington
831 Forest Lake
14 Fridley
200 Hastings
270 Hopkins
717 Jordan
832 Mahtomedi
276 Minnetonka
721 New Prague
138 North Branch
278 Orono
279 Osseo
719 Prior Lake-Savage
280 Richfield
623 Roseville
720 Shakopee
6 South St. Paul
833 South Washington County
282 St. Anthony-New Brighton
15 St. Francis
283 St. Louis Park
110 Waconia
111 Watertown-Mayer
284 Wayzata
277 Westonka
197 West St. Paul
624 White Bear Lake

District Number Listing

6 South St. Paul
11 Anoka-Hennepin
12 Centennial
13 Columbia Heights
14 Fridley
15 St. Francis
108 Central Public Schools
110 Waconia
111 Watertown-Mayer
138 North Branch
192 Farmington
197 West St. Paul
200 Hastings
270 Hopkins
272 Eden Prairie
276 Minnetonka
277 Westonka
278 Orono
279 Osseo
280 Richfield
282 St. Anthony-New Brighton
283 St. Louis Park
284 Wayzata
623 Roseville
624 White Bear Lake
716 Belle Plaine
717 Jordan
719 Prior Lake-Savage
720 Shakopee
721 New Prague
831 Forest Lake
832 Mahtomedi
833 South Washington County



Metro ECSU
2 Pine Tree Drive, Suite 101
Arden Hills, MN 55112

www.metroecsus.org
612-638-1500

DATE: September 27, 2019
TO: Class Size Study District Contact Persons
FROM: Angela Skrade, Class Size Study Coordinator
RE: Directions for the Annual Class Size Study 2019-2020

Metro ECSU is collecting school district data for the 7-county metro area Class Size Study. This study will give districts a point of comparison for class size across the metro area for the 2019-2020 school year. Metro ECSU would greatly appreciate your help in collecting the data for this study. All districts that submit data will receive a copy of the Metro ECSU Class Size Study when it is released in February.

Class Size Reported as of October 1, 2019:

District data should reflect fall semester class sizes as of October 1, 2019. Please do not update your data to reflect changes made after October 1. It is important that all districts report data from the same time period.

Reporting Format:

With this letter you should have three different Excel spreadsheets for data reporting. Each file is designed for one school level as follows:

- Elementary
- Junior Secondary, Middle School, or First Part of Six-Year Secondary
- Senior Secondary or Second Part of Six-Year Secondary

Each entry in Excel consists of: District Number, Class Type (elementary grades or secondary subjects), Number of Classes and Class Size. These are called fields.

Each file contains a data entry sample and a list of acceptable values for the Class Type field. Note that the Class Type field has a drop-down list of values from which to choose; you do not have to type them.

Example:

Suppose St. Paul Public Schools (district 625) had the following Language Arts/English classes in a middle school: one class of 18, four classes of 22, and twelve classes of 24.

- Use the Junior Secondary Excel Spreadsheet.
- Enter three lines of data, as follows.

District Nbr	Class Type	Nbr Classes	Class Size
625	Language Arts/English	1	18
625	Language Arts/English	4	22
625	Language Arts/English	12	24

Mode of Collection:

If data is compiled at the district level (as is often the case in smaller districts), use one of each of the three Excel files to record the data.

If data is collected from a number of building level contacts, please distribute the appropriate Excel file(s) to each school. Also include a copy of this letter. Instruct building contacts to respond in a timely fashion—we suggest that you give them a due date of November 15, 2019. Data is due to Metro ECSU by November 22, 2019.

Once the data from each building is collected, please aggregate (copy and paste) school data for the district into the three school level Excel files (elementary, jr secondary and sr secondary). Please send only the three *district* aggregate data files (along with any comments) to Metro ECSU.

Do not commingle elementary, junior secondary or senior secondary data. Keep each type of data in its respective Excel file.

Detailed Guidance for Reporting Data:

Please review the Detailed Guidance for Reporting Data on page 3 of this letter. We've included specific examples and instructions to help you accurately report your data.

Deadline:

Submit your data to Metro ECSU by November 22, 2019. Please include your contact information in the space provided in the Excel files so that we know who to contact with questions about the data.

If you do not submit your data by November 22, we cannot guarantee that it will be included in the study. All districts that submit data will receive a copy of the Metro ECSU Class Size Study when it is released in February.

Questions:

If you have any questions or are unsure how to report particular data, please contact Angela Skrade, Class Size Study Coordinator, at angela.skrade@metroecsu.org or 612-638-1528. Thank you for your cooperation and assistance.

Detailed Guidance for Reporting Data

Class Type Options

Provide class size information for the Class Types listed in the drop-down menu only. Metro ECSU does not attempt to include all possible Class Types. Rather, it is a snapshot of classes most frequently offered at each grade level across the metro Twin Cities public schools. Examples of Class Types not collected are: Independent Study, Alternative Learning Programs, ELL, and College Readiness Classes (e.g. AVID).

If your school does not offer a particular Class Type, do not list it or enter any data.

If you are unsure how to classify a specific course, please contact Angela Skrade, Class Size Study Coordinator.

Combo or Ungraded Class Type (elementary only)

Include classes that combine grade levels (combo) or arrange classes by student achievement level (ungraded).

Interdisciplinary Class Type (jr secondary only)

Include classes that combine 2 or more Class Types at the jr secondary level. This is for entire courses, not just units of study.

Special Education Class Type

Special education students should be counted with the general education class to which they are assigned. Students in special education classes are counted separately if they are comprised only of special education students who spend the majority of their time in that class.

Multiple Groups per Teacher (jr and sr secondary only)

Include classes that combine students with the same teacher in the same classroom with students learning material at different levels. For example, if the same teacher provides instruction for German 5 and German 6 in the same classroom at the same time, this should be considered one World Languages class.

Multiple Teachers per Group

In situations where there are two or more certified teachers assigned to a section or group of students, this should be reported as if there were multiple sections of the class with one teacher each. It would be assumed that teachers share essentially equal student "loads." Examples:

- 2 certified teachers/41 students: Report as 1 class of 20 and 1 class of 21
- 4 certified teachers + 1 half-time teacher/90 students: Report as 4 classes of 20 and 1 class of 10 (allows for the half-time person to have half the # of students)

$$4n + .5n = 90$$

$$n = \# \text{ students for full time teacher}$$

Some rounding may be necessary to maintain # students (n) as whole numbers.

Questions

If you have any questions or are unsure how to report particular data, please contact Angela Skrade, Class Size Study Coordinator, at angela.skrade@metroecsu.org or 612-638-1528.

5. Development of SOD Plan Parameters

- 1) Go to the REVENUE ASSUMPTIONS tab
Inputs are required for all yellow fields and future years are based upon Adjusted Pupil Units (APUs).
- 2) Go to the STUDENT ENROLLMENT ASSUMPTIONS tab
Inputs are required for all yellow fields (FY 2022, 2023 and 2024 ADM's and Resident ADM's)
FY 2021 ADM are actual and FY 2022 ADM are from district EDRS enrollment estimates - please review FY 2022. All student data information is found on the MDE website under the Minnesota Funding and Reporting (MFR) system at:
education.state.mn.us/Data Center/Data Reports and Analytics/mfr (under the School Finance Reports heading)
Under CATEGORY, select "Student". Under YEAR, select "All". Under REPORT, select "All". FY 21 ADM's are found on the District/School Average Daily Membership (ADM) Report and FY 2022-24 are found on the "District/School ADM and Limited English Proficiency (LEP) Projections Report".
FY 2025 pupil units are calculated automatically from FY 2024 student data utilizing progression from grade-to-grade.
- 3) **Review the information in the BASE YEAR (FY 2021) DETAIL tab.**
- 4) **Go to the FY 2021 BUDGET YEAR DETAIL tab:**
Inputs are required for all yellow fields (Input your current General Fund budget for FY 2022 revenues and expenditures by UFARS Finance code). Also send electronic (Excel spreadsheet format) or your 1) FY 2022 General Fund revenue budget, sorted by Finance code, then source code and subtotaled by Finance code; and 2) your FY 2022 General Fund expenditure budget sorted by Finance code, then object code and subtotaled by Finance code.
***DO NOT ADD ROWS/COLUMNS THIS WILL CHANGE ALL THE FORMULAS**
- 5) Go to the REVENUE CHANGES tab:
Inputs are required for all yellow fields (Input any additions or reductions to prior year revenues). Include only changes to unreserved revenues (See the BASE YEAR (FY 2021) DETAIL tab to see which Finance codes are unreserved). The total revenue change for FY 2022 is calculated by taking the FY 2021 unreserved revenue budget and subtracting the FY 2021 unreserved revenue actual amounts. Revenues have been adjusted for known and estimated changes in pupil units and General Education Basic Revenue amounts. The difference between the total revenue change and the sum of the detail changes input and the amounts in the pupil unit and Basic rate change is displayed in the column titled "Unexplained change in Revenues". Continue to add items to the detail changes input area until the total revenue change is fully accounted for as evidenced by the fact that the row labeled "Unexplained Change in Revenue" will equal zero.
- 6) Go to the EXPENDITURE CHANGES tab:
Inputs are required for all yellow fields (Input any additions as positive numbers in the additions section and reductions as negative numbers in the reductions section to prior year expenditures. Include only changes to unreserved expenditures (See the BASE YEAR (FY 2021) DETAIL tab to see which Finance codes are unreserved). The total expenditure change for FY 2022 is calculated by taking the 2021 unreserved expenditure budget and subtracting the FY 2021 unreserved expenditure actual amounts. The difference between the total expenditure change and the sum of the detail changes is displayed in the column titled "Unexplained change in Expenditures". Continue to add items to the detail changes input area until the total expenditure change is fully accounted for as evidenced by the fact that the row labeled "Unexplained Change in Expenditure" will equal zero.

For any staffing changes, please indicate in the amount of Full Time Equivalents (FTE's) and the program which is being changed (detail section).
- 7) **Review the SUMMARY tab for reasonableness given the plan inputs.**

Save and transmit a copy of the excel spreadsheet with other required Special operating Plan narratives to Debra.A.Meier@state.mn.us and Molly.Koppes@state.mn.us
- 8)

REVENUE ASSUMPTIONS			
Estimated General Education Basic Revenue Rate			
FY 2021 BASE YEAR	\$	6,567	
FY 2022	\$	6,728	
FY 2023	\$	6,863	
FY 2024	\$	6,863	
FY 2025	\$	6,863	
Operating Referendum Revenue per Adjusted Pupil Unit			
FY 2021 BASE YEAR	\$	834.71	
FY 2022	\$	951.26	
FY 2023	\$	973.05	
FY 2024	\$	973.05	
FY 2025	\$	973.05	
Incremental Change in General Education Revenue for each 1 unit change in Adjusted Pupil Units	\$	8,928.71	
Total Operating Referendum Revenue			
FY 2021 BASE YEAR	\$	3,866,042.84	
FY 2022	\$	4,309,296.60	*
FY 2023	\$	4,466,299.50	**
FY 2024	\$	4,418,620.05	
FY 2025	\$	4,464,353.40	

DATA SOURCES:

Estimated General Education Basic Revenue Formula Allowance is per Minnesota Statutes 126C.10, subdivision 2

Operating Referendum Revenue per Adjusted Pupil Unit is from the 19PAY20 Levy Limitation and Certification located in the Levy Limitation and Certification reports category on MDE's Minnesota Funding Reports (MFR) system located at www.education.state.mn.us/MDEAnalytics/Data.jsp

* based on ADJ PU per Levy Limitation and Certification - line 58

** based on ADJ PU per Levy Limitation and Certification-line 59

STUDENT ENROLLMENT ASSUMPTIONS

Waconia #110

FY 2021 BASE YEAR ACTUAL				FY 2022 CURRENT BUDGET YEAR ESTIMATES				FY 2023 ESTIMATES				FY 2024 ESTIMATES				FY 2025 ESTIMATES			
PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE			
GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS
VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00
EC	30.31	1.000	30.31	EC	30.00	1.000	30.00	EC	30.00	1.000	30.00	EC	30.00	1.000	30.00	EC	30.00	1.000	30.00
HK	31.83	1.000	31.83	HK	30.00	1.000	30.00	HK	30.00	1.000	30.00	HK	30.00	1.000	30.00	HK	30.00	1.000	30.00
KG	225.74	1.000	225.74	KG	255.00	1.000	255.00	KG	260.00	1.000	260.00	KG	265.00	1.000	265.00	KG	270.00	1.000	270.00
KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00
1	-	1.000	0.00	1	280.00	1.000	280.00	1	285.00	1.000	285.00	1	290.00	1.000	290.00	1	295.00	1.000	295.00
2	-	1.000	0.00	2	285.00	1.000	285.00	2	280.00	1.000	280.00	2	290.00	1.000	290.00	2	290.00	1.000	290.00
3	841.58	1.000	841.58	3	280.00	1.000	280.00	3	285.00	1.000	285.00	3	285.00	1.000	285.00	3	290.00	1.000	290.00
4	-	1.000	0.00	4	305.00	1.000	305.00	4	280.00	1.000	280.00	4	290.00	1.000	290.00	4	290.00	1.000	290.00
5	-	1.000	0.00	5	295.00	1.000	295.00	5	305.00	1.000	305.00	5	285.00	1.000	285.00	5	295.00	1.000	295.00
6	895.26	1.000	895.26	6	335.00	1.000	335.00	6	300.00	1.000	300.00	6	310.00	1.000	310.00	6	290.00	1.000	290.00
7	-	1.200	0.00	7	295.00	1.200	354.00	7	340.00	1.200	408.00	7	305.00	1.200	366.00	7	290.00	1.200	348.00
8	640.40	1.200	768.48	8	310.00	1.200	372.00	8	300.00	1.200	360.00	8	345.00	1.200	414.00	8	315.00	1.200	378.00
9	-	1.200	0.01	9	345.00	1.200	414.00	9	350.00	1.200	420.00	9	340.00	1.200	408.00	9	350.00	1.200	420.00
10	-	1.200	0.00	10	340.00	1.200	408.00	10	345.00	1.200	414.00	10	350.00	1.200	420.00	10	375.00	1.200	450.00
11	-	1.200	0.00	11	335.00	1.200	402.00	11	350.00	1.200	420.00	11	355.00	1.200	426.00	11	375.00	1.200	450.00
12	-	1.200	0.00	12	330.00	1.200	396.00	12	350.00	1.200	420.00	12	360.00	1.200	432.00	12	385.00	1.200	462.00
TOTAL	3,972.10		4,361.59	TOTAL	4,050.00		4,441.00	TOTAL	4,090.00		4,497.00	TOTAL	4,130.00		4,541.00	TOTAL	4,170.00		4,588.00

RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM			
GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS
EC	28.52	1.000	28.52	EC	50.00	1.000	50.00	EC	40.00	1.000	40.00	EC	45.00	1.000	45.00	EC	50.00	1.000	50.00
PK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00
HK	29.29	1.000	29.29	HK	50.00	1.000	50.00	HK	40.00	1.000	40.00	HK	40.00	1.000	40.00	HK	50.00	1.000	50.00
KG	225.97	1.000	225.97	KG	290.00	1.000	290.00	KG	290.00	1.000	290.00	KG	300.00	1.000	300.00	KG	315.00	1.000	315.00
KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00
1	-	1.000	0.00	1	275.00	1.000	275.00	1	300.00	1.000	300.00	1	310.00	1.000	310.00	1	340.00	1.000	340.00
2	-	1.000	0.00	2	295.00	1.000	295.00	2	315.00	1.000	315.00	2	320.00	1.000	320.00	2	310.00	1.000	310.00
3	893.21	1.000	893.21	3	325.00	1.000	325.00	3	330.00	1.000	330.00	3	335.00	1.000	335.00	3	320.00	1.000	320.00
4	-	1.000	0.00	4	310.00	1.000	310.00	4	330.00	1.000	330.00	4	340.00	1.000	340.00	4	335.00	1.000	335.00
5	-	1.000	0.00	5	355.00	1.000	355.00	5	330.00	1.000	330.00	5	345.00	1.000	345.00	5	340.00	1.000	340.00
6	948.42	1.000	948.42	6	310.00	1.000	310.00	6	350.00	1.000	350.00	6	355.00	1.000	355.00	6	345.00	1.000	345.00
7	-	1.200	0.00	7	315.00	1.200	378.00	7	340.00	1.200	408.00	7	350.00	1.200	420.00	7	355.00	1.200	426.00
8	664.18	1.200	797.02	8	350.00	1.200	420.00	8	335.00	1.200	402.00	8	350.00	1.200	420.00	8	350.00	1.200	420.00
9	-	1.200	0.00	9	355.00	1.200	426.00	9	345.00	1.200	414.00	9	365.00	1.200	438.00	9	350.00	1.200	420.00
10	-	1.200	0.00	10	355.00	1.200	426.00	10	340.00	1.200	408.00	10	360.00	1.200	432.00	10	365.00	1.200	438.00
11	-	1.200	0.00	11	335.00	1.200	402.00	11	345.00	1.200	414.00	11	355.00	1.200	426.00	11	360.00	1.200	432.00
12	-	1.200	0.00	12	335.00	1.200	402.00	12	350.00	1.200	420.00	12	360.00	1.200	432.00	12	355.00	1.200	426.00
TOTAL	4,082.32		4,473.71	TOTAL	4,305.00		4,714.02	TOTAL	4,380.00		4,791.00	TOTAL	4,530.00		4,958.00	TOTAL	4,540.00		4,967.00

ADJUSTED PUPIL UNITS DIFF	4,361.59	79.41	56.00	44.00	47.00
RESIDENT PUPIL UNITS DIFF	4,473.71	240.31	76.98	167.00	9.00

DATA SOURCES: FY21 District / School ADM Report and the FY 21 and FY 22 District/School ADM/LEP Projections report in the Student category of the Minnesota Funding Reports (MFR) system located at FY 2023 Student data is from the FY 23 ADM and EL estimates for 22-23 report

[Data Reports and Analytics \(mn.gov\)](#)

DECLINING ENROLLMENT REVENUE
 * - for FY16 and beyond the declining enrollment revenue is calculated as follows:
 =(28% of Formula Allowance) x the greater of a.) Zero or b.) (APU previous year- APU current year)
 Example: (28% x 5831) x (1000-950 - # 50 is the declining enrollment difference) = \$31,650

DO NOT ENTER ANYTHING IN THE TABLE! These are formulas feeding to the SUMMARY Tab.

TABLE:	TABLE:	TABLE:	TABLE:
POSITIVE	POSITIVE	POSITIVE	POSITIVE
NEGATIVE	NEGATIVE	NEGATIVE	NEGATIVE
0	0	0	0
-149,603	-107,612	-84,552	-90,317

These three cells are negative but since we are growing not declining it does not effect us in the end.

Waconia #110		(A)	(B)	(C)	(D)	(E)	(F)	(G)
FY 2021 BASE YEAR DATA				= (A)-(B)		= (C) + (D)		= (E) + (F)
BASE YEAR UNRESERVED FUNDS:								
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	EXPENDITURES	BEGINNING	CALCULATED ENDING	AUDITED ENDING	DIFFERENCE
					FUND BAL	FUND BAL	FUND BAL	
000	DISTRICT WIDE	34,388,594	28,601,686	5,786,908	-6,218,593	-431,685	-5,207,471	4,775,786
	NON SPENDABLE FUND BALANCE (Prepaid Expenditures)	0		0	0	0	142,221	-142,221
151	ESSER	55,500	55,500	0	0	0	0	0
152	ESSER 9.5%	34,205	34,205	0	0	0	0	0
153	GEER	9,146	9,146	0	0	0	0	0
154	CRF	915,646	915,640	6	0	6	0	6
155	ESSER II	243,838	243,838	0	0	0	0	0
163	Expanded Summer Learning - ESSER	15,850	2,532	13,318	0	13,318	13,318	0
311	TELECOMMUNICATIONS ACCESS COSTS	83,963	83,963	0	0	0	0	0
320	SUCCESS FOR THE FUTURE	20,331	21,790	-1,459	0	-1,459	0	-1,459
401/601	TITLE I PART A	72,671	72,671	0	0	0	0	0
406/606	TITLE I PART D	0		0	0	0	0	0
414/614	TITLE II PART A	43,071	43,071	0	0	0	0	0
417/617	TITLE III PART A	0		0	0	0	0	0
419/619	IDEA PART B SECTION 611	628,480	628,480	0	0	0	0	0
420/620	IDEA PART B SECTION 619	15,862	15,862	0	0	0	0	0
421/621	IDEA PART B SECTION 611 DISCRETIONARY LOW INCIDENCE	0		0	0	0	0	0
422/622	INFANTS AND TODDLERS PROGRAMS - AGES BIRTH THROUGH TWO	11,553	11,553	0	0	0	0	0
499	MISCELLANEOUS FEDERAL REVENUES RECEIVED FROM MDE - Fin 433	15,775	15,775	0	0	0	0	0
600-698	SUB-AWARDS - Fin 628	12,297	12,297	0	0	0	0	0
720	REGULAR TO AND FROM SCHOOL TRANSPORTATION	149,433	1,079,081	-929,648	0	-929,648	0	-929,648
721	REGULAR SUMMER SCHOOL TRANSPORTATION	0		0	0	0	0	0
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	0	1,164,456	-1,164,456	0	-1,164,456	0	-1,164,456
725	BETWEEN SCHOOLS TRANSPORTATION - NON-PUBLIC	0		0	0	0	0	0
726	NONPUBLIC NONREGULAR TRANSPORTATION	0		0	0	0	0	0
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	0	261,505	-261,505	0	-261,505	0	-261,505
733	NON-AUTHORIZED TRANSPORTATION	0	105,658	-105,658	0	-105,658	0	-105,658
737	INELIGIBLE / NONRESIDENT PUPILS	0		0	0	0	0	0
739	LOW INCOME FAMILIES ENROLLMENT OPTIONS TRANSPORTATION REIMBURSEMENT	0		0	0	0	0	0
740	STATE - SPECIAL EDUCATION GENERAL	7,222,517	9,019,591	-1,797,074	0	-1,797,074	0	-1,797,074
797	OPEB PAY-AS-YOU-GO LEVY	65,000	25,231	39,769	0	39,769	0	39,769
800-818	FEDERAL COMPETITIVE GRANTS			0	0	0	0	0
830	CAREER AND TECHNICAL EDUCATION	168,614	540,630	-372,016	0	-372,016	0	-372,016
835	CAREER AND TECHNICAL EDUCATION - CHILDREN WITH DISABILITIES	0	41,524	-41,524	0	-41,524	0	-41,524
836-999	FEDERAL COMPETITIVE GRANTS			0	0	0	0	0
	TOTALS	44,172,345	43,005,685	1,166,660	-6,218,593	-5,051,933	-5,051,932	-1
	Object Code 891		130,286					

Waconia #110		Object Code 910	61,960						
FY 2021 BASE YEAR DATA			42,813,439						
BASE YEAR RESERVED FUNDS:									
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	NET	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL	AUDITED ENDING FUND BAL	DIFFERENCE	
301	EXTRACURRICULAR ACTIVITIES	0		0	0	0	0	0	0
302	OPERATING CAPITAL	1,363,453	1,360,260	3,193	187,218	190,411	190,411	0	0
303	AREA LEARNING CENTER	443,507	440,779	2,728	0	2,728	2,728	0	0
309	BASIC SKILLS for EXTENDED TIME	0		0	0	0	0	0	0
316	STAFF DEVELOPMENT (2% SET ASIDE)	381,827	381,827	0	0	0	0	0	0
317	BASIC SKILLS	172,993	172,993	0	0	0	0	0	0
319	TEACHER DEVELOPMENT AND EVALUATION REVENUE (FUND 01)	386,565	386,565	0	0	0	0	0	0
330	LEARNING AND DEVELOPMENT	1,460,737	1,460,737	0	0	0	0	0	0
342	SAFE SCHOOLS - CRIME LEVY	164,542	163,738	804	15,664	16,468	16,468	0	0
347	PHYSICAL HAZARDS	277,295	24,431	252,864	0	252,864	0	252,864	0
349	OTHER HAZARDOUS MATERIALS	0	3,471	-3,471	0	-3,471	0	-3,471	0
352	ENVIRONMENTAL HEALTH AND SAFETY MANAGEMENT	0	72,688	-72,688	0	-72,688	0	-72,688	0
358	ASBESTOS REMOVAL AND ENCAPSULATION	0	3,339	-3,339	0	-3,339	0	-3,339	0
363	FIRE SAFETY	0	24,221	-24,221	0	-24,221	0	-24,221	0
366	INDOOR AIR QUALITY	0	518	-518	0	-518	0	-518	0
367	ACCESSIBILITY (FOR FY 2017 AND BEYOND)	0	56	-56	0	-56	0	-56	0
368	BUILDING ENVELOPE (EXCLUDING ROOF) (FOR FY 2017 AND BEYOND)	0	42,990	-42,990	0	-42,990	0	-42,990	0
369	BUILDING HARDWARE AND EQUIPMENT (FOR FY 2017 AND BEYOND)	0	1,623	-1,623	0	-1,623	0	-1,623	0
370	ELECTRICAL (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0	0
379	INTERIOR SURFACES (FOR FY 2017 AND BEYOND)	0	19,277	-19,277	0	-19,277	0	-19,277	0
380	MECHANICAL SYSTEMS (FOR FY 2017 AND BEYOND)	0	37,963	-37,963	0	-37,963	0	-37,963	0
381	PLUMBING (FOR FY 2017 AND BEYOND)	0		0	0	0	0	0	0
382	PROFESSIONAL SERVICES AND SALARY (FOR FY 2017 AND BEYOND)	0		0	0	0	0	0	0
383	ROOFING SYSTEMS (FOR FY 2017 AND BEYOND)	0		0	0	0	0	0	0
384	SITE PROJECTS (FOR FY 2017 AND BEYOND)	0	46,717	-46,717	0	-46,717	0	-46,717	0
	LTFM RESERVE (FY 2017 AND BEYOND)	24,532	0	24,532	2,980	27,512	27,512	0	0
371	TACONITE \$25 RESTRICTED/RESERVED	0		0	0	0	0	0	0
372	MEDICAL ASSSISTANCE / 3RD PARTY REVENUES	186,948	131,764	55,184	8,583	63,767	63,767	0	0
388	GIFTED AND TALENTED	57,964	57,964	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
	TOTALS	4,920,362	4,833,921	86,441	214,445	300,886	300,886	0	0
	GRAND TOTALS	49,092,708	47,839,606	1,253,102	-6,004,148	-4,751,046	-4,751,046	0	0
	Per Report with adjustments for Obj 891 & 910		48,031,852		-6,004,148	-4,751,046	-4,751,046		
	Object codes 891 and 910 Total		192,246	Difference	0	0	0		

Waconia #110		(A)	(B)	(C)	(D)	(E)
FY 2022 CURRENT BUDGET YEAR DATA				= (A) - (B)		= (C) + (D)
CURRENT BUDGET YEAR UNRESERVED FUNDS:					AUDITED	CALCULATED
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	REVENUES LESS EXPENDITURES	BEGINNING FUND BAL	ENDING FUND BAL
000	DISTRICT WIDE	38,028,561	31,268,416	6,760,145	-5,207,471	1,552,674
	NON SPENDABLE FUND BALANCE (Prepaid Expenditures)	0	0	0	142,221	142,221
140	Federal Special Ed Pandemic Relief	184,275	184,275	0	0	0
141	Federal Special Ed Pandemic Relief	15,485	15,485	0	0	0
150	ARP Summer Academic Enrichment	108,164	108,164	0	0	0
151	ESSER	0	0	0	0	0
152	ESSER 9.5%	0	0	0	0	0
153	GEER	0	0	0	0	0
154	CRF Funds	0	0	0	0	0
155	ESSER II	0	0	0	0	0
160	ESSER III - 90% Formula Loss	438,100	438,100	0	0	0
161	ESSER III - 90% Learning Loss	109,525	109,525	0	0	0
163	Expanded Summer Learning - ESSER	47,550	47,550	0	13,318	13,318
169	ESSER III - 5% Allocation	446,759	446,759	0	0	0
170	COVID-19 Testing Grant	219,900	219,900	0	0	0
171	COVID-19 Pandemic Loss Support	110,321	110,321	0	0	0
174	OTHER CORONAVIRUS AID, RELIEF, & ECONOMIC SECURITY ACT FUNDING RECD THROUGH OTHER	0	0	0	0	0
175	TITLE VII - IMPACT AID	0	0	0	0	0
176	PAYMENTS IN LIEU OF TAXES	0	0	0	0	0
311	TELECOMMUNICATIONS ACCESS COSTS	19,250	19,250	0	0	0
320	American Indian Education Aid	20,358	20,358	0	0	0
335	QUALITY COMPENSATION	0	0	0	0	0
336	RAISED ACADEMIC ACHIEVEMENT - ADVANCED PLACEMENT PROGRAMS	0	0	0	0	0
348	CHARTER SCHOOL BUILDING LEASE AID	0	0	0	0	0
364	HEARING IMPAIRED SUPPORT SERVICES	0	0	0	0	0
375	GRANTS TO PREPARE INDIAN TEACHERS	0	0	0	0	0
377	FAMILY SERVICES AND MENTAL HEALTH INITIATIVE	0	0	0	0	0
401/601	TITLE I PART A	66,100	66,100	0	0	0
406/606	TITLE I PART D	0	0	0	0	0
414/614	TITLE II PART A	37,300	37,300	0	0	0
417/617	TITLE III PART A	0	0	0	0	0
419/619	IDEA PART B SECTION 611	0	0	0	0	0
420/620	IDEA PART B SECTION 619	15,862	15,862	0	0	0
421/621	IDEA PART B SECTION 611 DISCRETIONARY LOW INCIDENCE	0	0	0	0	0
422/622	INFANTS AND TODDLERS PROGRAMS - AGES BIRTH THROUGH TWO	11,500	11,500	0	0	0
423/623	IDEA PART C - REGIONAL IEIC GRANT FOR CHILDREN AGES 0-2	0	0	0	0	0
424/624	TITLE VI PART B SUBPART 2 - RURAL AND LOW INCOME SCHOOLS	0	0	0	0	0
425/625	IDEA PART B SECTION 611 COORDINATED EARLY INTERVENING SERVICES (CEIS)	0	0	0	0	0
428/628	CARL PERKINS VOCATIONAL AND APPLIED TECHNOLOGY	12,800	12,760	40	0	40
429/629	IDEA PART B SECTION 611 MANDATORY COORDINATED EARLY INTERVENING SERVICES	0	0	0	0	0
430/630	IDEA PART B SECTION 619 CENTERS OF EXCELLENCE DISCRETIONARY REGIONAL CSPF GRANT	0	0	0	0	0
431/631	IDEA PART B SECTION 611 SCHOOLWIDE TITLE I	0	0	0	0	0
432/632	IDEA PART B SECTION 611 DISCRETIONARY COMPREHENSIVE SYSTEM OF PROFESSIONAL DEVELOPMENT	0	0	0	0	0
433/633	TITLE IV	10,000	10,000	0	0	0
438/638	FEDERAL ADULT BASIC EDUCATION	0	0	0	0	0
442/642	TITLE III PART A - IMMIGRANT GRANT	0	0	0	0	0
446/646	IDEA PART C - REGIONAL CENTER OF EXCELLENCE CSPD GRANT	0	0	0	0	0
472/672	ARRA TARGETED FUNDS - ADEQUATE YEARLY PROGRESS (AYP) IMPROVEMENT GRANTS	0	0	0	0	0
475/675	CARL PERKINS CAREER AND TECHNICAL EDUCATION	0	0	0	0	0
499	MISCELLANEOUS FEDERAL REVENUES RECEIVED FROM MDE - Fin 433	0	0	0	0	0
510	INDIAN ELEMENTARY AND SECONDARY SCHOOL ASSISTANCE	0	0	0	0	0
514	TITLE VI PART B - SMALL RURAL EDUCATION ACHIEVEMENT PROGRAM GRANTS	0	0	0	0	0
518	ARRA TARGETED FUNDS - HEAD START GRANTS	0	0	0	0	0
599	MISCELLANEOUS FEDERAL DIRECT	0	0	0	0	0
600-698	SUB-AWARDS - Fin 628	0	0	0	0	0

699	MISCELLANEOUS FEDERAL REVENUE RECEIVED FROM OTHERS	0	0	0	0	0
711	LEARNING YEAR-SUMMER (FUND 01)	0	0	0	0	0
713	OPEN ENROLLMENT TRANSPORTATION - OUTSIDE THE DISTRICT	0	0	0	0	0
714	TRANSPORTATION TO MULTI-DISTRICT INTEGRATION/DESEGREGATION PROGRAMS	0	0	0	0	0
716	NOON KINDERGARTEN TRANSPORTATION	0	0	0	0	0
717	LATE ACTIVITIES BUS FOR PUBLIC SCHOOL PUPILS	0	0	0	0	0
718	STUDENT TRANSPORTATION SAFETY	0	0	0	0	0
719	TRAFFIC HAZARDS - WALKERS	0	0	0	0	0
720	REGULAR TO AND FROM SCHOOL TRANSPORTATION	151,916	1,359,838	-1,207,922	0	-1,207,922
721	REGULAR SUMMMER SCHOOL TRANSPORTATION	0	0	0	0	0
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	0	1,406,425	-1,406,425	0	-1,406,425
725	BETWEEN SCHOOLS TRANSPORTATION - NON-PUBLIC	0	0	0	0	0
726	NONPUBLIC NONREGULAR TRANSPORTATION	0	0	0	0	0
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	0	100,000	-100,000	0	-100,000
733	NON-AUTHORIZED TRANSPORTATION	0	94,435	-94,435	0	-94,435
737	INELIGIBLE / NONRESIDENT PUPILS	0	0	0	0	0
739	LOW INCOME FAMILIES ENROLLMENT OPTIONS TRANSPORTATION REIMBURSEMENT	0	0	0	0	0
740	STATE - SPECIAL EDUCATION GENERAL	7,222,517	9,607,506	-2,384,989	0	-2,384,989
756	STATE - SPECIAL STUDENT AID	0	0	0	0	0
761	NON SPECIAL EDUCATION STATE PLACEMENT	0	0	0	0	0
792	UNFUNDED SEVERANCE AND RETIREMENT LEVY	0	0	0	0	0
796	HEALTH BENEFITS	0	0	0	0	0
797	OPEB PAY-AS-YOU-GO LEVY	-23,957	35,000	-58,957	0	-58,957
800-818	FEDERAL COMPETITIVE GRANTS	0	0	0	0	0
830	CAREER AND TECHNICAL EDUCATION	160,607	544,919	-384,312	0	-384,312
835	CAREER AND TECHNICAL EDUCATION - CHILDREN WITH DISABILITIES	0	755	-755	0	-755
836-999	FEDERAL COMPETITIVE GRANTS	0	0	0	0	0
	TOTALS	47,412,893	46,290,503	1,122,390	-5,051,932	-3,929,542

Waconia #110						
FY 2022 CURRENT BUDGET YEAR DATA						
CURRENT BUDGET YEAR RESERVED FUNDS:						
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	NET	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL
302	OPERATING CAPITAL	1,440,048	1,408,677	31,371	190,411	221,782
303	AREA LEARNING CENTER	500,272	503,000	-2,728	2,728	0
304	CONTRACTED ALTERNATIVE PROGRAMS	0	0	0	0	0
305	STATE-APPROVED PUBLIC ALTERNATIVE PROGRAMS	0	0	0	0	0
309	BASIC SKILLS for EXTENDED TIME	3,908	3,908	0	0	0
310	INTERDISTRICT COOPERATIVE PROGRAMS	0	0	0	0	0
313	ACHIEVEMENT AND INTEGRATION	0	0	0	0	0
318	INCENTIVE REVENUE	0	0	0	0	0
316	GENERAL EDUCATION REVENUE FOR STAFF DEVELOPMENT	489,834	489,834	0	0	0
317	BASIC SKILLS + Extended Time Basic Skills	208,734	208,734	0	0	0
319	TEACHER DEVELOPMENT AND EVALUATION REVENUE	391,190	391,190	0	0	0
330	LEARNING AND DEVELOPMENT	1,273,710	1,273,710	0	0	0
340	SCHOLARSHIPS	0	0	0	0	0
342	SAFE SCHOOLS - CRIME LEVY	177,561	177,561	0	16,468	16,468
344	SCHOOL (LEARNING) READINESS	0	0	0	0	0
346	IRON RANGE RESOURCES AND REHABILITATION BOARD TACONITE GRANTS	0	0	0	0	0
347	PHYSICAL HAZARDS	51,199	51,199	0	0	0
349	OTHER HAZARDOUS MATERIALS	13,500	13,500	0	0	0
352	ENVIRONMENTAL HEALTH AND SAFETY MANAGEMENT	88,422	88,422	0	0	0
355	VOLUNTARY PRE-KINDERGARTEN REMODELING COSTS (FOR FY 2017 AND BEYOND)	0	0	0	0	0
358	ASBESTOS REMOVAL AND ENCAPSULATION	0	0	0	0	0
363	FIRE SAFETY	35,000	35,000	0	0	0
366	INDOOR AIR QUALITY	1,000	1,000	0	0	0
367	ACCESSIBILITY (FOR FY 2017 AND BEYOND)	0	0	0	0	0
368	BUILDING ENVELOPE (EXCLUDING ROOF) (FOR FY 2017 AND BEYOND)	115,000	115,000	0	0	0
369	BUILDING HARDWARE AND EQUIPMENT (FOR FY 2017 AND BEYOND)	30,000	30,000	0	0	0
370	ELECTRICAL (FOR FY 2017 AND BEYOND)	0	0	0	0	0
379	INTERIOR SURFACES (FOR FY 2017 AND BEYOND)	20,000	20,000	0	0	0
380	MECHANICAL SYSTEMS (FOR FY 2017 AND BEYOND)	35,000	35,000	0	0	0
381	PLUMBING (FOR FY 2017 AND BEYOND)	0	0	0	0	0
382	PROFESSIONAL SERVICES AND SALARY (FOR FY 2017 AND BEYOND)	0	0	0	0	0
383	ROOFING SYSTEMS (FOR FY 2017 AND BEYOND)	40,000	40,000	0	0	0
384	SITE PROJECTS (FOR FY 2017 AND BEYOND)	35,000	35,000	0	0	0
	LTFM RESERVE	4,845	0	4,845	27,512	32,357
371	TACONITE \$25 RESTRICTED/RESERVED	0	0	0	0	0
372	MEDICAL ASSSISTANCE / 3RD PARTY REVENUES	140,000	142,000	-2,000	63,767	61,767
388	GIFTED AND TALENTED	57,733	57,506	227	0	227
390	TACONITE REVENUE USED FOR BUILDING MAINTENANCE AND REPAIR	0	0	0	0	0
791	PROJECTS FUNDED BY CERTIFICATES OF PARTICIPATION / LEASE PURCHASE	0	0	0	0	0
793	FUNDED OPEB LIABILITIES NOT HELD IN A TRUST	0	0	0	0	0
794	DISABLED ACESSIBILITY	0	0	0	0	0
795	CAPITAL PROJECTS LEVY	0	0	0	0	0
799	COLLABORATION - EXPANSION OF EARLY INTERVENTION AND PREVENTION SERVICES	0	0	0	0	0
	TOTALS	5,151,956	5,120,241	31,715	300,886	332,601
	GRAND TOTALS	52,564,849	51,410,744	1,154,105	(4,751,046)	(3,596,941)

DETAIL OF UNRESERVED REVENUE CHANGES

	Finance Code	FY 2022	FY 2023	FY 2024	FY 2025
Misc Local Revenue Change (Donations, Misc Local Revenue, Refund prior yr Exp)		0	0	0	0
		0	0	0	0
Change in Federal ESSER Funds- Finance Code 150	150	108,164	(108,164)	0	0
Change in Federal ESSER Funds- Finance Code 151	151	(55,500)	0	0	0
Change in Federal ESSER 9.5% Funds- Finance Code 152	152	(34,205)	0	0	0
Change in GEERS Funding	153	(9,146)	0	0	0
Change in Cares Act Funding	154	(915,646)	0	0	0
Change in Federal ESSER Funds- Finance Code 155	155	(243,838)	0	0	0
Change in Federal ESSER Funds	160	438,100	(438,100)	0	0
Change in Federal ESSER Funds - 90% Learning Loss	161	109,525	(109,525)	0	0
Change in Federal ESSER Funds - Expanded Summer Learning	163	31,700	(31,700)	0	0
Change in Federal ESSER Funds - COVID Testing	170	219,900	(219,900)	0	0
Change in Federal Special Education Funding - Tuition Billing	419	(320,000)	0	0	0
Insurance Claim due to water damage on Middle School gym floor	000	350,000	(350,000)	0	0
Additional Revenue from additional students signing up for Woman's Tennis	000	5,600	0	0	0
Additional Revenues from E-Rate ECF Program	000	185,677	(185,677)	0	0
Federal Special Ed Pandemic Support	140	184,275	(184,275)	0	0
Federal Special Ed Pandemic Support	141	15,485	(15,485)	0	0
Pandemic Loss Support Aid	171	110,321	(110,321)	0	0
LSTA Grant	000	49,995	(49,995)	0	0
COVID-19 Testing Grant	170	219,900	(219,900)	0	0
Middle School Show Choir	000	30,000	0	0	0
ESSER Part III - 80%	160	438,100	(438,100)	0	0
ESSER Part III - 5%	169	466,759	(466,759)	0	0
				0	0
Other Misc Revenue Changes/Balance Detail papers	000	848	0	0	0
				0	0
TOTAL UNRESERVED REVENUE CHANGES DETAILED ABOVE		\$1,386,014	(\$2,927,901)	\$0	\$0

TOTAL PRIOR YEAR UNRESERVED REVENUE	\$	44,172,345	\$	47,412,893	\$	45,741,538	\$	46,086,721
TOTAL CURRENT YEAR BUDGET UNRESERVED REVENUE	\$	47,412,893	\$	45,741,538	\$	46,086,721	\$	46,552,104
TOTAL CHANGE IN UNRESERVED REVENUE	\$	3,240,548	\$	(1,671,355)	\$	345,184	\$	465,383
CHANGE IN REVENUE DUE TO CHANGE IN ADJUSTED PUPIL UNITS	\$	709,065	\$	500,008	\$	392,863	\$	419,649
CHANGE IN REVENUE DUE TO CHANGE IN GENERAL EDUCATION BASIC REVENUE FORMULA ALLOWANCE	\$	702,215	\$	599,535	\$	-	\$	-
DECREASING ENROLLMENT REVENUE (THIS SHOULD BE \$0 IF ENROLLMENT IS INCREASING)		0		0		0		0
CHANGE IN REFERENDUM REVENUE	\$	443,254	\$	157,003	\$	(47,679)	\$	45,733
CHANGE IN UNRESERVED REVENUE DETAILED ABOVE	\$	1,386,014	\$	(2,927,901)	\$	-	\$	-
EXPLAINED CHANGE IN UNRESERVED REVENUE	\$	3,240,548	\$	(1,671,355)	\$	345,184	\$	465,383
UNEXPLAINED CHANGE IN UNRESERVED REVENUE	\$	0	\$	(0)	\$	(0)	\$	(0)

NOTE: INCLUDE ONLY REVENUE CHANGES IN UNRESERVED FINANCE CODES

DETAIL OF UNRESERVED EXPENDITURE ADDITIONS	Finance Code	AMOUNT OF EXPENDITURE ADDITIONS			
		FY 2022	FY 2023	FY 2024	FY 2025
Net Increase in Salary Expenses	000	926,452	750,000	125,000	250,000
Net Increase in Benefit Expenses	000	611,621	350,000	50,000	100,000
Change in Transportation related costs	720's	361,221	50,000	0	50,000
Change in Federal ESSER Funds- Finance Code 150	150	108,164	0		
Change in Federal ESSER Funds	160	438,100			
Change in Federal ESSER Funds - 90% Learning Loss	161	109,525			
Change in Federal ESSER Funds - Expanded Summer Learning	163	31,700			
Change in Federal ESSER Funds - COVID Testing	170	219,900			
Change in State Special Education Funding	740	30,358			
Insurance Claim due to water damage on Middle School gym floor	000	350,000			
Change in additional students signing up for Woman's Tennis	000	5,600			
E-Rate ECF Program	000	185,677			
Federal Special Ed Pandemic Support	140	184,275			
Federal Special Ed Pandemic Support	141	15,485			
Pandemic Loss Support Aid	171	110,321			
LSTA Grant	000	49,995			
COVID-19 Testing Grant	170	219,900			
ESSER Part III - 80%	160	438,100			
ESSER Part III - 5%	169	466,759			
TOTAL EXPENDITURE ADDITIONS		\$4,863,153	\$1,150,000	\$175,000	\$400,000

DETAIL OF UNRESERVED EXPENDITURE REDUCTIONS (ENTER AS A NEGATIVE DOLLAR AMOUNT)	Finance Code	AMOUNT OF EXPENDITURE REDUCTIONS			
		FY 2022	FY 2023	FY 2024	FY 2025
Change in Federal ESSER Funds- Finance Code 151	151	(55,500)			
Change in Federal ESSER 9.5% Funds- Finance Code 152	152	(34,205)			
Change in GEERS Funding	153	(9,146)			
Change in Cares Act Funding	154	(915,646)			
Change in Federal ESSER Funds- Finance Code 155	155	(243,838)	0		
Change in Federal Special Education Funding - Tuition Billing	419	(320,000)			
Change in Federal ESSER Funds- Finance Code 150	150		(108,164)		
Change in Federal ESSER Funds	160		(438,100)		
Change in Federal ESSER Funds - 90% Learning Loss	161		(109,525)		
Change in Federal ESSER Funds - Expanded Summer Learning	163		(31,700)		
Change in Federal ESSER Funds - COVID Testing	170		(219,900)		
Change in State Special Education Funding	740		(30,358)		
Insurance Claim due to water damage on Middle School gym floor	000		(350,000)		
Change in additional students signing up for Woman's Tennis	000		(5,600)		
E-Rate ECF Program	000		(185,677)		
Federal Special Ed Pandemic Support	140		(184,275)		
Federal Special Ed Pandemic Support	141		(15,485)		
Pandemic Loss Support Aid	171		(110,321)		
LSTA Grant	000		(49,995)		
COVID-19 Testing Grant	170		(219,900)		
ESSER Part III - 80%	160		(438,100)		
ESSER Part III - 5%	169		(466,759)		
TOTAL UNRESERVED EXPENDITURE REDUCTIONS		(\$1,578,335)	(\$2,963,859)	\$0	\$0

TOTAL PRIOR YEAR UNRESERVED EXPENDITURES	\$	43,005,685	\$	46,290,503	\$	44,476,644	\$	44,651,644
TOTAL CURRENT YEAR UNRESERVED EXPENDITURE BUDGET / FUTURE YEAR ESTIMATED UNRESERVED EXPENDITURES	\$	46,290,503	\$	44,476,644	\$	44,651,644	\$	45,051,644
TOTAL CHANGE IN UNRESERVED EXPENDITURES	\$	3,284,818	\$	(1,813,859)	\$	175,000	\$	400,000
CHANGE IN UNRESERVED EXPENDITURES DETAILED ABOVE	\$	3,284,818	\$	(1,813,859)	\$	175,000	\$	400,000
UNEXPLAINED CHANGE IN UNRESERVED EXPENDITURES	\$	(0)	\$	-	\$	-	\$	-

NOTE: INCLUDE ONLY EXPENDITURE CHANGES IN UNRESERVED FINANCE CODES

Waconia #110
SPECIAL OPERATING PLAN SUMMARY

GENERAL FUND 01

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
	Base Year	Budget Yr			
Unreserved Revenues					
Base revenue = Prior Year Revenue		44,172,345	47,412,893	45,741,538	46,086,721
General Ed Revenue change due to enrollment change		709,065	500,008	392,863	419,649
General Ed Revenue change due to basic formula allowance change		702,215	599,535	0	0
Decreasing enrollment revenue - This is \$0 if increasing enrollment		0	0	0	0
Referendum Revenue change		443,254	157,003	(47,679)	45,733
Other revenue changes		1,386,014	(2,927,901)	0	0
Total Unreserved Revenues	44,172,345	47,412,893	45,741,538	46,086,721	46,552,104
(Revenue % change - year to year)		7.34%	-3.53%	0.75%	1.01%
Unreserved Expenditures					
Base = Prior year total unreserved expenditures		42,813,439	46,098,257	44,284,398	44,459,398
Change in Unreserved Expenditures		3,284,818	(1,813,859)	175,000	400,000
Total unreserved expenditures	42,813,439	46,098,257	44,284,398	44,459,398	44,859,398
Excluded Expenditures for SOD Calculation (Obj. 891 & 910) and Excluded Revenue (Src 625)	192,246	147,051	147,051	147,051	147,051
% Change in Total Unreserved Expenditures		7.67%	-3.93%	0.40%	0.90%
Revenue Over/(Under) Expenditures *	1,166,660	1,167,585	1,310,088	1,480,272	1,545,655
Prior Year Ending Unreserved Fund Balance	(6,218,593)	(5,051,933)	(3,884,348)	(2,574,260)	(1,093,988)
Unreserved fund balance (\$) (numerator for SOD Calc)	(5,051,933)	(3,884,348)	(2,574,260)	(1,093,988)	451,667
Unreserved fund balance (%)	-11.80%	-8.43%	-5.81%	-2.46%	1.01%



December 15, 2021 (sent via email)

Mr. Patrick Devine, Superintendent
Waconia Public School District, 110-01
512 Industrial Blvd
Waconia, MN 55387-1742

Dear Mr. Devine,

This letter is to inform you that Waconia Public School District, 110-01, is in Statutory Operating Debt (SOD). Minnesota Statutes, section 123B.81 defines SOD as having a net negative unrestricted general fund balance, as of June 30, 2021, more than 2.5 % of its FY 2021 General fund unrestricted expenditures. This determination is based upon the school's audited financial data submitted to MDE as of November 24, 2021 on the Uniform Financial Accounting and Reporting Standards (UFARS) system.

Waconia Public School District reported a negative \$5,051,933 unassigned/nonspendable/restricted/assigned and committed fund balance, which, as a percentage of the school's FY 2021 unreserved operating expenditures, is – 11.8 %. A copy of the UFARS Fiscal Compliance Report (06/30/21) is attached.

Under Minnesota Statutes, section 123B.81, Subdivision 4, a district in SOD is subject to section 123B.83, which, in part, requires the submission of a special operating plan to reduce the school's deficit expenditures. ***The plan must be submitted to the commissioner prior to January 31, 2022, for review and approval.*** Instructions and a spreadsheet are attached to assist you with the preparation of the plan. The District's SOD plan must be approved by the Board of Education before it is submitted to MDE.

If you have questions, please contact Deb Meier at (651) 582-8656, debra.a.meier@state.mn.us –OR– Molly Koppes at (651) 582-8249, molly.koppes@state.mn.us.

Respectfully yours,

Deb Meier and Molly Koppes

Deb Meier, Education Finance Specialist
Molly Koppes, Education Finance Specialist
Minnesota Department of Education
Division of School Finance, Financial Management

CC:

Dana Geller, Board Chair, dgeller@isd110.org
Patrick Devine, Superintendent, pdevine@isd110.org
Todd Swanson, District Business Manager, tswanson@isd110.org
Mary Weigel, Supervisor Financial Management/Reporting, Mary.Weigel@state.mn.us
Enclosure (1) – Final Audited UFARS Fiscal Compliance Report (MFR system)

Resolution on Statutory Operating Debt

Pursuant to due call and notice thereof, a special meeting of the Board of Education, Waconia, Minnesota, was held on the 25th day of January 2021 at 8:00 PM. The following board members were present: **Geller, Johnson, Weinand, A. Myers, R. Myers, Bullis, DeBoer**

and the following board members were absent: **none**

Board member **Weinand** introduced the following resolution and moved its adoption:

WHEREAS, School District #110, Waconia Public Schools was in Statutory Operating Debt as of June 30, 2020 as defined by Minnesota Statutes, section 123B.81, Subdivision 2; and,

WHEREAS, Minnesota Statutes, section 123B.83, Subdivision 4, requires a school district in SOD to submit to the commissioner a special operating plan to reduce deficit expenditures; and, to receive aids contingent on the school district's continued compliance with the plan;

WHEREAS, School District #110, Waconia Public Schools has prepared a Special Operating Plan which has been presented, reviewed and understood by the school board;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of School District #110

1. Approves the attached Special Operating Plan and accompanying SOD Recovery Spreadsheets and transmits same to MDE;
2. Agrees to reduce current year expenditures by all legal means possible, without negatively impacting current programs or contractual obligations;
3. Agrees to immediately discontinue the practice of approving deficit budgets;
4. Creates an unreserved fund balance target of 5% percent within five years after the removal of SOD;
5. Agrees to a 'dollar for dollar' cut in current and future budgets to respond to a negative variance in revenues and expenditures as displayed in the SOD plan;
6. Agrees to use any aid formula improvement from the legislature to reduce debt;
7. Agrees to remove the condition of SOD by the end of FY 2023 and achieve a positive fund balance by FY 2024;
8. Requests specialized training as appropriate; and,
9. Agrees to submit preliminary budgets to MDE showing the discontinuance of deficit spending, prior to their formal board approval, each subsequent year until the removal of negative fund balances.

The motion for adoption of the foregoing resolution was duly seconded by Board Member **Bullis** and upon vote being taken thereon, the following members voted in favor thereof: **Geller, Johnson, Weinand, A. Myers, R. Myers, Bullis, DeBoer** and the following members voted against the same: **none** whereupon said resolution was declared duly passed and adopted.



Waconia Public Schools - ISD #110

Special Operating Plan Narrative for Statutory Operating Debt

Section 1: Introduction and Explanation of Current SOD Position

Waconia Public Schools - ISD 110 is in Statutory Operating Debt as of June 30, 2020, financial audit by -15.12%. The unrestricted operating fund balance was in the negative by \$6,218,593.

1.1 Fund Balance History:

Waconia Public Schools has had a history of strong fund balances going back to 2010 when the General Fund unassigned fund balance was at \$3,691,113. From that point through the year ending 6/30/2016 the fund balance remained strong and reached a high in 2012 of \$4,818,896 with slight declines after that. The 6/30/2016 unassigned fund balance was \$3,390,442 even while experiencing a slight decline that year of \$313,960. Since that point the district had a decline in the 2017 fiscal year of \$1,336,354 to an ending fund balance of \$2,033,058. Then in the 2018 fiscal year, the fund balance took a sharp decline of \$3,836,362 to (\$1,751,938). This trend continued in the 2019 fiscal year pushing the deficit further down to \$6,435,564 or -15.47%. This was slightly better than was expected in the prior year SOD report of \$6,493,944 or -15.64%. In the fiscal year just ended, June 30, 2020, the district made some improvements to its deficit fund balance and ended the year at a deficit of -\$6,218,593 or -15.12%.

1.2 Fund Balance Decline:

The district had been deficit spending in anticipation of running an operating referendum campaign in the fall of 2018. What was not anticipated was an increase in special education expenditures without corresponding special education revenue increases. The new special education funding formula resulted in unforeseen consequences that negatively impacted many school districts in the state, including ISD 110. After reviewing the impact of the new funding formula internally and with Paul Ferin, supervisor of Minnesota special education funding, we realized the detrimental impact on our district. The impact of the new funding formula to Waconia Public Schools is demonstrated in the table below.

ISD 110 Cross Subsidy Impact from 2014-2015 to 2018-2019					
Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
State Aids	3,593,393	3,906,986	4,070,281	4,567,628	4,965,545
Special Ed Expenditures	6,150,691	7,013,018	7,891,110	9,094,397	9,770,844
Waconia Cross Subsidy	(2,557,298)	(3,106,032)	(3,820,829)	(4,526,769)	(4,805,299)
Increase over 2014-2015		(548,734)	(1,263,531)	(1,969,471)	(2,248,001)
Cumulative Increase		(548,734)	(1,812,265)	(3,781,736)	(6,029,737)



The district would not be in statutory operating debt if it were still operating under the previous special education funding formula. The District's fund balance has declined by approximately \$6 million dollars over these four years due to the changes to the state funding formula for Special Education services.

1.3 Major Factors Impacting the District:

ISD 110 cross-subsidy has risen by 54% in the last 3-years. Districts such as Waconia are bearing more and more of the increased costs for these mandated special education programs. These increased special education costs have a direct impact on our general education budget. Since the district is required to pay for the special education mandates out of general education funding, the amount of funding available for general education programming is significantly impacted. Changes to the special education funding formula and relief from these large cross-subsidies into a more fair and equitable system is a number one priority for Waconia Public Schools and for many other school districts in the state of Minnesota.

1.4 Planning for the Future

The district passed an operating referendum of \$525 per pupil in the fall of 2018 that has taken effect in the 2019 - 2020 school year. This additional \$2.4 million in funding will help the district greatly as it begins to climb out of statutory operating debt. In addition, the school board gave the authority to reduce expenditures for the 2019 - 2020 school year in order to eliminate deficit spending. The combination of these two actions got the district back to a level budget. The school board is now working on rebuilding the fund balance. The district passed another operating referendum of \$410 per pupil in the fall of 2020 that will take effect in the 2021-2022 school year. These additional referendum dollars of \$1.8 million combined with some strategic reductions in expenditures should bring the District out of SOD by FY 2023.

Section 2: Budget Development and Financial Management Process

Budget development has traditionally been the job of the Superintendent and the Director of Finance and Operations with input from staff and school board members.

2.1 Student Enrollment Projections:

The Director of Finance and Operations presents enrollment projections periodically to the school board. Fall enrollment is presented at the September and October school board meetings, and enrollment updates and projections for coming years are presented in June with the preliminary budget. The Director of Finance and Operations consults with the MARSS coordinator to make these projections. Projections for future years are based mainly on census projections, with adjustments made for potential students open enrolling in or out of the district.



2.2 Unrestricted Revenue Projections:

The District prepares a preliminary budget for school board approval every June. That process starts in the fall of the previous year with the preliminary levy cycle. We utilize a variety of tools to project revenue including the state What-If spreadsheets and the levy documents. The tool most used is the state revenue projection model. That spreadsheet has proven to be the most reliable tool in projecting revenues for both the current and the future year being budgeted.

2.3 Restricted Revenue Projections:

Projections for federal grants such as Title I and Title II have been made based on the previous year's allocations and entitlement amounts listed in the State SERVS system. State revenues relating to statutory reserves are made from the levy sheets that are adopted in December. The state's revenue projection model is used in projecting these revenues as well. The budget is revised after the audit is approved mid-year and these projections are updated based on their values in the State SERVS system.

2.4 Staffing:

Every February, the Superintendent meets individually with each member of the administrative team to review future staffing needs and any potential increases or decreases to staff. The Superintendent gathers ideas from the team on potential cuts and/or additions in staffing, and makes recommendations to the school board. The approved recommendations are used in developing the next year's budget.

2.5 Expenditure Projections for Unrestricted Expenditures:

Projections are made by reviewing the previous year's budget, and looking at what was actually spent versus what was budgeted. We reviewed our 2020-2021 budget to determine the accuracy of our 2020-2021 preliminary budget. Adjustments were made to the 2020-2021 budget as needed. District staff is currently in the process of developing the 2021-2022 budget.

2.6 Expenditure Projection for Restricted Expenditures:

The same process is used for these projections as with the unrestricted expenditures.

2.7 Contingency Budgeting:

For many years, we were budgeting an expected surplus in revenue over expenditures, and we had built up our fund balance to about 17%. In the past four years the fund balance has made a dramatic downward turn and has decreased to the point where we are in SOD. The school board has adopted a fund balance policy which states we would strive to maintain a minimum unassigned general fund balance of 5% of the annual General Fund Operating Budget.

2.8 School Board and Administration Role in Budgeting Process:



The process of developing the budget is mainly the responsibility of the Director of Finance and Operations and the Superintendent, with input from staff, administration, and school board.

2.9 Mid-Year Budget Revisions:

District staff makes mid-year budget revisions after the audit is approved. This typically occurs in February of each year. The budgets are again revised in June of each year along with the preliminary budget for the following year. Both of these budget revisions are presented to the school board for review and approval.

Section 3: Financial Monitoring, Processes and Procedures

This is the responsibility of the Director of Finance and Operations and the Superintendent with the input of the school board finance committee.

3.1 School Board Finance Committee:

The finance committee meets as a committee of the whole, including the Superintendent and the Director of Finance and Operations. The open meetings are held monthly. The role of the finance committee is to review financial matters.

3.2. Administrative approval of expenditures:

Staff needs to get administrative approval before any orders are placed. All expenditures are approved initially by their direct administrative team member and then finally approved by the either the Director of Finance and Operations or the Superintendent.

3.3 Administrative Approval of Journal Entries:

The Controller prepares any journal entries needed and the Director of Finance and Operations reviews and approves those journal entries.

3.4 School board approval of expenditures:

All expenditures are approved by the school board at their regular monthly meetings when they review and approve the bills. Sometimes, bills are questioned, and the administration provides further detail of questioned bills to the board.

SPECIAL OPERATING PLAN INSTRUCTIONS

STATUTORY OPERATING DEBT (SOD)

FY 2021

Introduction

School districts and charters schools are required to comply with Minnesota Statutes, section 123B.83 – Expenditure Limitations, which requires that a district must limit its expenditures so that the calculated net unreserved general fund balance¹ or “operating debt” as of June 30 does not constitute Statutory Operating Debt (SOD). According to Minnesota Statutes, section 123B.81, Subdivision 2, SOD exists if the school’s operating debt is more than 2 ½ percent of the most recent Fiscal Year’s (FY) expenditure amount.

As you are aware, your school is in SOD as of June 30, 2021. ***By January 31 of the following fiscal year of SOD, the school and the school board of education are required to create and implement a Special Operating Plan which is formally approved through a board resolution and submitted to the commissioner of the Minnesota Department of Education for approval.***

The Special Operating Plan consists of the following sections:

1. Introduction and Explanation of Current SOD Position (Narrative)
2. Budget Development and Financial Management Process (Narrative)
3. Ongoing Financial Monitoring Processes and Procedures (Narrative)
4. Action Plan to remove SOD Status (Narrative)
5. Special Financial Operating Plan (Excel Spreadsheet Model)
6. Board Resolution

Instructions for completing each section are found below. All plan documents must be submitted electronically to Deb Meier at debra.a.meier@state.mn.us and Molly Koppes at molly.koppes@state.mn.us. Items 1, 2, 3, 4 and 6 may be submitted in Word or PDF format. Item 5 is submitted as an Excel spreadsheet using a template prepared specifically for the district by MDE.

¹ This includes General Fund Balance Sheet Accounts: 418 Committed for Separation/Retirement Benefits; 460 Nonspendable; 461 Committed; 462 Assigned; 464 Restricted; 475 Title VII-Impact Aid; 476 PILT and 422 Unassigned.

STATUTORY OPERATING DEBT (SOD)

Instructions

1. Introduction and Explanation of Current SOD Position (Narrative)

Provide an explanation of the reasons why SOD has occurred.

2. Budget Development and Financial Management Process (Narrative)

Describe your process and/or procedures for the following items.

- 2.1 – Student enrollment projections.
- 2.2 – Unrestricted revenue projections.
- 2.3 – Restricted revenue projections (federal grants and state revenues relating to statutorily required reserves).
- 2.4 – Staffing
- 2.5 – Expenditure projections for unrestricted expenditures.
- 2.6 – Expenditure projections for restricted expenditures (federal grants and state revenues relating to statutorily required reserves).
- 2.7 – Contingency budgeting – i.e. are there plans in place to deal with unexpected costs or revenue shortfalls?
- 2.8 - The school board's role and the administration's role in the budgeting process.
- 2.9 – Making mid-year revisions to the budget and the approval process for such revisions.

3. Ongoing Financial Monitoring Processes and Procedures (Narrative)

Describe your process and/or procedures for the following items:

- 3.1 – Budgeting to ensure that restricted expenditures do not exceed available restricted revenues plus prior year fund balance.
- 3.2 – Providing the school board ongoing financial information comparing actual data with budgeted data for revenues and expenditures. Indicate the frequency of such reporting to the board and provide copies of any such reports.
- 3.3 – Administrative approval of expenditures.
- 3.4 – School board approval of expenditures.

4. Action Plan to remove SOD Status

In detail, describe your action plan. Explain implementation of necessary current/future budgetary adjustments for SOD recovery and sustainability.

5. Special Financial Operating Plan (Excel Spreadsheet Model)

The plan is a spreadsheet document completed by the district using an Excel file template prepared specifically for the school district or charter school by MDE. The spreadsheet is pre-populated with base year (FY 2021) actual audited financial data and preliminary final student data. Revenues and expenditures are separated into unreserved (those revenues and expenditures which are included in the calculation of SOD) and reserved (those revenues and expenditures which have statutorily required reserves and are not included in the calculation of SOD). Some FY 2021 data are also pre-populated in cases where the figures are already known to MDE, such as student enrollment estimates and referendum revenue. Please do not change formulas or add rows/columns as these changes will impact the final spreadsheet tab.

A)	Excel Spreadsheet Instructions
1)	Go to the REVENUE ASSUMPTIONS tab
	Inputs are required for all yellow fields, if applicable, and future years are based upon Adjusted Pupil Units (APUs)
2)	Go to the STUDENT ENROLLMENT ASSUMPTIONS tab
	Inputs are required for all yellow fields (FY 2022, 2023, 2024 and 2025 for ADM's and Resident ADM's.
	FY 2021 ADMs are actual and FY 2022 ADMs are from the district EDRS enrollment estimates, please review FY 2022. All student data information is found on the MDE website under the Minnesota Funding and Reporting (MFR) system at: public.education.state.mn.us/MDEAnalytics/Data.jsp
	Under CATEGORY, select "Student". Under YEAR, select "All". Under REPORT, select "All". FY 2021 ADMs are found on the "District/School Average Daily Membership (ADM) Report" and FY 2022 - 2024 are found on the "District/School ADM and Limited English Proficiency (LEP) Projections Report". FY 2025 pupil units are calculated automatically from the FY 2024 student data utilizing progression from grade-to-grade.
3)	Review the information in the BASE YEAR (FY 2021) DETAIL tab
4)	Go to the FY 2022 BUDGET YEAR DETAIL tab
	Inputs are required for all yellow fields (Input your current General Fund budget for FY 2022 revenues and expenditures by UFARS finance code).
	Also send electronic (Excel spreadsheet format) of your 1) FY 2022 General Fund revenue budget, sorted by finance code, then source code and subtotaled by finance code; and 2) your FY 2022 General Fund expenditure budget sorted by finance code, then object code and subtotaled by finance code. <i>*Do not add rows/columns as this may change formulas.</i>
5)	Go to the REVENUE CHANGES tab
	Inputs are required for all yellow fields (Input any additions or reductions to prior year revenues). Include only changes to unreserved revenues (See the BASE YEAR (FY 2021) DETAIL tab to see which finance codes are unreserved)). The total revenue change for

A)	Excel Spreadsheet Instructions
	FY 2022 is calculated by taking the FY 2022 unreserved revenue budget and subtracting the FY 2021 unreserved revenue actual amounts. Revenues have been adjusted for known and estimated changes in pupil units and General Education Basic Revenue amounts. The difference between the total revenue change and the sum of the detail changes input and the amounts in the pupil unit and Basic rate change is displayed in the column titled. "Unexplained change in Revenues". Continue to add items to the detail changes input area until the total revenue change is fully accounted for as evidenced by the fact that the row labeled "Unexplained Change in Revenue" will equal zero.
6)	Go to the EXPENDITURE CHANGES tab
	<p>Inputs are required for all yellow fields (Input any additions as positive numbers in the additions section and reductions as a negative numbers in the reductions section to prior year expenditures). Include only changes to unreserved expenditures (See the BASE YEAR (FY 2021) DETAIL tab to see which finance codes are unreserved). The total expenditure change for FY 2022 is calculated by taking the 2022 unreserved expenditure budget and subtracting the FY 2021 unreserved expenditure actual amounts. The difference between the total expenditure change and the sum of the detail changes is displayed in the column titled. "Unexplained Change in Expenditures". Continue to add items to the detail changes input area until the total expenditure change is fully accounted for as evidenced by the fact that the row labeled "Unexplained Change in Expenditure" will equal zero.</p> <p>For any staffing changes, please indicate the amount of Full Time Equivalent (FTE's) and the program which is being changed (detail section).</p>
7)	Review the SUMMARY tab for reasonableness given the plan inputs.
8)	Save and transmit a copy of the Excel spreadsheet with other required Special Operating Plan Narratives to Deb Meier at debra.a.meier@state.mn.us and Molly Koppes at molly.koppes@state.mn.us .

6. Board Resolution

The Special Operating Plan *must be approved by formal school board resolution*. A copy of the *signed* board resolution and minutes documenting approval *must accompany* the Special Operating Plan submission. A sample resolution is found in Appendix 3.

APPENDICES

Appendix 1. Related Minnesota Statutes

Excerpts from the following Minnesota Statutes pertaining to Statutory Operating Debt (SOD) are provided below for your reference and SOD plan implementation:

[123B.81](#) Statutory Operating Debt

[123B.83](#) Expenditure Limitations

[124E](#) Charter Schools

[127A.45](#) Payment of Aids and Credits to School Districts (selected subdivisions)

[123B.79](#) Permanent Fund Transfers (selected subdivisions)

[123B.80](#) Exceptions for Permanent Fund Transfers

[126C.17](#) Referendum Revenue (selected subdivisions)

Also included are excerpts from Laws 2016, Chapter 3, Article 7, Section 6.

This list is provided for your reference. *However, it may not be all inclusive and Districts and Charter schools are responsible to review all appropriate statutes, laws and other appropriate guidelines.*

MINNESOTA STATUTE 123B.81 – STATUTORY OPERATING DEBT.

Subdivision 1. **Operating debt.**

The "operating debt" of a school district means the net negative unreserved general fund balance calculated as of June 30 of each year in accordance with the uniform financial accounting and reporting standards for Minnesota school districts.

Subd. 2. **Statutory operating debt.**

If the amount of the operating debt is more than 2-1/2 percent of the most recent fiscal year's expenditure amount for the funds considered under subdivision 1, the net negative undesignated fund balance is defined as "statutory operating debt" for the purposes of this section and section [123B.83](#).

Subd. 3. **Debt verification.**

The commissioner shall establish a uniform auditing or other verification procedure for districts to determine whether a statutory operating debt exists in any Minnesota school district. The standards for this uniform auditing or verification procedure must be promulgated by the commissioner. If a district applies to the commissioner for a statutory operating debt verification, the commissioner shall require a verification of the amount of the statutory operating debt which actually does exist.

Subd. 4. Debt elimination.

If an audit or other verification procedure conducted pursuant to subdivision 3 determines that a statutory operating debt exists, a district must follow the procedures in section [123B.83](#) to eliminate this statutory operating debt.

Subd. 5. Certification of debt.

The commissioner shall certify the amount of statutory operating debt for each district.

Subd. 6.

[Repealed, [1Sp2003 c 9 art 1 s 54](#)]

Subd. 7. Applicability.

This section is applicable only to common, independent, and special school districts and districts formed pursuant to Laws 1967, chapter 822, as amended, and Laws 1969, chapters 775 and 1060, as amended. This section does not apply to Independent School District No. 625.

Subd. 8.

[Repealed, [2007 c 146 art 11 s 19](#)]

History:

[1976 c 271 s 32](#); [1977 c 447 art 7 s 9-12](#); [1980 c 609 art 7 s 7](#); [1982 c 424 s 130](#); [1986 c 444](#); [1987 c 398 art 7 s 42](#); [1991 c 130 s 37](#); [1992 c 499 art 12 s 29](#); [1Sp1995 c 3 art 16 s 13](#); [1996 c 412 art 13 s 6](#); [1998 c 397 art 6 s 29-35,124](#); [art 11 s 3](#); [1Sp2005 c 5 art 1 s 6](#); [2007 c 146 art 11 s 4-6](#); [2009 c 96 art 5 s 4-6](#)

MINNESOTA STATUTE 123B.83 – EXPENDITURE LIMITATIONS.

Subdivision 1.

[Repealed, [1Sp2005 c 5 art 1 s 55](#)]

Subd. 2. Net unreserved general fund balances.

A school district must limit its expenditures so that its net unreserved general fund balance does not constitute statutory operating debt under section [123B.81](#).

Subd. 3.Failure to limit expenditures.

If a district does not limit its expenditures in accordance with this section, the commissioner may so notify the appropriate committees of the legislature by no later than February 15 of the year following the end of that fiscal year.

Subd. 4.Special operating plan.

(a) If the net negative unreserved general fund balance, calculated in accordance with the uniform financial accounting and reporting standards for Minnesota school districts, as of June 30 each year, is more than 2-1/2 percent of the year's expenditure amount, the district must, prior to January 31 of the next fiscal year, submit a special operating plan to reduce the district's deficit expenditures to the commissioner for approval. The commissioner may also require the district to provide evidence that the district meets and will continue to meet all high school graduation requirements.

Notwithstanding any other law to the contrary, a district submitting a special operating plan to the commissioner under this clause which is disapproved by the commissioner must not receive any aid pursuant to chapters 120B, 122A, 123A, 123B, 124D, 125A, 126C, and 127A until a special operating plan of the district is so approved.

(b) A district must receive aids pending the approval of its special operating plan under paragraph (a). A district which complies with its approved operating plan must receive aids as long as the district continues to comply with the approved operating plan.

History:

1976 c 271 s 33; 1977 c 447 art 7 s 13,14; 1979 c 334 art 6 s 5; 1980 c 609 art 7 s 8; 1981 c 358 art 7 s 11; 1986 c 444; 1987 c 398 art 7 s 42; 1990 c 562 art 8 s 8; 1991 c 130 s 37; 1991 c 265 art 11 s 7; 1992 c 499 art 12 s 29; 1Sp1995 c 3 art 16 s 13; 1996 c 412 art 1 s 4; 1998 c 397 art 6 s 36,124; art 11 s 3; 1999 c 241 art 9 s 21; 2000 c 489 art 6 s 11; 1Sp2005 c 5 art 1 s 8; 2007 c 146 art 11 s 7; 2009 c 96 art 1 s 7

MINNESOTA STATUTE 124E CHARTER SCHOOLS

124E.03 APPLICABLE LAW.

Subdivision 1.Public status; exemption from statutes and rules.

A charter school is a public school and is part of the state's system of public education. A charter school is exempt from all statutes and rules applicable to a school, school board, or school district unless a statute or rule is made specifically applicable to a charter school or is included in this chapter.

Subd. 2. Certain federal, state, and local requirements.

(a) A charter school shall meet all federal, state, and local health and safety requirements applicable to school districts.

(b) A school must comply with statewide accountability requirements governing standards and assessments in chapter 120B.

(c) A charter school must comply with the Minnesota Public School Fee Law, sections [123B.34](#) to [123B.39](#).

(d) A charter school is a district for the purposes of tort liability under chapter 466.

(e) A charter school must comply with the Pledge of Allegiance requirement under section [121A.11, subdivision 3](#).

(f) A charter school and charter school board of directors must comply with chapter 181 governing requirements for employment.

(g) A charter school must comply with continuing truant notification under section [260A.03](#).

(h) A charter school must develop and implement a teacher evaluation and peer review process under section [122A.40, subdivision 8](#), paragraph (b), clauses (2) to (13), and place students in classrooms in accordance with section [122A.40, subdivision 8](#), paragraph (d). The teacher evaluation process in this paragraph does not create any additional employment rights for teachers.

(i) A charter school must adopt a policy, plan, budget, and process, consistent with section [120B.11](#), to review curriculum, instruction, and student achievement and strive for the world's best workforce.

(j) A charter school is subject to and must comply with the Pupil Fair Dismissal Act, sections [121A.40](#) to [121A.56](#).

Subd. 3. Pupils with a disability.

A charter school must comply with sections [125A.02](#), [125A.03](#) to [125A.24](#), [125A.65](#), and [125A.75](#) and rules relating to the education of pupils with a disability as though it were a district. A charter school enrolling prekindergarten pupils with a disability under section [124E.11](#), paragraph (h), must comply with sections [125A.259](#) to [125A.48](#) and rules relating to the Interagency Early Intervention System as though it were a school district.

Subd. 4. Students' rights and related law.

(a) A charter school must release a student for religious instruction, consistent with section [120A.22, subdivision 12](#), clause (3).

(b) A charter school must comply with chapter 363A governing the Minnesota Human Rights Act and section [121A.04](#) governing student athletics and sex discrimination in schools.

(c) A charter school must comply with section [121A.031](#) governing policies on bullying.

Subd. 5. Records and data requirements.

(a) A charter school must comply with chapter 13 governing government data; and sections [121A.75](#) governing access to juvenile justice records, and [260B.171](#), subdivisions 3 and 5, governing juvenile justice records.

(b) A charter school must comply with section [120A.22, subdivision 7](#), governing the transfer of students' educational records and sections [138.163](#) and [138.17](#) governing the management of local records.

Subd. 5a. Open meetings.

A charter school must comply with chapter 13D governing open meetings.

Subd. 6. Length of school year.

A charter school must provide instruction each year for at least the number of hours required by section [120A.41](#). It may provide instruction throughout the year under sections [124D.12](#) to [124D.127](#) or [124D.128](#) governing learning year programs.

Subd. 7. Additional program-specific requirements.

(a) A charter school offering online courses or programs must comply with section [124D.095](#) governing online learning.

(b) A charter school that provides early childhood health and developmental screening must comply with sections [121A.16](#) to [121A.19](#) governing early childhood screening.

(c) A charter school that provides school-sponsored youth athletic activities must comply with section [121A.38](#) governing policies on concussions.

Subd. 8. Corporal punishment.

A charter school is subject to and must comply with section [121A.58](#) as though it were a district.

History:

[1991 c 265 art 3 s 38; art 9 s 3; 1993 c 224 art 9 s 7; 1Sp1995 c 3 art 9 s 2; 1998 c 397 art 2 s 5,6,10,11,164; art 11 s 3; 2002 c 352 s 10; 2003 c 120 s 3; 1Sp2003 c 9 art 12 s 10; 2009 c 96 art 2 s 41; 2010 c 346 art 1 s 3; 2011 c 90 s 3; 2012 c 239 art 2 s 12; 2013 c 116 art 4 s 1; 2014 c 160 s 3; 2014 c 272 art 3 s 38; 1Sp2015 c 3 art 4 s 4,5,10; 2016 c 189 art 26 s 3; 1Sp2017 c 5 art 2 s 39; 1Sp2021 c 13 art 4 s 1](#)

MINNESOTA STATUTE 124E.06 – FORMING A SCHOOL

Subd. 3. Requirements.

(a) The primary focus of a charter school must be to provide a comprehensive program of instruction for at least one grade or age group from ages five through 18 years. A charter school may provide instruction to people older than 18 years of age.

(b) A charter school may offer a free or fee-based preschool or prekindergarten that meets high-quality early learning instructional program standards aligned with Minnesota's early learning standards for children. The hours a student is enrolled in a fee-based prekindergarten program do not generate pupil units under section [126C.05](#) and must not be used to calculate general education revenue under section [126C.10](#).

(c) A charter school must be nonsectarian in its programs, admission policies, employment practices, and all other operations. An authorizer may not authorize a charter school or program that is affiliated with a nonpublic sectarian school or a religious institution.

(d) A charter school must not be used to provide education or generate revenue for home-schooled students. This paragraph does not apply to shared time aid under section [126C.19](#).

(e) This chapter does not provide a means to keep open a school that a school board decides to close. However, a school board may endorse or authorize establishing a charter school to replace the school the board decided to close. Applicants seeking a charter under this circumstance must demonstrate to the authorizer that the charter sought is substantially different in purpose and program from the school the board closed and that the proposed charter satisfies the requirements of section [124E.01, subdivision 1](#). If the school board that closed the school authorizes the charter, it must document in its affidavit to the commissioner that the charter is substantially different in program and purpose from the school it closed.

(f) A school authorized by a school board may be located in any district, unless the school board of the district of the proposed location disapproves the location by written resolution.

(g) Except as provided in paragraph (b), a charter school may not charge tuition.

(h) The authorizer may prevent an approved charter school from opening for operation if, among other grounds, the charter school violates this chapter or does not meet the ready-to-open standards that are part of (1) the authorizer's oversight and evaluation process or (2) stipulated in the charter school contract.

MINNESOTA STATUTE 124E.11 – ADMISSION REQUIREMENTS AND ENROLLMENT

(a) A charter school may limit admission to:

(1) pupils within an age group or grade level;

(2) pupils who are eligible to participate in the graduation incentives program under section [124D.68](#); or

(3) residents of a specific geographic area in which the school is located when the majority of students served by the school are members of underserved populations.

(b) A charter school shall enroll an eligible pupil who submits a timely application, unless the number of applications exceeds the capacity of a program, class, grade level, or building. In this case, pupils must be accepted by lot. The charter school must develop and publish, including on its Web site, a lottery policy and process that it must use when accepting pupils by lot.

(c) A charter school shall give enrollment preference to a sibling of an enrolled pupil and to a foster child of that pupil's parents and may give preference for enrolling children of the school's staff before accepting other pupils by lot. A charter school that is located in Duluth township in St. Louis County and admits students in kindergarten through grade 6 must give enrollment preference to students residing within a five-mile radius of the school and to the siblings of enrolled children. A charter school may give enrollment preference to children currently enrolled in the school's free preschool or prekindergarten program under section [124E.06, subdivision 3](#), paragraph (a), who are eligible to enroll in kindergarten in the next school year.

(d) A person shall not be admitted to a charter school (1) as a kindergarten pupil, unless the pupil is at least five years of age on September 1 of the calendar year in which the school year for which the pupil seeks admission commences; or (2) as a first grade student, unless the pupil is at least six years of age on September 1 of the calendar year in which the school year for which the pupil seeks admission commences or has completed kindergarten; except that a charter school may establish and publish on its Web site a policy for admission of selected pupils at an earlier age, consistent with the enrollment process in paragraphs (b) and (c).

(e) Except as permitted in paragraph (d), a charter school may not limit admission to pupils on the basis of intellectual ability, measures of achievement or aptitude, or athletic ability and may not establish any criteria or requirements for admission that are inconsistent with this section.

(f) The charter school shall not distribute any services or goods of value to students, parents, or guardians as an inducement, term, or condition of enrolling a student in a charter school.

(g) Once a student is enrolled in the school, the student is considered enrolled in the school until the student formally withdraws or is expelled under the Pupil Fair Dismissal Act in sections [121A.40](#) to [121A.56](#). A charter school is subject to and must comply with the Pupil Fair Dismissal Act, sections [121A.40](#) to [121A.56](#).

(h) A charter school with at least 90 percent of enrolled students who are eligible for special education services and have a primary disability of deaf or hard-of-hearing may enroll prekindergarten pupils with a disability under section [126C.05, subdivision 1](#), paragraph (a), and must comply with the federal Individuals with Disabilities Education Act under Code of Federal Regulations, title 34, section 300.324, subsection (2), clause (iv).

History:

[1991 c 265 art 9 s 3](#); [1993 c 224 art 9 s 8](#); [1Sp1995 c 3 art 9 s 2](#); [1996 c 412 art 4 s 2](#); [1998 c 397 art 2 s 7,164](#); [art 11 s 3](#); [2000 c 489 art 6 s 20](#); [2009 c 96 art 2 s 41](#); [1Sp2011 c 11 art 2 s 29](#); [2013 c 116 art 4 s 1](#); [2014 c 272 art 3 s 38,39](#); [1Sp2015 c 3 art 4 s 4,10](#)

MINNESOTA STATUTE 124E.16 – REPORTS

Subdivision 1. Audit report.

(a) A charter school is subject to the same financial audits, audit procedures, and audit requirements as a district, except as required under this subdivision. Audits must be conducted in compliance with generally accepted governmental auditing standards, the federal Single Audit Act, if applicable, and section [6.65](#) governing auditing procedures. A charter school is subject to and must comply with sections [15.054](#); [118A.01](#); [118A.02](#); [118A.03](#); [118A.04](#); [118A.05](#); [118A.06](#) governing government property and financial investments; and sections [471.38](#); [471.391](#); [471.392](#); and [471.425](#) governing municipal contracting. The audit must comply with the requirements of sections [123B.75](#) to [123B.83](#) governing school district finance, except when the commissioner and authorizer approve a deviation made necessary because of school program finances. The commissioner, state auditor, legislative auditor, or authorizer may conduct financial, program, or compliance audits. A charter school in statutory operating debt under sections [123B.81](#) to [123B.83](#) must submit a plan under section [123B.81, subdivision 4](#).

(b) The charter school must submit an audit report to the commissioner and its authorizer annually by December 31.

(c) The charter school, with the assistance of the auditor conducting the audit, must include with the report, as supplemental information: (1) a copy of management agreements with a charter management organization or an educational management organization and (2) service agreements or contracts over the lesser of \$100,000 or ten percent of the school's most recent annual audited expenditures. The agreements must detail the terms of the agreement, including the services provided and the annual costs for those services. If the entity that provides the professional services to the charter school is exempt from taxation under section 501 of the Internal Revenue Code of 1986, that entity must file with the commissioner by February 15 a copy of the annual return required under section 6033 of the Internal Revenue Code of 1986.

(d) A charter school independent audit report shall include audited financial data of an affiliated building corporation under section [124E.13, subdivision 3](#), or other component unit.

(e) If the audit report finds that a material weakness exists in the financial reporting systems of a charter school, the charter school must submit a written report to the commissioner explaining how the charter school will resolve that material weakness. An auditor, as a condition of providing financial services to a charter school, must agree to make available information about a charter school's financial audit to the commissioner and authorizer upon request.

Subd. 2. Annual public reports.

(a) A charter school must publish an annual report approved by the board of directors. The annual report must at least include information on school enrollment, student attrition, governance and management, staffing, finances, academic performance, innovative practices and implementation, and future plans. A charter school may combine this report with the reporting required under section [120B.11](#) governing the world's best workforce. A charter school must post the annual report on the school's official Web site. A charter school also must distribute the annual report by publication, mail, or electronic means to its authorizer, school employees, and parents and legal guardians of students enrolled in the charter school. The reports are public data under chapter 13.

(b) An authorizer must submit an annual public report in a manner specified by the commissioner by January 15 for the previous school year ending June 30 that shall at least include key indicators of school academic, operational, and financial performance. The report is part of the system to evaluate authorizer performance under section [124E.05, subdivision 5](#).

History:

[1991 c 265 art 9 s 3](#); [1993 c 224 art 14 s 16](#); [1994 c 465 art 2 s 1](#); [1Sp1995 c 3 art 9 s 2](#); [art 16 s 13](#); [1998 c 397 art 2 s 6,12,164](#); [art 11 s 3](#); [1998 c 398 art 5 s 55](#); [2000 c 489 art 6 s 19](#); [1Sp2001 c 6 art 2 s 22,23](#); [2003 c 130 s 12](#); [2009 c 96 art 2 s 41](#); [2010 c 382 s 27](#);

1Sp2011 c 11 art 2 s 29; 2013 c 116 art 4 s 1; 2014 c 272 art 3 s 37; 1Sp2015 c 3 art 4 s 4,6,10; 2016 c 189 art 26 s 12; art 28 s 7

MINNESOTA STATUTE 124E.25 – PAYMENT OF AIDS TO CHARTER SCHOOLS.

Subd. 3. Aid reductions.

(a) The commissioner may reduce a charter school's state aid under section [127A.42](#) or [127A.43](#) if the charter school board fails to correct a violation under this chapter.

(b) The commissioner may reduce a charter school's state aid by an amount not to exceed 60 percent of the charter school's basic revenue for the period of time a law was violated.

MINNESOTA STATUTE 127A.45 – PAYMENT OF AIDS AND CREDITS TO SCHOOL DISTRICTS.

Subd. 6. Cash flow waiver.

For any district exceeding its expenditure limitations under section [123B.83](#), and if requested by the district, the commissioner of education, in consultation with the commissioner of management and budget, and a school district may negotiate a cash flow payment schedule under subdivision 3 corresponding to the district's cash flow needs so as to minimize the district's short-term borrowing needs.

Subd. 6a. Cash flow adjustment.

The board of directors of any eligible special education charter school under section [124E.21, subdivision 2](#), may request that the commissioner of education accelerate the school's cash flow under this section. The commissioner must approve a properly submitted request within 30 days of its receipt. The commissioner must accelerate the school's regular special education aid payments according to the schedule in the school's request and modify the payments to the school under subdivision 3 accordingly. A school must not receive current payments of regular special education aid exceeding 90 percent of its estimated aid entitlement for the fiscal year. The commissioner must delay the special education aid payments to all other school districts and charter schools in proportion to each district or charter school's total share of regular special education aid such that the overall aid payment savings from the aid payment shift remains unchanged for any fiscal year.

Subd. 7. Payment limit.

Subdivision 3 does not authorize the commissioner to pay to a district's operating funds an amount of state general fund cash that exceeds the sum of:

- (a) its estimated aid and credit payments for the current year according to subdivision 13;
- (b) its actual aid payments according to subdivisions 11 and 12; and
- (c) the final adjustment payment for the prior year.

Subd. 7a.

[Repealed, [2008 c 363 art 2 s 52](#)]

Subd. 7b. Advance final payment.

(a) Notwithstanding subdivisions 3 and 7, if the current year aid payment percentage, under subdivision 2, is less than 90, then a school district or charter school exceeding its expenditure limitations under section [123B.83](#) as of June 30 of the prior fiscal year may receive a portion of its final payment for the current fiscal year on June 20, if requested by the district or charter school. The amount paid under this subdivision must not exceed the lesser of:

(1) the difference between 90 percent and the current year payment percentage in subdivision 2, paragraph (d), in the current fiscal year times the sum of the district or charter school's general education aid plus the aid adjustment in section [127A.50](#) for the current fiscal year; or

(2) the amount by which the district's or charter school's net negative unreserved general fund balance as of June 30 of the prior fiscal year exceeds 2.5 percent of the district or charter school's expenditures for that fiscal year.

(b) The state total advance final payment under this subdivision for any year must not exceed \$7,500,000. If the amount request exceeds \$7,500,000, the advance final payment for each eligible district must be reduced proportionately.

[2016 c 189 art 28 s 8](#)

MINNESOTA STATUTE 123B.79 PERMANENT FUND TRANSFERS

Subdivision 1. **Limitations.**

Except as provided in this subdivision, sections [123B.51](#), [123B.80](#), [475.61](#), and [475.65](#), a district may not permanently transfer money from (1) an operating fund to a nonoperating fund; (2) a nonoperating fund to another nonoperating fund; or (3) a nonoperating fund to an operating fund. Permanent transfers may be made from any fund to any other fund to correct for prior fiscal years' errors discovered after the books have been closed for that year. Permanent transfers may be made from the general fund to any other operating funds according to section [121A.19](#) or if the resources of the other fund are not adequate to finance approved expenditures from that other fund. Permanent transfers may also be made from the general fund to eliminate deficits in another fund when that other fund is being discontinued. When a district discontinues operation of a district-owned bus fleet or a substantial portion of a fleet, the balance shall cancel to the district's general fund.

Subd. 4. **Operating fund; nonoperating fund; defined.**

As used in this section, "operating fund" and "nonoperating fund" have the meanings specified in the uniform financial accounting and reporting standards for Minnesota school districts. Any transfer for a period in excess of one year shall be deemed to be a permanent transfer.

Subd. 5. **Deficits; exception.**

For the purposes of this section, a permanent transfer includes creating a deficit in a nonoperating fund for a period past the end of the current fiscal year which is covered by moneys in an operating fund. A deficit in the reserve for operating capital account pursuant to section [123B.78, subdivision 5](#), does not constitute a permanent transfer.

Subd. 6.

[Repealed, [2016 c 189 art 30 s 26](#)]

MINNESOTA STATUTE 123B.80 – EXCEPTIONS FOR PERMANENT FUND TRANSFERS.

Subdivision 1. **Commissioner's authorization.**

The commissioner may authorize a board to transfer money from any fund or account to another fund or account according to this section.

Subd. 2.Application.

A board requesting authority to transfer money must apply to the commissioner and provide information requested. The application must indicate the law or rule prohibiting the desired transfer. The application must be signed by the superintendent and approved by the school board.

Subd. 3.Approval standard.

The commissioner may approve a request only when an event has occurred in a district that could not have been foreseen by the district. The event must relate directly to the fund or account involved and to the amount to be transferred.

History:

1Sp1985 c 12 art 7 s 8; 1987 c 143 s 1; 1993 c 224 art 13 s 7-9; 1998 c 397 art 6 s 27,28,124; 1Sp2001 c 6 art 5 s 1

MINNESOTA STATUTE 126C.17 – REFERENDUM REVENUE

Subd. 11. Referendum date.

(a) Except for a referendum held under paragraph (b), any referendum under this section held on a day other than the first Tuesday after the first Monday in November must be conducted by mail in accordance with section 204B.46. Notwithstanding subdivision 9, paragraph (b), to the contrary, in the case of a referendum conducted by mail under this paragraph, the notice required by subdivision 9, paragraph (b), must be prepared and delivered by first-class mail at least 20 days before the referendum.

(b) In addition to the referenda allowed in subdivision 9, clause (a), the commissioner may grant authority to a district to hold a referendum on a different day if the district is in statutory operating debt and has an approved plan or has received an extension from the department to file a plan to eliminate the statutory operating debt.

(c) The commissioner must approve, deny, or modify each district's request for a referendum levy on a different day within 60 days of receiving the request from a district.

Appendix 2. Data Sources Used in the Special Operating Plan Spreadsheet

General Education Basic Revenue

General Education Basic Revenue Allowance is per Minnesota Statutes 126C.10, Subdivision 2.

MINNESOTA STATUTE 126C.10 – GENERAL EDUCATION REVENUE

Subd. 2. Basic revenue.

The basic revenue for each district equals the formula allowance times the adjusted pupil units for the school year. The formula allowance for fiscal year 2021 is \$6,567. The formula allowance for fiscal year 2022 is \$6,728. The formula allowance for fiscal year 2023 and later is \$6,863.

Student Enrollment Data

FY 2021 student enrollment data are from the FY 20-21 District/School ADM Report in the Student section of MDE's Minnesota Funding and Reporting System (MFR) system located at education.state.mn.us/MDEAnalytics/Data.jsp.

FY 2022 through FY 2024 student enrollment data are from the District/School ADM/LE Projections report in the Student section MDE's MFR system located at: education.state.mn.us/MDEAnalytics/Data.jsp. FY 2025 student enrollment includes formulas (yellow cells) to calculate a progression of students from year-to-year based upon FY 2024 student enrollment data.

Operating Referendum Revenue

Operating Referendum Revenue per Adjusted Pupil Units (APU's) for 2019 Payable 2020 (FY 2021) can be found in the Levy Limitation and Certification reports category on MDE's Minnesota Funding Reports (MFR) system at education.state.mn.us/MDEAnalytics/Data.jsp.

Operating Referendum Revenue per Adjusted Pupil Units (APUs) for FY 2021 through FY 2023 are found at <http://w20.education.state.mn.us/MDEAnalytics/DataTopic.jsp?TOPICID=9>

You may also find Operating Referendum data from the 2020 Payable 2021 (FY 2022), 2021 Payable 2022 (FY 2023) Levy Limitation and Certifications located in the Levy Limitation and Certification reports category on the MFR system located at education.state.mn.us/MDEAnalytics/Data.jsp.

Base Year (FY 2021) Data

Base Year (FY 2021) revenue and expenditure data is from the district or charter school's final audited UFARS file submission.

Appendix 3. Sample Resolution on Statutory Operating Debt

Pursuant to due call and notice thereof, a regular meeting of the Board of Education, _____ (town) _____, Minnesota, was held on the _____ day of _____ (month) _____ (year) at _____ am/pm). The following board members were present: _____; and the following board members were absent: _____.
Board member _____ introduced the following resolution and moved its adoption:

SAMPLE RESOLUTION FOR RECOVERY FROM STATUTORY OPERATING DEBT (SOD)

WHEREAS, School District _____ has moved into Statutory Operating Debt as of June 30, 2021 as defined by Minnesota Statutes, section 123B.81, Subdivision 2; and,

WHEREAS, Minnesota Statutes, section 123B.83, Subdivision 4, requires a school district in SOD to submit to the commissioner a special operating plan to reduce deficit expenditures; and, to receive aids contingent on the school district's continued compliance with the plan;

WHEREAS, School District _____ has prepared a Special Operating Plan which has been presented, reviewed and understood by the school board;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of School District _____:

1. Approves the attached Special Operating Plan and accompanying SOD Recovery Spreadsheets and transmits same to MDE;
2. Agrees to reduce current year expenditures by all legal means possible, without negatively impacting current programs or contractual obligations;
3. Agrees to immediately discontinue the practice of approving deficit budgets;
4. Creates an unreserved fund balance target of _____ percent within _____ years after the removal of SOD;
5. Agrees to a 'dollar for dollar' cut in current and future budgets to respond to a negative variance in revenues and expenditures as displayed in the SOD plan;
6. Agrees to use any aid formula improvement from the legislature to reduce debt;
7. Agrees to remove the condition of SOD by the end of FY _____ and achieve a positive fund balance by FY _____;
8. Requests specialized training as appropriate; and,
9. Agrees to submit preliminary budgets to MDE showing the discontinuance of deficit spending, prior to their formal board approval, each subsequent year until the removal of negative fund balances.

The motion for adoption of the foregoing resolution was duly seconded by Board Member _____ and upon vote being taken thereon, the following members voted in favor thereof: _____ and the following members voted against the same: _____; whereupon said resolution was declared duly passed and adopted.

Clerk Signature

Date

- 1) Go to the REVENUE ASSUMPTIONS tab
Inputs are required for all yellow fields and future years are based upon Adjusted Pupil Units (APUs).
- 2) Go to the STUDENT ENROLLMENT ASSUMPTIONS tab
Inputs are required for all yellow fields (FY 2022, 2023 and 2024 ADM's and Resident ADM's)
FY 2020 ADM are actual and FY 2021 and FY 2022 ADM are from district EDRS enrollment estimates - please review FY 2021. All student data information is found on the MDE website under the Minnesota Funding and Reporting (MFR) system at:
education.state.mn.us/Data Center/Data Reports and Analytics/mfr (under the School Finance Reports heading)
Under CATEGORY, select "Student". Under YEAR, select "All". Under REPORT, select "All". FY 21 ADM's are found on the District/School Average Daily Membership (ADM) Report and FY 2021-23 are found on the "District/School ADM and Limited English Proficiency (LEP) Projections Report".
FY 2024 pupil units are calculated automatically from FY 2023 student data utilizing progression from grade-to-grade.
- 3) **Review the information in the BASE YEAR (FY 2019) DETAIL tab.**
- 4) **Go to the FY 2020 BUDGET YEAR DETAIL tab:**
Inputs are required for all yellow fields (Input your current General Fund budget for FY 2021 revenues and expenditures by UFARS Finance code). Also send electronic (Excel spreadsheet format) or your 1) FY 2021 General Fund revenue budget, sorted by Finance code, then source code and subtotaled by Finance code; and 2) your FY 2020 General Fund expenditure budget sorted by Finance code, then object code and subtotaled by Finance code.
***DO NOT ADD ROWS/COLUMNS THIS WILL CHANGE ALL THE FORMULAS**
- 5) Go to the REVENUE CHANGES tab:
Inputs are required for all yellow fields (Input any additions or reductions to prior year revenues). Include only changes to unreserved revenues (See the BASE YEAR (FY 2020) DETAIL tab to see which Finance codes are unreserved). The total revenue change for FY 2021 is calculated by taking the FY 2022 unreserved revenue budget and subtracting the FY 2020 unreserved revenue actual amounts. Revenues have been adjusted for known and estimated changes in pupil units and General Education Basic Revenue amounts. The difference between the total revenue change and the sum of the detail changes input and the amounts in the pupil unit and Basic rate change is displayed in the column titled "Unexplained change in Revenues". Continue to add items to the detail changes input area until the total revenue change is fully accounted for as evidenced by the fact that the row labeled "Unexplained Change in Revenue" will equal zero.
- 6) Go to the EXPENDITURE CHANGES tab:
Inputs are required for all yellow fields (Input any additions as positive numbers in the additions section and reductions as negative numbers in the reductions section to prior year expenditures. Include only changes to unreserved expenditures (See the BASE YEAR (FY 2020) DETAIL tab to see which Finance codes are unreserved). The total expenditure change for FY 2021 is calculated by taking the 2020 unreserved expenditure budget and subtracting the FY 2020 unreserved expenditure actual amounts. The difference between the total expenditure change and the sum of the detail changes is displayed in the column titled "Unexplained change in Expenditures". Continue to add items to the detail changes input area until the total expenditure change is fully accounted for as evidenced by the fact that the row labeled "Unexplained Change in Expenditure" will equal zero.

For any staffing changes, please indicate in the amount of Full Time Equivalents (FTE's) and the program which is being changed (detail section).
- 7) **Review the SUMMARY tab for reasonableness given the plan inputs.**

Save and transmit a copy of the excel spreadsheet with other required Special operating Plan narratives to Debra.A.Meier@state.mn.us and Molly.Koppes@state.mn.us
- 8)

REVENUE ASSUMPTIONS		
Estimated General Education Basic Revenue Rate		
FY 2020 BASE YEAR	\$	6,438
FY 2021	\$	6,567
FY 2022	\$	6,567
FY 2023	\$	6,567
FY 2024	\$	6,567
Operating Referendum Revenue per Adjusted Pupil Unit		
FY 2020 BASE YEAR	\$	825.00
FY 2021	\$	834.71
FY 2022	\$	1,251.26
FY 2023	\$	1,251.26
FY 2024	\$	1,251.26
Incremental Change in General Education Revenue for each 1 unit change in Adjusted Pupil Units	\$	6,429.53
Total Operating Referendum Revenue		
FY 2020 BASE YEAR	\$	3,746,325.00
FY 2021	\$	3,866,042.84 *
FY 2022	\$	5,678,217.88 **
FY 2023	\$	5,685,725.44
FY 2024	\$	5,700,740.56

Verified on the Levy Limitation and Certification Reports.

*If more was passed in November - this number may be higher.

B21 is a Calculated number from What-If

Entered by MDE from Levy Limitation and Certification Reports

Line 202 Levy Limitation 2020 Payable 2021

DATA SOURCES:

Estimated General Education Basic Revenue Formula Allowance is per Minnesota Statutes 126C.10, subdivision 2

Operating Referendum Revenue per Adjusted Pupil Unit is from the 19PAY20 Levy Limitation and Certification located in the Levy Limitation and Certification reports category on MDE's Minnesota Funding Reports (MFR) system located at www.education.state.mn.us/MDEAnalytics/Data.jsp

GENERAL ED REVENUE - TOTAL

A BASIC	29,279,626.20	29,286,193.20	6,567.00
B DECLINING ENROLL	8,844.44	7,005.68	-1,838.76
C PENSION	230,008.56	230,029.73	21.17
D GIFTED & TALENT	57,961.80	57,974.80	13.00
E EXTENDED TIME	98,246.40	98,246.40	0.00
F BASIC SKILLS	143,229.56	143,229.56	0.00
G SMALL SCHOOLS	0.00	0.00	0.00
H SPARSITY	0.00	0.00	0.00
I TRANSP SPARS	286,732.57	286,796.88	64.31
J SUM (A) TO (I)	30,104,649.53	30,109,476.25	4,826.72
K OPER CAPITAL	941,810.74	942,021.76	211.02
L LOCAL OPTIONAL	3,228,026.40	3,228,750.40	724.00
M EQUITY	618,630.75	618,769.50	138.75
N TRANSITION	0.00	0.00	0.00
O SUM (J) TO (N)	34,893,117.42	34,899,017.91	5,900.49
P REFERENDUM	2,358,777.74	2,359,306.78	529.04
Q SUM (O) + (P)	37,251,895.16	37,258,324.69	6,429.53
R ALT ATT ADJ	0.00	0.00	0.00
S TOTAL REV = (Q) + (R) =	37,251,895.16	37,258,324.69	6,429.53

*Daley Lehmann ran this on 12/16/20 for FY 21

STUDENT ENROLLMENT ASSUMPTIONS

Waconia #110

FY 2020 BASE YEAR ACTUAL				FY 2021 CURRENT BUDGET YEAR ESTIMATES				FY 2022 ESTIMATES				FY 2023 ESTIMATES				FY 2024 ESTIMATES			
PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE			
GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS
VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00
EC	31.49	1.000	31.49	EC	30.00	1.000	30.00	EC	50.00	1.000	50.00	EC	50.00	1.000	50.00	EC	50.00	1.000	50.00
HK	44.19	1.000	44.19	HK	40.00	1.000	40.00	HK	40.00	1.000	40.00	HK	40.00	1.000	40.00	HK	40.00	1.000	40.00
KG	239.84	1.000	239.84	KG	235.00	1.000	235.00	KG	265.00	1.000	265.00	KG	275.00	1.000	275.00	KG	285.00	1.000	285.00
KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00
1	-	1.000	0.00	1	275.00	1.000	275.00	1	275.00	1.000	275.00	1	305.00	1.000	305.00	1	315.00	1.000	315.00
2	-	1.000	0.00	2	275.00	1.000	275.00	2	285.00	1.000	285.00	2	285.00	1.000	285.00	2	305.00	1.000	305.00
3	875.41	1.000	875.41	3	295.00	1.000	295.00	3	270.00	1.000	270.00	3	285.00	1.000	285.00	3	285.00	1.000	285.00
4	-	1.000	0.00	4	290.00	1.000	290.00	4	315.00	1.000	315.00	4	275.00	1.000	275.00	4	285.00	1.000	285.00
5	-	1.000	0.00	5	320.00	1.000	320.00	5	290.00	1.000	290.00	5	315.00	1.000	315.00	5	275.00	1.000	275.00
6	920.45	1.000	920.45	6	300.00	1.000	300.00	6	325.00	1.000	325.00	6	320.00	1.000	320.00	6	340.00	1.000	340.00
7	-	1.200	0.00	7	310.00	1.200	372.00	7	305.00	1.200	366.00	7	325.00	1.200	390.00	7	320.00	1.200	384.00
8	654.96	1.200	785.96	8	330.00	1.200	396.00	8	315.00	1.200	378.00	8	305.00	1.200	366.00	8	325.00	1.200	390.00
9	1,305.06	1.200	1566.08	9	360.00	1.200	432.00	9	345.00	1.200	414.00	9	315.00	1.200	378.00	9	305.00	1.200	366.00
10	-	1.200	0.00	10	335.00	1.200	402.00	10	370.00	1.200	444.00	10	345.00	1.200	414.00	10	315.00	1.200	378.00
11	-	1.200	0.00	11	325.00	1.200	390.00	11	335.00	1.200	402.00	11	370.00	1.200	444.00	11	345.00	1.200	414.00
12	-	1.200	0.00	12	320.00	1.200	384.00	12	330.00	1.200	396.00	12	335.00	1.200	402.00	12	370.00	1.200	444.00
TOTAL	4,071.40		4,463.41	TOTAL	4,040.00		4,436.00	TOTAL	4,115.00		4,515.00	TOTAL	4,145.00		4,544.00	TOTAL	4,160.00		4,556.00

RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM			
GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS
EC	28.58	1.000	28.58	EC	35.00	1.000	35.00	EC	50.00	1.000	50.00	EC	40.00	1.000	40.00	EC	50.00	1.000	50.00
PK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00
HK	49.33	1.000	49.33	HK	50.00	1.000	50.00	HK	50.00	1.000	50.00	HK	45.00	1.000	45.00	HK	50.00	1.000	50.00
KG	261.68	1.000	261.68	KG	260.00	1.000	260.00	KG	290.00	1.000	290.00	KG	310.00	1.000	310.00	KG	315.00	1.000	315.00
KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00
1	-	1.000	0.00	1	275.00	1.000	275.00	1	275.00	1.000	275.00	1	340.00	1.000	340.00	1	355.00	1.000	355.00
2	-	1.000	0.00	2	290.00	1.000	290.00	2	295.00	1.000	295.00	2	275.00	1.000	275.00	2	340.00	1.000	340.00
3	920.97	1.000	920.97	3	320.00	1.000	320.00	3	325.00	1.000	325.00	3	295.00	1.000	295.00	3	275.00	1.000	275.00
4	-	1.000	0.00	4	305.00	1.000	305.00	4	310.00	1.000	310.00	4	325.00	1.000	325.00	4	295.00	1.000	295.00
5	-	1.000	0.00	5	350.00	1.000	350.00	5	355.00	1.000	355.00	5	310.00	1.000	310.00	5	325.00	1.000	325.00
6	967.83	1.000	967.83	6	305.00	1.000	305.00	6	310.00	1.000	310.00	6	375.00	1.000	375.00	6	365.00	1.000	365.00
7	-	1.200	0.00	7	310.00	1.200	372.00	7	315.00	1.200	378.00	7	310.00	1.200	372.00	7	375.00	1.200	450.00
8	692.64	1.200	831.17	8	345.00	1.200	414.00	8	350.00	1.200	420.00	8	315.00	1.200	378.00	8	310.00	1.200	372.00
9	-	1.200	0.00	9	350.00	1.200	420.00	9	355.00	1.200	426.00	9	350.00	1.200	420.00	9	315.00	1.200	378.00
10	-	1.200	0.00	10	349.00	1.200	418.80	10	355.00	1.200	426.00	10	355.00	1.200	426.00	10	350.00	1.200	420.00
11	-	1.200	0.00	11	320.00	1.200	384.00	11	335.00	1.200	402.00	11	355.00	1.200	426.00	11	355.00	1.200	426.00
12	-	1.200	0.00	12	315.00	1.200	378.00	12	335.00	1.200	402.00	12	335.00	1.200	402.00	12	355.00	1.200	426.00
TOTAL	4,209.73		4,606.01	TOTAL	4,179.00		4,576.82	TOTAL	4,305.00		4,714.00	TOTAL	4,335.00		4,739.00	TOTAL	4,430.00		4,842.00

ADJUSTED PUPIL UNITS DIFF	4,463.41	(27.41)	79.00	29.00	12.00
RESIDENT PUPIL UNITS DIFF	4,606.01	(29.19)	137.18	25.00	103.00

DATA SOURCES: FY20 District / School ADM Report and the FY 20 and FY 21 District/School ADMLEP Projections report in the Student category of the Minnesota Funding Reports (MFR) system located at
 FY 2022 Student data is from the FY 22 ADM and EL estimates for 21-22 report

w20.education.state.mn.us/MDEAnalytics/Data.jsp

DECLINING ENROLLMENT REVENUE
 * - for FY16 and beyond the declining enrollment revenue is calculated as follows:
 =(28% of Formula Allowance) x the greater of a.) Zero or b.) (APU previous year- APU current year)
 Example: (28% x 5831) x (1000-950 - # 50 is the declining enrollment difference) = \$31,650

DO NOT ENTER ANYTHING IN THE TABLE! These are formulas feeding to the SUMMARY Tab.

TABLE:	TABLE:	TABLE:	TABLE:
POSITIVE 0	POSITIVE 0	POSITIVE 0	POSITIVE 0
NEGATIVE 50.408	NEGATIVE -145.262	NEGATIVE -53.324	NEGATIVE -22.065

These three cells are negative but since we are growing not declining it does not effect us in the end.

Waconia #110		(A)	(B)	(C)	(D)	(E)	(F)	(G)
FY 2020 BASE YEAR DATA				= (A)-(B)		= (C) + (D)		= (E) + (F)
BASE YEAR UNRESERVED FUNDS:								
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	EXPENDITURES	BEGINNING	CALCULATED ENDING	AUDITED ENDING	DIFFERENCE
000	DISTRICT WIDE	40,326,931	28,349,306	11,977,625	-6,526,445	5,451,180	-6,258,628	11,709,808
	NON SPENDABLE FUND BALANCE (Prepaid Expenditures)	0	0	0	90,882	90,882	40,035	50,847
151	ESSER	4,083	4,083	0	0	0	0	0
152	ESSER 9.5%	0	0	0	0	0	0	0
153	GEER	19,347	19,347	0	0	0	0	0
464	N/A for FY 20	0	0	0	0	0	0	0
311	TELECOMMUNICATIONS ACCESS COSTS	30,033	30,033	0	0	0	0	0
320	SUCCESS FOR THE FUTURE	22,397	20,938	1,459	0	1,459	0	1,459
401/601	TITLE I PART A	71,778	71,778	0	0	0	0	0
406/606	TITLE I PART D	0	0	0	0	0	0	0
414/614	TITLE II PART A	43,042	43,042	0	0	0	0	0
417/617	TITLE III PART A	0	0	0	0	0	0	0
419/619	IDEA PART B SECTION 611	609,893	609,893	0	0	0	0	0
420/620	IDEA PART B SECTION 619	15,987	15,987	0	0	0	0	0
421/621	IDEA PART B SECTION 611 DISCRETIONARY LOW INCIDENCE	0	0	0	0	0	0	0
422/622	INFANTS AND TODDLERS PROGRAMS - AGES BIRTH THROUGH TWO	10,723	10,723	0	0	0	0	0
499	MISCELLANEOUS FEDERAL REVENUES RECEIVED FROM MDE - Fin 433	14,225	14,225	0	0	0	0	0
600-698	SUB-AWARDS - Fin 628	14,554	14,728	-173	0	-173	0	-173
720	REGULAR TO AND FROM SCHOOL TRANSPORTATION	127,745	1,138,383	-1,010,638	0	-1,010,638	0	-1,010,638
721	REGULAR SUMMER SCHOOL TRANSPORTATION	0	0	0	0	0	0	0
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	0	1,537,620	-1,537,620	0	-1,537,620	0	-1,537,620
725	BETWEEN SCHOOLS TRANSPORTATION - NON-PUBLIC	0	0	0	0	0	0	0
726	NONPUBLIC NONREGULAR TRANSPORTATION	0	0	0	0	0	0	0
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	0	237,612	-237,612	0	-237,612	0	-237,612
733	NON-AUTHORIZED TRANSPORTATION	0	144,438	-144,438	0	-144,438	0	-144,438
737	INELIGIBLE / NONRESIDENT PUPILS	0	0	0	0	0	0	0
739	LOW INCOME FAMILIES ENROLLMENT OPTIONS TRANSPORTATION REIMBURSEMENT	0	0	0	0	0	0	0
740	STATE - SPECIAL EDUCATION GENERAL	0	8,484,053	-8,484,053	0	-8,484,053	0	-8,484,053
797	OPEB PAY-AS-YOU-GO LEVY	41,043	41,043	0	0	0	0	0
800-818	FEDERAL COMPETITIVE GRANTS	0	0	0	0	0	0	0
830	CAREER AND TECHNICAL EDUCATION	204,069	548,011	-343,942	0	-343,942	0	-343,942
835	CAREER AND TECHNICAL EDUCATION - CHILDREN WITH DISABILITIES	0	3,637	-3,637	0	-3,637	0	-3,637
836-999	FEDERAL COMPETITIVE GRANTS	0	0	0	0	0	0	0
	TOTALS	41,555,849	41,338,879.10	216,970	-6,435,563	-6,218,593	-6,218,593	0
			Object Code 891 \$ 134,947.00					

Waconia #110		Object Code 910	\$ 62,578.00					
FY 2020 BASE YEAR DATA								
BASE YEAR RESERVED FUNDS:			41,141,354.10					
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	NET	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL	AUDITED ENDING FUND BAL	DIFFERENCE
301	EXTRACURRICULAR ACTIVITIES	0	0	0	0	0	0	0
302	OPERATING CAPITAL	1,328,127	1,141,340	186,787	431	187,218	187,218	0
303	AREA LEARNING CENTER	509,788	509,788	0	0	0	0	0
309	BASIC SKILLS for EXTENDED TIME	0	0	0	0	0	0	0
316	STAFF DEVELOPMENT (2% SET ASIDE)	395,449	395,449	1	0	1	0	1
317	BASIC SKILLS	240,477	240,477	0	0	0	0	0
319	TEACHER DEVELOPMENT AND EVALUATION REVENUE (FUND 01)	443,937	443,937	0	0	0	0	0
330	LEARNING AND DEVELOPMENT	1,079,983	1,079,983	0	0	0	0	0
342	SAFE SCHOOLS - CRIME LEVY	298,419	298,568	-149	15,813	15,664	15,664	0
347	PHYSICAL HAZARDS	48,620	48,620	0	0	0	0	0
349	OTHER HAZARDOUS MATERIALS	10,128	10,128	0	0	0	0	0
352	ENVIRONMENTAL HEALTH AND SAFETY MANAGEMENT	85,334	85,334	0	0	0	0	0
358	ASBESTOS REMOVAL AND ENCAPSULATION	19,460	19,460	0	0	0	0	0
363	FIRE SAFETY	28,992	28,992	0	0	0	0	0
366	INDOOR AIR QUALITY	2,977	2,977	0	0	0	0	0
367	ACCESSIBILITY (FOR FY 2017 AND BEYOND)	204	204	0	0	0	0	0
368	BUILDING ENVELOPE (EXCLUDING ROOF) (FOR FY 2017 AND BEYOND)	4,350	4,350	0	0	0	0	0
369	BUILDING HARDWARE AND EQUIPMENT (FOR FY 2017 AND BEYOND)	10,350	10,350	0	0	0	0	0
370	ELECTRICAL (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0
379	INTERIOR SURFACES (FOR FY 2017 AND BEYOND)	14,217	14,217	0	0	0	0	0
380	MECHANICAL SYSTEMS (FOR FY 2017 AND BEYOND)	18,465	18,465	0	0	0	0	0
381	PLUMBING (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0
382	PROFESSIONAL SERVICES AND SALARY (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0
383	ROOFING SYSTEMS (FOR FY 2017 AND BEYOND)	33,885	33,885	0	0	0	0	0
384	SITE PROJECTS (FOR FY 2017 AND BEYOND)	231,753	231,930	-177	0	-177	0	-177
	LTFM RESERVE (FY 2017 AND BEYOND)	0	0	0	3,157	3,157	2,980	177
371	TACONITE \$25 RESTRICTED/RESERVED	0	0	0	0	0	0	0
372	MEDICAL ASSSISTANCE / 3RD PARTY REVENUES	147,005	145,407	1,598	6,985	8,583	8,583	0
388	GIFTED AND TALENTED	62,186	62,416	-230	230	0	0	0
		0	0	0	0	0	0	0
	TOTALS	5,014,106	4,826,277	187,829	26,616	214,445	214,445	0
	GRAND TOTALS	46,569,955	46,165,156	404,799	-6,408,947	-6,004,148	-6,004,148	0
	Per Report with adjustments for Obj 891 & 910	46,569,756	45,967,631		-6,408,947	-6,004,148	-6,004,148	
	Difference in revenue is Source Code 624 - for \$200		199					

Waconia #110		(A)	(B)	(C)	(D)	(E)
FY 2021 CURRENT BUDGET YEAR DATA				= (A) - (B)		= (C) + (D)
CURRENT BUDGET YEAR UNRESERVED FUNDS:					AUDITED	CALCULATED
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	REVENUES LESS EXPENDITURES	BEGINNING FUND BAL	ENDING FUND BAL
000	DISTRICT WIDE	41,892,309	28,880,479	13,011,830	-6,258,628	6,753,202
	NON SPENDABLE FUND BALANCE (Prepaid Expenditures)	0	0	0	40,035	40,035
151	ESSER	55,500	55,500	0	0	0
152	ESSER 9.5%	64,805	64,805	0	0	0
153	GEER	9,146	9,146	0	0	0
154	CRF Funds	970,276	970,276	0	0	0
174	OTHER CORONAVIRUS AID, RELIEF, & ECONOMIC SECURITY ACT FUNDING RECD THROUGH OTHER	0	0	0	0	0
311	TELECOMMUNICATIONS ACCESS COSTS	36,500	36,500	0	0	0
320	SUCCESS FOR THE FUTURE	20,360	20,360	0	0	0
401/601	TITLE I PART A	71,237	71,237	0	0	0
406/606	TITLE I PART D	41,605	41,605	0	0	0
419/619	IDEA PART B SECTION 611	582,660	582,660	0	0	0
420/620	IDEA PART B SECTION 619	14,596	14,596	0	0	0
422/622	INFANTS AND TODDLERS PROGRAMS - AGES BIRTH THROUGH TWO	11,553	11,553	0	0	0
499	MISCELLANEOUS FEDERAL REVENUES RECEIVED FROM MDE - Fin 433	15,775	15,775	0	0	0
600-698	SUB-AWARDS - Fin 628	12,865	12,865	0	0	0
699	MISCELLANEOUS FEDERAL REVENUE RECEIVED FROM OTHERS	0	0	0	0	0
720	REGULAR TO AND FROM SCHOOL TRANSPORTATION	133,046	1,419,964	-1,286,918	0	-1,286,918
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	0	1,434,025	-1,434,025	0	-1,434,025
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	0	100,000	-100,000	0	-100,000
733	NON-AUTHORIZED TRANSPORTATION	0	158,885	-158,885	0	-158,885
740	STATE - SPECIAL EDUCATION GENERAL	0	8,856,692	-8,856,692	0	-8,856,692
756	STATE - SPECIAL STUDENT AID	0	0	0	0	0
797	OPEB PAY-AS-YOU-GO LEVY	65,000	65,000	0	0	0
830	CAREER AND TECHNICAL EDUCATION	211,384	558,816	-347,432	0	-347,432
835	CAREER AND TECHNICAL EDUCATION - CHILDREN WITH DISABILITIES	0	755	-755	0	-755
836-999	FEDERAL COMPETITIVE GRANTS	0	0	0	0	0
	TOTALS	44,208,617	43,381,494	827,123	-6,218,593	-5,391,470

Waconia #110						
FY 2021 CURRENT BUDGET YEAR DATA						
CURRENT BUDGET YEAR RESERVED FUNDS:						
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	NET	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL
302	OPERATING CAPITAL	1,428,131	1,234,316	193,815	187,218	381,033
303	AREA LEARNING CENTER	519,274	519,274	0	0	0
309	BASIC SKILLS for EXTENDED TIME	3,813	3,813	0	0	0
316	GENERAL EDUCATION REVENUE FOR STAFF DEVELOPMENT	493,566	493,566	0	0	0
317	BASIC SKILLS + Extended Time Basic Skills	227,361	227,361	0	0	0
319	TEACHER DEVELOPMENT AND EVALUATION REVENUE	438,615	438,615	0	0	0
330	LEARNING AND DEVELOPMENT	1,636,718	1,636,718	0	0	0
342	SAFE SCHOOLS - CRIME LEVY	184,227	184,227	0	15,664	15,664
347	PHYSICAL HAZARDS	51,250	51,250	0	0	0
349	OTHER HAZARDOUS MATERIALS	13,500	13,500	0	0	0
352	ENVIRONMENTAL HEALTH AND SAFETY MANAGEMENT	88,525	88,525	0	0	0
358	ASBESTOS REMOVAL AND ENCAPSULATION	0	0	0	0	0
363	FIRE SAFETY	19,090	19,090	0	0	0
366	INDOOR AIR QUALITY	1,000	1,000	0	0	0
367	ACCESSIBILITY (FOR FY 2017 AND BEYOND)	0	0	0	0	0
368	BUILDING ENVELOPE (EXCLUDING ROOF) (FOR FY 2017 AND BEYOND)	0	0	0	0	0
369	BUILDING HARDWARE AND EQUIPMENT (FOR FY 2017 AND BEYOND)	0	0	0	0	0
370	ELECTRICAL (FOR FY 2017 AND BEYOND)	0	0	0	0	0
379	INTERIOR SURFACES (FOR FY 2017 AND BEYOND)	0	0	0	0	0
380	MECHANICAL SYSTEMS (FOR FY 2017 AND BEYOND)	27,018	27,018	0	0	0
381	PLUMBING (FOR FY 2017 AND BEYOND)	95,000	95,000	0	0	0
382	PROFESSIONAL SERVICES AND SALARY (FOR FY 2017 AND BEYOND)	1,000	1,000	0	0	0
383	ROOFING SYSTEMS (FOR FY 2017 AND BEYOND)	0	0	0	0	0
384	SITE PROJECTS (FOR FY 2017 AND BEYOND)	35,000	35,000	0	0	0
	LTFM RESERVE	21,810	0	21,810	2,980	24,790
372	MEDICAL ASSSISTANCE / 3RD PARTY REVENUES	140,000	140,000	0	8,583	8,583
388	GIFTED AND TALENTED	58,258	58,258	0	0	0
		0	0	0	0	0
	TOTALS	5,483,156	5,267,531	215,625	214,445	430,070
	GRAND TOTALS	49,691,773	48,649,025	1,042,748	(6,004,148)	(4,961,400)

DETAIL OF UNRESERVED REVENUE CHANGES	FY 2021	FY 2022	FY 2023	FY 2024
Misc Local Revenue Change (Donations, Misc Local Revenue, Refund prior yr Exp)	(25,286)	0	0	0
	0	0	0	0
Change in Federal ESSER Funds- Finance Code 151	51,417	(51,417)	0	0
Change in Federal ESSER 9.5% Funds- Finance Code 152	64,805	(64,085)	0	0
Change in GEERS Funding	(10,201)	(9,146)	0	0
Change in Cares Act Funding	970,276	(970,276)	0	0
Change in Safe Schools Funding	(114,192)	0	0	0
Change in OPEB Levy	23,957	0	0	0
Change to Special Ed. Revenue per revenue entitlement worksheets	1,150,365			
Change in Federal Special Ed. Revenue	(28,022)	0	0	0
Other Misc Revenue Changes/Balance Detail papers	0			
TOTAL UNRESERVED REVENUE CHANGES DETAILED ABOVE	\$2,083,119	(\$1,094,924)	\$0	\$0
TOTAL PRIOR YEAR UNRESERVED REVENUE	\$ 41,555,849	\$ 44,208,617	\$ 45,433,801	\$ 45,627,765
TOTAL CURRENT YEAR BUDGET UNRESERVED REVENUE	\$ 44,208,617	\$ 45,433,801	\$ 45,627,765	\$ 45,719,934
TOTAL CHANGE IN UNRESERVED REVENUE	\$ 2,652,768	\$ 1,225,184	\$ 193,964	\$ 92,169
CHANGE IN REVENUE DUE TO CHANGE IN ADJUSTED PUPIL UNITS	\$ (176,259)	\$ 507,933	\$ 186,456	\$ 77,154
CHANGE IN REVENUE DUE TO CHANGE IN GENERAL EDUCATION BASIC REVENUE FORMULA ALLOWANCE	\$ 575,780	\$ -	\$ -	\$ -
DECREASING ENROLLMENT REVENUE (THIS SHOULD BE \$0 IF ENROLLMENT IS INCREASING)	\$ 50,408	0	0	0
CHANGE IN REFERENDUM REVENUE	\$ 119,718	\$ 1,812,175	\$ 7,508	\$ 15,015
CHANGE IN UNRESERVED REVENUE DETAILED ABOVE	\$ 2,083,119	\$ (1,094,924)	\$ -	\$ -
EXPLAINED CHANGE IN UNRESERVED REVENUE	\$ 2,652,766	\$ 1,225,184	\$ 193,964	\$ 92,169
UNEXPLAINED CHANGE IN UNRESERVED REVENUE	\$ 1	\$ (0)	\$ (0)	\$ (0)

NOTE: INCLUDE ONLY REVENUE CHANGES IN UNRESERVED FINANCE CODES

DETAIL OF UNRESERVED EXPENDITURE ADDITIONS	AMOUNT OF EXPENDITURE ADDITIONS			
	FY 2021	FY 2022	FY 2023	FY 2024
Net Increase in Salary Expenses	203,330	307,933	300,000	300,000
Net Increase in Benefit Expenses	261,944	200,000	200,000	200,000
Change in SWMetro pass-through levy expenses	52,000			
Change in Transportation related costs	176,457			
Change in Federal ESSER Funds- Finance Code 151	51,417	0		
Change in Federal ESSER 9.5% Funds- Finance Code 152	64,805	0		
Change in Cares Act Funding	970,276	0		
Change in OPEB Funding level	23,957	0		
Change in Instructional Supply Budgets	216,025			
Change in Fuel Budgets for Heating	44,722			
Change in Instructional Technology Budgets	14,099			
Change in Operations and Maintenance Supply and Repair Budgets	133,987			
Increase in Repairs/Maintenance	0			
TOTAL EXPENDITURE ADDITIONS	\$2,213,019	\$507,933	\$500,000	\$500,000

DETAIL OF UNRESERVED EXPENDITURE REDUCTIONS (ENTER AS A NEGATIVE DOLLAR AMOUNT)	AMOUNT OF EXPENDITURE REDUCTIONS			
	FY 2021	FY 2022	FY 2023	FY 2024
Change in GEERS Funding	(10,201)	(9,146)		
Change in Safe Schools Funding	(114,192)			
Change in Federal Special Ed. Revenue and Expenses	(28,022)			
Other Miscellaneous Changes	(17,991)			
Change in Federal ESSER Funds- Finance Code 151		(51,417)		
Change in Federal ESSER 9.5% Funds- Finance Code 152		(64,085)		
Change in Cares Act Funding		(970,276)		
TOTAL UNRESERVED EXPENDITURE REDUCTIONS	(\$170,406)	(\$1,094,924)	\$0	\$0

TOTAL PRIOR YEAR UNRESERVED EXPENDITURES	\$ 41,338,879	\$ 43,381,494	\$ 42,794,503	\$ 43,294,503
TOTAL CURRENT YEAR UNRESERVED EXPENDITURE BUDGET / FUTURE YEAR ESTIMATED UNRESERVED EXPENDITURE ESTIMATES	\$ 43,381,494	\$ 42,794,503	\$ 43,294,503	\$ 43,794,503
TOTAL CHANGE IN UNRESERVED EXPENDITURES	\$ 2,042,615	\$ (586,991)	\$ 500,000	\$ 500,000
CHANGE IN UNRESERVED EXPENDITURES DETAILED ABOVE	\$ 2,042,613	\$ (586,991)	\$ 500,000	\$ 500,000
UNEXPLAINED CHANGE IN UNRESERVED EXPENDITURES	\$ 2	\$ -	\$ -	\$ -

NOTE: INCLUDE ONLY EXPENDITURE CHANGES IN UNRESERVED FINANCE CODES

Waconia #110
SPECIAL OPERATING PLAN SUMMARY

GENERAL FUND 01

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
	Base Year	Budget Yr			
Unreserved Revenues					
Base revenue = Prior Year Revenue	41,555,849	44,208,616	45,433,800	45,627,764	
General Ed Revenue change due to enrollment change		(176,259)	507,933	186,456	77,154
General Ed Revenue change due to basic formula allowance change		575,780	0	0	0
Decreasing enrollment revenue - This is \$0 if increasing enrollment		50,408	0	0	0
Referendum Revenue change		119,718	1,812,175	7,508	15,015
Other revenue changes		2,083,119	(1,094,924)	0	0
Total Unreserved Revenues	41,555,849	44,208,616	45,433,800	45,627,764	45,719,933
(Revenue % change - year to year)		6.38%	2.77%	0.43%	0.20%
Unreserved Expenditures					
Base = Prior year total unreserved expenditures	41,141,354	43,183,967	42,596,976	43,096,976	
Change in Unreserved Expenditures		2,042,613	(586,991)	500,000	500,000
Total unreserved expenditures	41,141,354	43,183,967	42,596,976	43,096,976	43,596,976
Excluded Expenditures for SOD Calculation (Obj. 891 & 910)	197,525	0	0	0	0
% Change in Total Unreserved Expenditures		4.96%	-1.36%	1.17%	1.16%
Revenue Over/(Under) Expenditures *	216,970	1,024,648	2,836,823	2,530,787	2,122,957
Prior Year Ending Unreserved Fund Balance	(6,435,563)	(6,218,593)	(5,193,944)	(2,357,121)	173,666
Unreserved fund balance (\$) (numerator for SOD Calc)	(6,218,593)	(5,193,944)	(2,357,121)	173,666	2,296,623
Unreserved fund balance (%)	-15.12%	-12.03%	-5.53%	0.40%	5.27%

* must subtract out the \$197,525 from Obj 891 and 910 as these two exclusions do not change the revenue vs the expenditures difference, which is truly \$41,555,851 less \$41,338,879