

SHAKOPEE PUBLIC SCHOOLS



SCHOOL BOARD AGENDA





Shakopee Public Schools
School Board Special Business Meeting & Learning Session
Board Room, 1200 Town Square, Shakopee, MN 55379

Monday, September 25, 2017
6:00 PM

1. CALL TO ORDER SPECIAL BOARD BUSINESS MEETING AND ROLL CALL - CHAIR SWANSON
This meeting will be video recorded and posted on the district's website.
2. PLEDGE OF ALLEGIANCE
3. CONSIDERATION OF AGENDA AS PRESENTED
4. NEW BUSINESS ACTION ITEMS
 4. 1. Approval of 2017 Payable 2018 Preliminary Levy 4
Director of Finance & Operations Suzanne Johnson will present the Preliminary Levy 2017 Payable 2018 for Board review and approval.
Recommended Action
Certify the maximum preliminary Levy 2017 Payable 2018 as presented.
Presenter: Director of Finance & Operations Suzanne Johnson
Time: 10 minutes
5. ADJOURNMENT OF SCHOOL BOARD SPECIAL BUSINESS MEETING
6. CALL TO ORDER SCHOOL BOARD LEARNING SESSION AND ROLL CALL - CHAIR SWANSON
7. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS
 7. 1. Activity Bus Discussion
Presenter: Activities Director John Janke and Director of Finance & Operations Suzanne Johnson
Time: 10 minutes
 7. 2. Academy Transition (Registration, Scheduling, etc.) 10
Presenter: Executive Principal Jeff Pawlicki and Director of Teaching & Learning Nancy Thul
Time: 45 minutes
 7. 3. Budget Discussion 13
Presenter: Director of Finance & Operations Suzanne Johnson
Time: 15 minutes

7. 4. Updates to Policy 412 Expense Reimbursement Discussion
Presenter: Policy Committee Chair Tony Pass and Director of
Finance & Operations Suzanne Johnson
Time: 15 minutes

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8. OTHER

9. RECOGNITION OF VISITORS TO BOARD MEETING

10. UPCOMING MEETINGS AND IMPORTANT DATES

September 27, 2017 Bond Oversight Committee Meeting 5:00PM

October 9, 2017 School Board Personnel Committee Meeting 4:30PM

October 9, 2017 School Board Business Meeting 6:00PM

October 11, 2017 Bond Oversight Committee Meeting 5:00PM

October 23, 2017 School Board Finance Committee Meeting 5:00PM

*October 23, 2017 2018-19 Attendance Areas Public Listening & Input
Session

Shakopee West Jr. High Auditorium 6:30-8:00PM

October 25, 2017 Bond Oversight Committee Meeting 5:00PM

November 13, 2017 School Board Personnel Committee Meeting 4:30PM

November 13, 2017 School Board Business Meeting 6:00PM

November 15, 2017 Bond Oversight Committee Meeting 5:00PM

November 27, 2017 School Board Finance Committee Meeting 5:00PM

November 27, 2017 School Board Learning Session 6:00PM

November 29, 2017 Bond Oversight Committee Meeting 5:00PM

December 11, 2017 School Board Finance Committee Meeting 5:00PM

December 11, 2017 Truth in Taxation Hearing & 6:00PM

School Board Business Meeting

December 13, 2017 Bond Oversight Committee Meeting 5:00PM

*A quorum of the board may be in attendance. This is not an official board
meeting.

11. ADJOURNMENT OF SCHOOL BOARD LEARNING SESSION

CERTIFICATION OF PROPOSED PROPERTY TAX LEVY

2017 Payable 2018 for FY19



GENERAL INFORMATION

- The 2017 Pay 2018 levy is for funding in FY'19. This begins the baseline for the 2018-2019 budget process.
- Certifying the preliminary levy is the start of the levy process.
- The School Board will give the administration governance direction.
- This levy will reflect that direction on the final levy certification in December.

PRELIMINARY LEVY 2017 PAYABLE 2018 AS OF 9/21/17

	16 PAY 17	17 PAY 18	Change
General	\$13,722,368.68	\$15,239,849.71	\$1,517,481.03
Community Education	586,043.18	570,824.18	-15,219
Debt Service	19,004,666.87	21,227,802.61	2,223,135.74
Total	\$33,313,078.73	\$37,038,476.50	\$3,725,397.77

NOTABLE CHANGES

- Local optional, equity, transition, board approved categories increased \$1.6 million due to an increase in pupils. In addition, due to growth, Shakopee now receives more property tax but will see a reduction in state aid.
- Long term facilities maintenance increased \$671k.
 - LTFM is determined by the age of buildings times pupil units times \$380. For 2016 payable 2017, this rate was \$292.
 - To get to the full \$380, the average age of our buildings must be greater than 35 years, otherwise a proration is done.
 - Shakopee's building age for FY19 is 27.23. This average will decrease as the high school expansion is completed. We expect a drop in the average of 3-4 years given the square footage being added over the next year.
- Increase offset by a million decrease in lease levy

OTHER CHANGES TO NOTE

- Capital projects levy increased \$200k
- Community education remained consistent with prior year
- Debt service increased \$2 million. The debt service levy is based on the debt schedule (future principle and interest payments). In Pay 17, the levy contained a reduction for debt excess of \$1.2 million, which is the primary driver of the increase from Pay 17 to Pay 18.
- In addition to the large changes reviewed above, there are changes resulting from pupil increases, prior year adjustments and other minor changes.

Minnesota Department of Education
 Levy Limitation and Certification Report
 2017 Payable 2018

District Number-Type: 0720-01
 District Name: SHAKOPEE PUBLIC SCHOOL DISTRICT
 Home County: SCOTT

Date Printed: 9/22/17
 Limits Updated: 9/21/17
 Proposed Submitted: 9/22/17

LIMIT

PROPOSED

SUBTOTALS BY LEVY CATEGORY

- GENERAL - RMV VOTER - JOBZ EXEMPT
- GENERAL - RMV OTHER - JOBZ EXEMPT
- GENERAL - NTC VOTER - JOBZ EXEMPT
- GENERAL - NTC OTHER GENED - EXEMPT
- GENERAL - NTC OTHER - JOBZ EXEMPT
- COMMUNITY SERVICE - NTC OTHER - JOBZ EXEMPT
- GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT
- GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT
- OPEB DEBT - NTC VOTER - JOBZ NONEXEMPT
- OPEB DEBT - NTC OTHER - JOBZ NONEXEMPT

The School Board has voted to certify the MAXIMUM levy authority.

After October 1st, the county auditor should consult the Minnesota Department of Education (MDE) website for the district's current levy limitation and use this amount for the Truth in Taxation notices.

SUBTOTALS BY FUND

- GENERAL FUND
- COMMUNITY SERVICES FUND
- GENERAL DEBT SERVICE FUND
- OPEB/PENSION DEBT SERVICE FUND

If there is a change to the district's levy limitation after October 1st, the county will be notified by MDE via email. Before finalizing tax computations for the Truth in Taxation notices, counties should double check the MDE website to be sure no changes have been made to the district's levy limitation that the county is not already aware of through this email process.

SUBTOTALS BY TAX BASE

- REFERENDUM MARKET VALUE
- NET TAX CAPACITY

SUBTOTALS BY TRUTH IN TAXATION CATEGORY

- VOTER APPROVED
- OTHER

TOTAL LEVY

- TOTAL LEVY

The school district must submit the completed original of this form to the home county auditor by September 30, 2017. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 1500 Highway 36 West, Roseville, MN 55113, by October 7, 2017.

The certified levy listed above is the levy voted by the school board for taxes payable in 2018.

Signature of School Board Clerk _____

Date of Certification _____

Recommendations for Academy Transition

Background: This summer, the High School Administrative and Counseling teams worked directly with Ford Next Generation Learning (FNGL) to learn more about Academy Leadership and Master Scheduling for the Academies of Shakopee. Taking this work into consideration, there are several recommendations which require school board feedback prior to moving forward. Below is a summary of these recommendations.

Definition of Terms:

Academy-teamed course - Any course identified as belonging to a specific academy due to a high percentage of students within that academy enrolled in the course.

Career Academy - A small learning community of students (grades 10-12) focused on a specific area of interest with a common set of teachers and administrative/staff support team.

Hub - Two related or sister academies paired to allow some sharing of support staff and teachers.

Master Schedule - The overall schedule of courses, teacher placement, and student enrollment in courses.

Program of Study - A three course sequence that students within an academy are required to complete. (dependent on graduating class)

Recommendation 1: Academy Model Defined - Student Day and Academy-teamed courses

Our academy model includes a determination of what it means to be in an academy from a student's perspective throughout the school day and what courses we anticipate will be identified as a "teamed" course.

Academy-teamed courses will have a high percentage of students within a course all from same academy. The goal is 80% or higher of students enrolled within an academy-teamed classes are from that academy. Our goals are initial targets that will be monitored, reviewed and adjusted as needed throughout the early implementation years.

Academy-Teamed Courses by grade level

Freshman: English 9, Human Geography, Physics 9, Geometry, Freshman Seminar, Physical Education (9-12)

Sophomores: English 10, Modern US History, Chemistry 10, Algebra 2, Health (10-12), Program of Study Course

Juniors: English 11, Modern World History, Biology 11, Functions, Statistics, & Trigonometry, Program of Study course

Seniors: English 12, US Political & Economic Systems, Financial Literacy (11-12) Program of Study course

Students taking advanced courses may or may not be in a corresponding Academy-teamed course. The number of sections of a particular advanced course will determine whether it can be an academy-teamed course.

Student Day

On average, one-half of a daily schedule for students in grades 9-11 will be within Academy-teamed courses. In 12th grade, approximately one-third of the student's daily schedule will be within Academy-teamed courses.

Recommendation 2: Academy Placement and Registration Process

The guidelines will be used for placing students (grades 10-12) into a career academy to start the 2018 school year.

1. Students will complete a survey and rank their level of preference for an academy. 10th grade students will be given priority placement in their academy of choice over 11th and 12th graders. (note: graduation class of 2019 and 2020 are not required to complete a program of study). Sample question below.

2. For 2018-19, students may appeal their Career Academy assignment during a 2-week period prior to registration. Beginning in 2019-20, sophomores may request a change of Academy assignment during the registration process for 11th grade. A student may request a change of Academy assignment during the registration process for 12th grade but requests will only be granted in the case of unusual or extenuating circumstances.
3. Each Career Academy will need a minimum enrollment of 150 students and a maximum capacity of 450. In addition, the overall enrollment capacity of a Hub will need to be monitored to ensure efficiency of staffing. These limits on capacity will help us reach the following goals:
 - Maintain a small learning community for each academy
 - Equity of administration and staff responsibilities
 - Allow effective teaming for teachers to occur
 - Offer enough electives within an academy to ensure teaming can occur

Please rank your choices for your Academy Placement between 0 and 100 (scroll to the right to see all choices). Do not allow the sum of your choices to exceed a total of 100. *

	30	40	50	60	70	80	90	100
Arts and Communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business and Entrepreneurship	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Engineering and Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Health Science	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human Services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Science and Technology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Registration and Appeal Process Timeline:

- January 3-12 Academy Preference survey available
- January 10 Academy Information Night (with Saber Showcase)
- January 12 Survey Deadline
- January 19 Academy Placement Notification
- January 26 Appeal Deadline
- February 12-16 Open Registration for all students (organized by Academy)
- February 19-23 Registration Clean-up
- March 1 Final Registration numbers

Recommendation 3: Implementation of HS Master Schedule

The guidelines below are based on adjustments needed in order to create an academy model that matches the values of the Shakopee school district and community.

- Creation of a Master Scheduling Team
 - Team will include the Principal, Master Scheduler (Principal or AP), Counselor representative, Special Education representative, EL representative, Excellence with Equity representative, Technology representative, Academy Coach, and Registrar/Office Assistant. All Academies should be represented on this team. **additional individuals can be added to this team on an as needed basis.*

- Roles of the Team
 - Use the Guiding Principles to drive work
 - Establish/confirm timelines with the District Office
 - Create, proof, and communication registration materials
 - Analyze data related to scheduling
 - Gather information and feedback from Academies about scheduling priorities
 - Analyze, adjust, and distribute student and teacher schedules
 - Continually improve schedule and process
- Teacher Responsibility and Assignment
 - Teachers will have a majority of their teaching time connected to one Academy hub.
 - Teachers will be assigned in the best interest of ALL students and driven by student choice.
 - Each week teachers will be expected to participate in Content team and Academy team meetings.
 - SPED and EL teachers will be included in Academy and Content planning time whenever possible.
- Sample Daily Schedule

Regular Schedule - 9 Minute Passing

Advisory Schedule

1st/5th Hour (85 min) 8:20am - 9:45am

1st/5th Hour (75 min) 8:20am - 9:35am

Advisory (30min) 9:35am - 10:05am

2nd/6th Hour (85 min) 9:54am - 11:19am

2nd/6th Hour (75 min) 10:14am - 11:29am

3rd/7th Hour (118min) 11:28am - 1:26pm

3rd/7th Hour (118 min) 11:38am - 1:36pm

1st Lunch (85 min) Class	11:28am - 11:57am 12:01pm - 1:26pm
Class 2nd Lunch (85 min) Class	11:28am - 11:57am 11:57am - 12:26pm 12:30pm - 1:26pm
Class 3rd Lunch (85 min) Class	11:28am - 12:26pm 12:26pm - 12:55pm 12:59pm - 1:26pm
(87 min) Class 4th Lunch	11:28am - 12:55pm 12:55pm - 1:26pm

1st Lunch (85 min) Class	11:38am - 12:07pm 12:11pm - 1:36pm
Class 2nd Lunch (85 min) Class	11:38am - 12:07pm 12:07pm - 12:36pm 12:40pm - 1:36pm
Class 3rd Lunch (85 min) Class	11:38am - 12:36pm 12:36pm - 1:05pm 1:09pm - 1:36pm
(87 min) Class 4th Lunch	11:38am - 1:05pm 1:05pm - 1:36pm

4th/8th Hour (85 min) 1:35pm - 3:00pm

4th/8th Hour (75 min) 1:45pm - 3:00pm

Additional issues that impact the Master Schedule - Future Topics

- Southwest Metro Cooperative Partnership (including schedule)
- Dual Enrollment / Part-time PSEO students
- CAPS Schedule



SHAKOPEE PUBLIC SCHOOLS

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

**June 30, 2017, as of
9.20.17**



REVENUE									June 30, 2017, as of 9.20.17	June 30, 2016	June 30, 2015		
REVENUE CATEGORIES	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Received YTD	Encumb YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	June 30, 2016	June 30, 2015
STATE	67,134,751	69,754,755	73,190,336	73,331,671	75,903,741	77,148,408	-	(3,816,737)	105.2%	100.0%	100.0%	69,754,755	67,134,751
FEDERAL	1,838,975	2,033,546	2,134,888	2,688,517	2,000,140	2,608,594	-	79,923	97.0%	100.0%	100.0%	2,033,546	1,838,975
PROPERTY TAXES	9,285,837	9,136,671	13,341,826	13,098,788	13,852,370	13,303,807	-	(205,019)	101.6%	100.0%	100.0%	9,136,671	9,285,837
LOCAL (FEES, INTEREST, ETC.)	1,617,090	1,661,946	1,682,950	2,241,549	1,989,669	1,898,093	-	343,456	84.7%	100.0%	100.0%	1,661,946	1,617,090
TOTALS	79,876,653	82,586,918	90,350,000	91,360,525	93,745,920	94,958,902	-	(3,598,377)	103.9%	100.0%	100.0%	82,586,918	79,876,653

EXPENDITURES									June 30, 2017, as of 9.20.17	June 30, 2016	June 30, 2015		
OBJECT SERIES	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	June 30, 2016	June 30, 2015
SALARIES & WAGES	50,431,518	54,395,343	56,263,165	56,881,020	55,653,189	56,814,018	-	67,001	99.9%	100.0%	100.0%	54,395,343	50,431,518
EMPLOYEE BENEFITS	14,544,376	16,116,270	15,772,861	15,468,329	16,154,266	16,535,540	-	(1,067,211)	106.9%	100.0%	100.0%	16,116,270	14,544,376
PURCHASED SERVICES	10,475,334	11,396,889	9,096,191	11,905,582	13,134,735	12,421,607	-	(516,025)	104.3%	100.0%	100.0%	11,396,889	10,475,334
SUPPLIES	2,752,751	2,657,733	3,925,860	3,025,807	2,964,722	3,097,134	-	(71,327)	102.4%	100.0%	100.0%	2,657,733	2,752,751
EQUIPMENT	3,668,435	3,682,046	4,818,273	4,414,890	4,482,303	4,296,160	-	118,730	97.3%	100.0%	100.0%	3,682,046	3,668,435
DEBT SERVICE	-	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	-	-
OTHER EXPENDITURES	666,642	625,227	458,650	374,539	387,760	3,028,488	-	(2,653,949)	808.6%	100.0%	100.0%	625,227	666,642
TOTALS	82,539,054	88,873,508	90,335,000	92,070,167	92,776,975	96,192,948	-	(4,122,781)	104.5%	100.0%	100.0%	88,873,508	82,539,054

PROGRAM SERIES									June 30, 2017, as of 9.20.17	June 30, 2016	June 30, 2015		
PROGRAM SERIES	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	June 30, 2016	June 30, 2015
SITE ADMINISTRATION	4,659,323	4,976,080	4,854,696	4,923,010	5,021,077	5,077,813	-	(154,803)	103.1%	100.0%	100.0%	4,976,080	4,659,323
DISTRICT ADMINISTRATION	1,710,849	1,521,185	1,388,993	1,420,817	1,248,808	1,629,898	-	(209,081)	114.7%	100.0%	100.0%	1,521,185	1,710,849
SUPPORT SERVICES	1,052,174	1,502,414	1,571,922	1,481,685	(553,007)	1,374,162	-	107,523	92.7%	100.0%	100.0%	1,502,414	1,052,174
REGULAR INSTRUCTION	36,670,286	38,868,827	37,820,136	38,544,930	40,003,710	40,791,145	-	(2,246,215)	105.8%	100.0%	100.0%	38,868,827	36,670,286
EXTRA-CURRICULAR ACTIVITIES	2,003,849	2,137,843	1,563,813	2,417,015	2,408,544	2,461,422	-	(44,407)	101.8%	100.0%	100.0%	2,137,843	2,003,849
VOCATIONAL INSTRUCTION	794,119	891,170	374,922	577,967	586,909	984,847	-	(406,880)	170.4%	100.0%	100.0%	891,170	794,119
SPECIAL EDUCATION	15,275,443	17,064,715	17,683,329	18,062,491	18,295,918	18,885,848	-	(823,357)	104.6%	100.0%	100.0%	17,064,715	15,275,443
INSTRUCTIONAL SUPPORT	6,351,628	7,492,764	10,708,838	10,246,907	9,922,052	9,856,862	-	390,045	96.2%	100.0%	100.0%	7,492,764	6,351,628
PUPIL SUPPORT SERVICES	6,771,903	7,262,299	6,542,719	7,275,064	7,553,546	7,672,890	-	(397,826)	105.5%	100.0%	100.0%	7,262,299	6,771,903
FACILITIES	5,847,498	5,937,614	6,598,713	5,933,362	7,089,318	6,250,050	-	(316,688)	105.3%	100.0%	100.0%	5,937,614	5,847,498
OTHER FINANCING USES	1,401,981	1,218,599	1,226,919	1,186,919	1,200,100	1,208,010	-	(21,091)	101.8%	100.0%	100.0%	1,218,599	1,401,981
TOTALS	82,539,054	88,873,508	90,335,000	92,070,167	92,776,975	96,192,948	-	(4,122,781)	104.5%	100.0%	100.0%	88,873,508	82,539,054

*Note: Both Revenues and Expenditures include a TRA adjustment in the amount of \$2,739,747 which is a statutory requirement to record our share of the State TRA Pension Plan Liability.

This line item is not budgeted.

SHAKOPEE PUBLIC SCHOOLS
Projected End of Year Results
For the Fiscal Year Ended June 30, 2017



	July 1, 2017	Revenues	Expenditures	Transfers	June 30, 2017, as of 9.20.17 Proj. Balance	Net Increase or Decrease
General Fund - 01						
Unassigned - 422	2,538,267	79,318,550	79,628,322	(1,296,338)	932,158	(309,771)
	2.20%				0.97%	
Restricted						
Staff Development - 403	-	1,089,626	1,089,626	-	-	-
Long-Term Fac. Maint. - 467	-	1,214,090	1,214,090	-	(0)	-
Health & Safety - 406	(894,373)	140,363	-	754,010	(0)	140,363
Operating Capital - 424	1,241,034	3,555,648	4,796,682	-	(0)	(1,241,034)
Capital Projects Levy - 407	(479,478)	2,500,000	2,323,603	-	(303,081)	176,397
Area Learning Center - 434	-	725,000	725,000	-	-	-
Learning & Development - 428	-	1,888,739	1,888,739	-	-	-
Gifted & Talented - 438	-	116,739	116,739	-	-	-
Basic Skills - 441	-	3,836,350	3,836,350	-	-	-
Career & Technical - 445	-	254,892	254,892	-	-	-
Safe Schools - 449	-	318,905	318,905	-	0	-
Subtotal Restricted	(132,817)	15,640,352	16,564,626	754,010	(303,081)	(924,274)
Nonspendable						
Prepays	115,556	-	-	542,328	657,884	-
Inventory	-	-	-	-	-	-
Subtotal Nonspendable - 460	115,556	-	-	542,328	657,884	-
Total General Fund	2,521,006	94,958,902	96,192,948	-	1,286,961	(1,234,045)
Food Service Fund - 02						
Nonspendable						
Prepays	29,846	-	-	19,375	49,221	-
Inventory	-	-	-	-	-	-
Subtotal Nonspendable - 460	29,846	-	-	19,375	49,221	-
Restricted - 464	644,196	4,543,594	4,565,514	(19,375)	602,901	(21,920)
Total Food Service	674,042	4,543,594	4,565,514	-	652,122	(21,920)
Community Services - 04						
Nonspendable						
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Subtotal Nonspendable - 460	-	-	-	-	-	-
Restricted - 464	-	-	-	-	-	-
Restricted / Reserved						
Community Ed - 431	(17,869)	1,170,361	1,306,060	-	(153,568)	(135,699)
ECFE - 432	55,576	588,406	523,420	-	120,562	64,986
Adult Basic Ed - 447	-	-	-	-	-	-
School Readiness - 444	62,665	1,039,144	878,537	-	223,272	160,607
Restricted/Reserved - Subtotal	100,372	2,797,911	2,708,017	-	190,266	89,894
Unassigned - 463	-	-	-	-	-	-
Total Community Education	100,372	2,797,911	2,708,017	-	190,266	89,894
Construction - 06						
Nonspendable						
Prepays	77,687	-	-	(77,687)	-	(77,687)
Inventory	-	-	-	-	-	-
Subtotal Nonspendable - 460	-	-	-	(77,687)	-	(77,687)
Restricted/Reserved - Subtotal	-	-	-	-	-	-
Restricted - 464	100,430,143	598,813	47,740,643	77,687	53,366,000	(47,064,143)
Total Construction Fund	100,430,143	598,813	47,740,643	-	53,366,000	(47,141,830)
Debt Service - 07						
Nonspendable - 464	-	-	-	-	-	-
Restricted/Reserved						
Bond Refundings - 425	17,997,615	-	426,688	-	17,570,927	(426,688)
Restricted/Reserved - Subtotal	17,997,615	-	426,688	-	17,570,927	(426,688)
Restricted - 464	2,081,637	20,485,877	19,355,971	-	3,211,543	1,129,906
Total Debt Service Fund	20,079,252	20,485,877	19,782,659	-	20,782,470	703,218
Trust - 08	27,493	12,195	13,000	-	26,688	(805)
Internal Service - 20	97,633	8,790,984	8,560,153	-	328,464	230,831
OPEB Irrevocable Trust - 45	4,633,266	265,956	173,000	-	4,726,222	92,956
OPEB Debt Service - 47	-	-	-	-	-	-
Total All Funds:	128,563,207	132,454,232	179,735,934	-	81,359,193	(47,281,701)



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE

June 30, 2017, as of 9.20.17

THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE

OBJECT CODE	DESCRIPTION	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Expenses YTD	Budget Remaining	THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE			Current YTD vs. Prior YTD	June 30, 2016	June 30, 2015
									REVISED June 30, 2017, as of	ACTIVE BUDGET June 30, 2016	June 30, 2015			
									% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
SALARIES AND WAGES														
101	School Board	30,000	33,622	32,500	32,500	32,500	32,500	-	100.00%	100.00%	100.00%	(1,122)	33,622	30,000
110	Admin / Supv	189,186	244,007	219,204	244,204	244,330	278,998	(34,794)	114.25%	100.00%	100.00%	34,991	244,007	189,186
111	Principals	2,371,111	2,505,605	2,446,975	2,428,798	2,501,663	2,427,215	1,583	99.93%	100.00%	100.00%	(78,390)	2,505,605	2,371,111
113	Managers	203,361	190,587	225,760	169,608	174,696	176,344	(6,736)	103.97%	100.00%	100.00%	(14,242)	190,587	203,361
115	Coordinators	619,653	832,623	915,081	837,475	875,493	889,423	(51,948)	106.20%	100.00%	100.00%	56,800	832,623	619,653
116	Directors	998,298	1,079,189	1,132,070	930,055	955,206	1,033,448	(103,393)	111.12%	100.00%	100.00%	(45,741)	1,079,189	998,298
118	Comm Relations Coord	54,106	134,184	136,841	108,430	111,683	114,855	(6,425)	105.93%	100.00%	100.00%	(19,330)	134,184	54,106
130	Custodial	1,704,418	1,755,591	1,698,488	1,483,667	1,327,906	1,505,958	(22,290)	101.50%	100.00%	100.00%	(249,633)	1,755,591	1,704,418
131	Custodial OT	5,361	-	-	7,250	7,468	20,004	(12,754)	275.92%	0.00%	100.00%	20,004	-	5,361
132	Custodial OT Reimb.	(23,481)	(38,363)	-	(32,000)	(32,960)	(48,260)	16,260	150.81%	100.00%	100.00%	(9,897)	(38,363)	(23,481)
133	Custodial Subs	68,895	68,258	50,000	50,000	70,000	53,537	(3,537)	107.07%	100.00%	100.00%	(14,721)	68,258	68,895
134	Parking Attendant	16,300	44,070	17,689	17,430	17,953	17,775	(345)	101.98%	100.00%	100.00%	(26,295)	44,070	16,300
140	Inst Sal Licensed	30,003,186	32,497,089	33,560,242	33,256,714	34,262,757	33,334,907	(78,193)	100.24%	100.00%	100.00%	837,818	32,497,089	30,003,186
141	Inst Sal Non-Licensd	258,817	220,462	123,049	147,633	159,111	135,916	11,717	92.06%	100.00%	100.00%	(84,546)	220,462	258,817
143	Lic Instruct Support Svcs	1,551,668	1,893,922	1,762,739	2,190,440	1,951,537	2,075,296	115,144	94.74%	100.00%	100.00%	181,374	1,893,922	1,551,668
144	Non lic Instr Support	33,343	36,580	32,154	31,050	31,982	20,647	10,403	66.49%	100.00%	100.00%	(15,934)	36,580	33,343
145	Substitute Teacher	687,622	676,184	668,085	667,443	650,217	732,719	(65,276)	109.78%	100.00%	100.00%	56,535	676,184	687,622
146	Sub Non-Lic Class/Inst Sal	336	-	-	45,500	46,850	71,906	(26,406)	158.04%	0.00%	100.00%	71,906	-	336
150	Physical Therapist	113,940	132,500	131,821	113,415	116,817	121,513	(8,098)	107.14%	100.00%	100.00%	(10,987)	132,500	113,940
151	Occupational Therapist	238,694	250,620	260,488	261,455	269,299	260,767	688	99.74%	100.00%	100.00%	10,146	250,620	238,694
152	Ed Speech/Lang Pathologist	1,246,121	1,350,743	1,446,710	1,482,475	1,526,948	1,433,253	49,222	96.68%	100.00%	100.00%	82,510	1,350,743	1,246,121
154	School Nurse	269,318	303,554	264,956	332,923	342,911	344,235	(11,312)	103.40%	100.00%	100.00%	40,681	303,554	269,318
155	Licensed Nurse	285,563	287,475	318,237	320,853	330,479	304,265	16,588	94.83%	100.00%	100.00%	16,790	287,475	285,563
156	Social Worker	564,088	598,123	616,089	603,929	622,045	582,492	21,437	96.45%	100.00%	100.00%	(15,631)	598,123	564,088
157	Psychologist	477,726	483,173	576,131	535,357	551,418	532,100	3,257	99.39%	100.00%	100.00%	48,928	483,173	477,726
161	Certified Para & PCA	3,229,347	3,268,629	3,557,421	3,231,651	3,328,606	3,173,634	58,017	98.20%	100.00%	100.00%	(94,996)	3,268,629	3,229,347
163	Foreign Lang Interpreter	4,038	3,625	2,100	6,550	6,747	7,364	(814)	112.42%	100.00%	100.00%	3,739	3,625	4,038
170	Non lic Instr Support	2,921,004	2,991,914	3,611,567	4,259,765	4,271,394	4,294,946	(35,181)	100.83%	100.00%	100.00%	1,303,032	2,991,914	2,921,004
171	Non Instr Support OT	-	-	-	-	-	588	(588)	#DIV/0!	0.00%	0.00%	588	-	-
174	Therapeutic Rec Svc & DAPE Specialist	181,143	233,874	245,400	308,895	318,162	299,397	9,498	96.93%	100.00%	100.00%	65,523	233,874	181,143
175	Cultural Liaison	251,602	283,080	293,458	307,840	317,076	297,483	10,357	96.64%	100.00%	100.00%	14,403	283,080	251,602
180	Salary - Non Lic (Basic Skills)	650	1,350	5,400	1,300	1,339	1,350	(50)	103.85%	100.00%	100.00%	-	1,350	650
185	Other Licensed Salary Payments	445,247	565,089	522,879	632,848	629,450	674,814	(41,966)	106.63%	100.00%	100.00%	109,725	565,089	445,247
186	Athletics	677,534	662,383	475,097	747,281	769,701	755,340	(8,059)	101.08%	100.00%	100.00%	92,957	662,383	677,534
187	Extra-Curricular	2,235	3,205	-	14,719	15,162	23,131	(8,412)	157.15%	100.00%	100.00%	19,926	3,205	2,235
188	Other Non-Lic Salaries	65,348	32,848	17,000	29,705	23,086	38,089	(8,384)	128.22%	100.00%	100.00%	5,241	32,848	65,348
191	Severance	43,326	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	43,326
195	Chargeback (Salaries & Wages)	-	-	-	-	(200,000)	-	-	0.00%	0.00%	0.00%	-	-	-
197	Contingency	-	-	153,769	200,000	(1,848,750)	-	200,000	0.00%	0.00%	0.00%	-	-	-
199	Full Caf Plans/Cash In Lieu of Benefits	642,414	769,547	743,765	873,862	872,907	796,069	77,793	91.10%	100.00%	100.00%	26,522	769,547	642,414
	TOTAL SALARIES AND WAGES	50,431,518	54,395,343	56,263,165	56,881,020	55,653,189	56,814,018	67,001	99.88%	100.00%	100.00%	2,418,675	54,395,343	50,431,518





SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE

June 30, 2017, as of 9.20.17

THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE

OBJECT CODE	DESCRIPTION	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Expenses YTD	Budget Remaining	REVISD June 30, 2017, as of % of Budget Expended	ACTIVE BUDGET			Current YTD vs. Prior YTD	June 30, 2016	June 30, 2015
										June 30, 2016	June 30, 2015	% of Actuals Expended			
EMPLOYEE BENEFITS															
210	FICA	3,497,888	3,931,794	4,284,121	4,184,809	4,416,684	4,105,247	79,562	98.10%	100.00%	100.00%	173,453	3,931,794	3,497,888	
214	PERA	692,187	754,053	768,533	809,977	818,283	756,870	53,107	93.44%	100.00%	100.00%	2,816	754,053	692,187	
218	TRA	2,964,510	4,255,688	3,322,044	3,431,324	3,488,940	3,402,707	28,617	99.17%	100.00%	100.00%	(852,981)	4,255,688	2,964,510	
220	Group Hospitalization	4,632,138	4,596,468	5,181,766	4,559,671	4,924,225	5,824,978	(1,265,307)	127.75%	100.00%	100.00%	1,228,510	4,596,468	4,632,138	
230	Group Life	33,297	54,261	6,846	55,342	56,156	46,192	9,150	83.47%	100.00%	100.00%	(8,069)	54,261	33,297	
235	Group Dental Insurance	735,866	715,922	728,618	710,624	727,402	731,594	(20,970)	102.95%	100.00%	100.00%	15,672	715,922	735,866	
240	Long Term Disability	152,974	98,837	115,313	104,801	106,268	102,811	1,990	98.10%	100.00%	100.00%	3,974	98,837	152,974	
250	Sheltered Annuity	862,985	963,105	966,920	961,045	976,945	999,890	(38,845)	104.04%	100.00%	100.00%	36,785	963,105	862,985	
251	Employer-Sponsored HRA, HSA	85,657	128,096	65,500	123,096	126,789	68,291	54,805	55.48%	100.00%	100.00%	(59,804)	128,096	85,657	
260	Other Employees Ins	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
270	Workmens Compensat	468,310	374,798	300,000	290,000	267,800	276,648	13,352	95.40%	100.00%	100.00%	(98,150)	374,798	468,310	
280	Unemploy Compensat	12,279	33,591	33,200	17,500	18,030	19,020	(1,520)	108.68%	100.00%	100.00%	(14,571)	33,591	12,279	
290	OPEB distrib excess of ARC	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
291	Retiree Health Ins. Benefits	292,204	209,657	-	220,140	226,744	201,292	18,848	91.44%	100.00%	100.00%	(8,365)	209,657	292,204	
295	Employee Benefits Chargeback	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
297	Contingency	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
299	Other Employee Benefits	114,081	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	114,081	
	TOTAL EMPLOYEE BENEFITS	14,544,376	16,116,270	15,772,861	15,468,329	16,154,266	16,535,540	(1,067,211)	106.90%	100.00%	100.00%	419,270	16,116,270	14,544,376	
PURCHASED SERVICES															
302	Fed Subaward > \$25,000	-	5,000	-	-	-	-	-	0.00%	100.00%	0.00%	(5,000)	5,000	-	
303	Fed Subaward up to \$25,000	21,516	51,549	9,263	38,757	39,649	50,683	(11,926)	130.77%	100.00%	100.00%	(866)	51,549	21,516	
304	Fed subaward excess \$25,000	-	-	-	13,850	14,266	13,853	(3)	100.02%	0.00%	0.00%	13,853	-	-	
305	Consult Fee/Fees Ser	1,537,524	1,772,627	812,375	1,725,510	2,740,761	2,008,914	(283,404)	116.42%	100.00%	100.00%	236,287	1,772,627	1,537,524	
306	Special Ed Legal Fees	505	4,593	-	23,500	24,205	23,580	(80)	100.34%	100.00%	100.00%	18,986	4,593	505	
308	Fed Tuition Bill Pymt Up to \$25,000	25,000	25,000	-	25,000	25,000	25,000	-	100.00%	100.00%	100.00%	-	25,000	25,000	
309	Fed Tuition Bill Pymt in Excess of \$25,000	100,000	100,000	-	275,000	100,000	275,000	-	100.00%	100.00%	100.00%	175,000	100,000	100,000	
311	Fed Tuition Bill Pymt in Excess of \$25,000	90,774	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	90,774	
312	Officials	88,792	85,103	72,350	86,868	89,474	65,850	21,018	75.81%	100.00%	100.00%	(19,252)	85,103	88,792	
320	Communication/Phone	61,958	90,526	88,050	96,450	99,830	127,934	(31,484)	132.64%	100.00%	100.00%	37,408	90,526	61,958	
321	Delivery Service	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
329	Postage & Express	47,805	46,691	46,745	49,765	51,504	53,924	(4,159)	108.36%	100.00%	100.00%	7,233	46,691	47,805	
330	Electricity	1,103,925	1,119,753	1,146,820	1,146,820	1,181,225	1,085,532	61,288	94.66%	100.00%	100.00%	(34,220)	1,119,753	1,103,925	
331	Water & Sewage	92,780	108,131	112,925	112,925	116,314	95,014	17,911	84.14%	100.00%	100.00%	(13,117)	108,131	92,780	
332	Refuse Removal	51,601	51,690	57,230	58,730	60,492	67,629	(8,899)	115.15%	100.00%	100.00%	15,939	51,690	51,601	
333	Natural Gas	-	-	-	257,596	257,596	243,932	13,664	94.70%	0.00%	0.00%	243,932	-	-	
339	Ed Speech/Lang Pathologist	-	47,975	-	25,000	25,000	-	25,000	0.00%	100.00%	0.00%	(47,975)	47,975	-	
340	Prop & Liab Insurance	207,024	202,003	200,000	160,000	164,800	181,926	(21,926)	113.70%	100.00%	100.00%	(20,077)	202,003	207,024	
343	Vehicle Insurance	8,890	9,181	10,000	10,000	10,300	9,165	835	91.65%	100.00%	100.00%	(16)	9,181	8,890	
349	Maintenance Agreement	80,816	32,954	59,000	51,900	40,000	183,593	(131,693)	353.74%	100.00%	100.00%	150,639	32,954	80,816	
350	Repairs & Maintenance Svcs	149,174	205,740	67,425	99,500	102,470	142,374	(42,874)	143.09%	100.00%	100.00%	(63,366)	205,740	149,174	
352	Repairs & Maint - Equipment	20,208	30,018	37,000	58,300	60,049	66,079	(7,779)	113.34%	100.00%	100.00%	36,061	30,018	20,208	





SHAKOPEE PUBLIC SCHOOLS

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										June 30, 2017, as of	June 30, 2016	June 30, 2015			
											% of Actuals Expended	% of Actuals Expended			
353	Repairs & Maint - Upkeep of Grounds	(1,414)	-	44,000	44,000	45,320	56,405	(12,405)	128.19%	0.00%	100.00%	56,405	-	(1,414)	
354	Repairs & Maint - Buildings	52,431	55,047	73,000	36,100	37,183	29,084	7,016	80.57%	100.00%	100.00%	(25,963)	55,047	52,431	
357	Interpreter for Deaf Svcs up to \$25,000	820	1,446	-	1,750	1,803	2,214	(464)	126.49%	100.00%	100.00%	768	1,446	820	
358	Foreign Lang Interp Svcs up to \$25,000	16,605	16,977	4,950	21,950	22,336	21,173	777	96.46%	100.00%	100.00%	4,196	16,977	16,605	
361	Contracted Transportation	4,616,103	4,746,240	4,589,850	4,900,660	5,117,438	5,056,100	(155,440)	103.17%	100.00%	100.00%	309,861	4,746,240	4,616,103	
363	Snow Removal	243,835	186,635	200,000	212,178	218,543	218,878	(6,700)	103.16%	100.00%	100.00%	32,243	186,635	243,835	
365	Intopt Chargebacks	7,690	7,648	9,750	9,750	8,150	10,210	(460)	104.72%	100.00%	100.00%	2,562	7,648	7,690	
366	Travel	412,940	354,193	399,948	347,558	324,027	313,147	34,411	90.10%	100.00%	100.00%	(41,045)	354,193	412,940	
367	Out of State Travel	13,387	16,000	7,000	2,200	2,200	2,187	13	99.40%	100.00%	100.00%	(13,813)	16,000	13,387	
368	Auto Allowance	120,063	140,048	154,380	145,745	145,745	139,826	5,920	95.94%	100.00%	100.00%	(222)	140,048	120,063	
369	Entry Fees / Student Travel	28,042	115,546	87,450	110,060	105,060	135,189	(25,129)	122.83%	100.00%	100.00%	19,643	115,546	28,042	
370	Operating Leases or Rentals	19,809	510,952	495,000	629,800	629,800	639,720	(9,920)	101.58%	100.00%	100.00%	128,769	510,952	19,809	
371	Physical Therapist < \$25,000	-	-	-	21,320	21,320	20,916	404	98.11%	0.00%	0.00%	20,916	-	-	
373	Ed Speech/Lang Pathologist up to \$25,000	-	50,000	50,000	25,000	25,000	24,800	200	99.20%	100.00%	0.00%	(25,200)	50,000	-	
376	Licensed Nurse up to \$25,000	-	-	-	24,000	24,000	14,860	9,140	61.92%	0.00%	0.00%	14,860	-	-	
380	Advertising & Publishing	33,855	17,361	15,300	13,000	13,390	12,449	551	95.76%	100.00%	100.00%	(4,912)	17,361	33,855	
381	Printing & Binding	4,899	36,390	8,000	22,600	21,158	22,257	343	98.48%	100.00%	100.00%	(14,133)	36,390	4,899	
382	Print Calendar	16,196	12,251	20,000	16,670	17,170	16,668	2	99.99%	100.00%	100.00%	4,417	12,251	16,196	
385	Printing Chargeback	(9,839)	(7,804)	(7,620)	(7,962)	(6,695)	(11,659)	3,697	146.43%	100.00%	100.00%	(3,855)	(7,804)	(9,839)	
387	Printing Chargeback	291,258	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	291,258	
389	Staff Tuition & Oth Reimb	-	-	-	550	567	300	250	54.63%	0.00%	0.00%	300	-	-	
390	Pymts for Ed Purp to Oth MN Sch Dist	606,694	429,710	100,000	353,698	364,309	363,604	(9,906)	102.80%	100.00%	100.00%	(66,105)	429,710	606,694	
393	SPED and Transitional Contracted Svcs	54,067	367,980	-	291,693	415,149	307,234	(15,541)	105.33%	100.00%	100.00%	(60,746)	367,980	54,067	
394	Pymts for Ed Purposes to Oth Agencies - Non Sch D	108,190	191,654	126,000	202,903	208,992	201,588	1,315	99.35%	100.00%	100.00%	9,935	191,654	108,190	
396	Salary Purch from Anoth Sch Dist	113,240	122,374	-	126,046	129,828	79,382	46,664	62.98%	100.00%	100.00%	(42,992)	122,374	113,240	
397	Benefits Purch from Anoth Sch Dist	37,067	37,528	-	38,654	39,813	25,093	13,561	64.92%	100.00%	100.00%	(12,435)	37,528	37,067	
398	Interdepartmental Chargeback	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
399	Purch of SPED Contracted Svcs from anoth Dist/Cod	1,103	182	-	188	194	-	188	0.00%	100.00%	100.00%	(182)	182	1,103	
TOTAL PURCHASED SERVICES		10,475,334	11,396,889	9,096,191	11,905,582	13,134,735	12,421,607	(516,025)	104.33%	100.00%	100.00%	1,024,718	11,396,889	10,475,334	
SUPPLIES															
401	Non Instr General Supplies	726,163	849,596	844,085	766,667	723,283	843,771	(77,104)	110.06%	100.00%	100.00%	(5,825)	849,596	726,163	
405	Awards	4,929	4,138	7,500	7,500	7,500	5,976	1,524	79.68%	100.00%	100.00%	1,838	4,138	4,929	
406	Instructional Software Licensing	-	-	100,000	242,500	242,500	223,063	19,437	91.98%	0.00%	0.00%	223,063	-	-	
410	Co-Ex-Curricular Supplies	178,441	196,495	100,100	167,878	167,878	163,842	4,036	97.60%	100.00%	100.00%	(32,653)	196,495	178,441	
411	Medical Trainer	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
415	Team Uniforms	62,905	40,678	19,500	46,000	46,000	55,124	(9,124)	119.84%	100.00%	100.00%	14,446	40,678	62,905	
416	State Tournament	9,055	3,778	3,000	3,500	3,500	6,070	(2,570)	173.44%	100.00%	100.00%	2,293	3,778	9,055	
430	Non-Individ Instr Supplies	952,673	737,329	755,912	656,635	640,384	708,764	(52,129)	107.94%	100.00%	100.00%	(28,565)	737,329	952,673	
432	Curriculum Development	171	-	900	-	-	-	-	0.00%	100.00%	100.00%	-	-	171	
433	Individ Instr Supplies	128,556	122,882	127,250	94,683	94,083	81,654	13,029	86.24%	100.00%	100.00%	(41,229)	122,882	128,556	
437	Home Base Coop	1,949	9,908	10,500	10,500	10,500	9,769	731	93.04%	100.00%	100.00%	(139)	9,908	1,949	
440	Fuels	329,042	250,160	270,000	12,404	12,404	12,104	300	97.58%	100.00%	100.00%	(238,055)	250,160	329,042	



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE

June 30, 2017, as of 9.20.17

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OBJECT CODE	DESCRIPTION	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Expenses YTD	Budget Remaining	June 30, 2017, as of	ACTIVE BUDGET			Current YTD vs. Prior YTD	June 30, 2016	June 30, 2015
										% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
442	Maintenance & Supplies	382	28	-	-	-	429	(429)	#DIV/0!	100.00%	100.00%	401	28	382	
450	Materials Purch for Resale	58,998	62,979	2,620	52,620	52,620	87,005	(34,385)	165.35%	100.00%	100.00%	24,027	62,979	58,998	
455	Non-Instructional Tech Supplies	-	-	-	5,500	5,500	614	4,886	11.16%	0.00%	0.00%	614	-	-	
456	Instructional Tech Supplies	-	-	145,000	137,000	137,000	147,564	(10,564)	107.71%	0.00%	0.00%	147,564	-	-	
460	Textbooks & Workbooks	37,292	52,705	38,595	10,800	14,300	10,213	587	94.57%	100.00%	100.00%	(42,492)	52,705	37,292	
461	Standardized Tests	78,831	107,845	75,000	76,100	76,100	76,099	1	100.00%	100.00%	100.00%	(31,746)	107,845	78,831	
465	Non-Instructional Technology Devices	-	-	-	3,500	3,500	13,651	(10,151)	390.03%	0.00%	0.00%	13,651	-	-	
466	Instructional Technology Devices	-	-	1,275,000	570,000	570,000	446,051	123,949	78.25%	0.00%	0.00%	446,051	-	-	
470	Media Resources	52,475	48,785	42,518	37,518	36,068	45,755	(8,237)	121.95%	100.00%	100.00%	(3,030)	48,785	52,475	
480	A-V Aids	12,328	7,374	10,600	10,600	6,600	7,736	2,864	72.98%	100.00%	100.00%	362	7,374	12,328	
489	Periodicals & Newspapers	6,594	5,619	4,691	4,191	4,191	2,638	1,553	62.96%	100.00%	100.00%	(2,981)	5,619	6,594	
490	Food	111,966	157,435	93,089	109,711	110,811	149,242	(39,531)	136.03%	100.00%	100.00%	(8,194)	157,435	111,966	
	TOTAL SUPPLIES	2,752,751	2,657,733	3,925,860	3,025,807	2,964,722	3,097,134	(71,327)	102.36%	100.00%	100.00%	439,401	2,657,733	2,752,751	
	EQUIPMENT														
505	Non Instruct Tech Software	-	-	-	201,000	220,000	200,979	21	99.99%	0.00%	0.00%	200,979	-	-	
511	Site or Grounds Improvement	-	6,042	-	-	-	-	-	0.00%	100.00%	0.00%	(6,042)	6,042	-	
520	Building Acquisition or Construction	-	9,600	-	-	-	-	-	0.00%	100.00%	0.00%	(9,600)	9,600	-	
522	Building Improvements	114,067	205,162	1,195,000	435,171	797,850	512,387	(77,216)	117.74%	100.00%	100.00%	307,225	205,162	114,067	
525	Carver Scott Voc-Cap	139	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	139	
530	Other Equipment	354,199	576,133	1,120,201	650,808	432,953	516,007	134,801	79.29%	100.00%	100.00%	(60,125)	576,133	354,199	
533	Other Equipment Direct SPED Instruction	761	1,572	1,572	1,572	-	1,620	(48)	103.03%	100.00%	100.00%	48	1,572	761	
535	Capital Leases	133,147	1,239,504	100,000	2,011,500	1,000,000	3,447,610	(1,436,110)	171.39%	100.00%	100.00%	2,208,106	1,239,504	133,147	
548	Pupil Vehicles	-	-	-	-	-	76,044	(76,044)	#DIV/0!	0.00%	0.00%	76,044	-	-	
550	Other Vehicles	-	-	40,000	48,875	-	48,874	1	100.00%	0.00%	0.00%	48,874	-	-	
555	Technology Equipment	662,460	866,223	1,026,500	658,060	399,350	495,255	162,805	75.26%	100.00%	100.00%	(370,968)	866,223	662,460	
556	Technology Equipment Direct SPED Instruction	26,441	18,418	100,000	15,000	15,000	14,511	489	96.74%	100.00%	100.00%	(3,907)	18,418	26,441	
560	Library Books	6,536	5,060	-	5,500	5,000	7,302	(1,802)	132.77%	100.00%	100.00%	2,243	5,060	6,536	
561	Audio Visual Equipment	256	934	-	-	-	159	(159)	#DIV/0!	100.00%	100.00%	(775)	934	256	
562	Textbooks	688,128	673,595	-	264,410	515,650	310,975	(46,565)	117.61%	100.00%	100.00%	(362,620)	673,595	688,128	
563	Non-Instructional Software Licensing	338,895	224,656	170,000	226,575	181,500	195,970	30,605	86.49%	100.00%	100.00%	(28,686)	224,656	338,895	
580	Principal on Capital Lease	610,000	525,000	545,000	1,395,000	1,400,000	1,393,917	1,083	99.92%	100.00%	100.00%	868,917	525,000	610,000	
581	Interest on Capital Lease	576,067	482,414	471,919	492,919	495,000	488,984	3,935	99.20%	100.00%	100.00%	6,570	482,414	576,067	
589	Lease Install Contract (Oth Financing SRC)	-	(1,239,504)	-	(2,011,500)	(1,000,000)	(3,447,610)	1,436,110	171.39%	100.00%	0.00%	(2,208,106)	(1,239,504)	-	
590	Other Capital	157,339	87,237	48,081	20,000	20,000	33,175	(13,175)	165.87%	100.00%	100.00%	(54,063)	87,237	157,339	
	TOTAL EQUIPMENT	3,668,435	3,682,046	4,818,273	4,414,890	4,482,303	4,296,160	118,730	89.16%	100.00%	100.00%	614,114	3,682,046	3,668,435	
	TOTAL SUPPLIES & EQUIPMENT	6,421,186	6,339,779	8,744,133	7,440,697	7,447,025	7,393,294	47,403	84.55%	100.00%	100.00%	1,053,515	6,339,779	6,421,186	
	DEBT SERVICE														
740	Cash Flow Borrowing Interest	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
790	Other Debt Service	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE

June 30, 2017, as of 9.20.17

THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE

OBJECT CODE	DESCRIPTION	June 30, 2015	June 30, 2016	Adopted Budget	Revised Budget	Next Year Budget	Expenses YTD	Budget Remaining	REVISED	ACTIVE BUDGET		Current YTD vs. Prior YTD	June 30, 2016	June 30, 2015
									June 30, 2017, as of	June 30, 2016	June 30, 2015			
OTHER EXPENDITURES														
810	Judgements Against the District	-	9,000	-	-	-	-	-	0.00%	100.00%	0.00%	(9,000)	9,000	-
820	Dues, Membership, Licenses & Certain Fees	118,083	137,559	116,675	124,539	142,640	115,144	9,395	92.46%	100.00%	100.00%	(22,416)	137,559	118,083
821	TIES Membership	1,206	265,190	230,000	100,000	130,000	92,338	7,662	92.34%	100.00%	100.00%	(172,852)	265,190	1,206
849	Graduation Expense	12,560	20,320	15,000	15,000	15,000	24,278	(9,278)	161.85%	100.00%	100.00%	3,957	20,320	12,560
891	Pension Expense	-	-	-	-	-	2,737,949	(2,737,949)	#DIV/0!	0.00%	0.00%	2,737,949	-	-
895	Federal & Nonpublic Indirect Cost	(661)	-	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	(661)
896	Taxes, Special Assessments & Interest Penalties	-	-	-	19,625	19,625	35,971	(16,346)	183.29%	0.00%	0.00%	35,971	-	-
898	Scholarships	-	297	-	5,000	5,000	4,805	195	96.10%	100.00%	0.00%	4,508	297	-
899	Miscellaneous	535,453	192,860	96,975	110,375	75,495	18,004	92,371	16.31%	100.00%	100.00%	(174,856)	192,860	535,453
TOTAL OTHER EXPENDITURES		666,642	625,227	458,650	374,539	387,760	3,028,488	(2,653,949)	808.59%	100.00%	100.00%	2,403,261	625,227	666,642
GENERAL FUND TOTAL		82,539,054	88,873,508	90,335,000	92,070,167	92,776,975	96,192,948	(4,122,781)	104.48%	100.00%	100.00%	7,319,439	88,873,508	82,539,054



412 EXPENSE REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

- A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

IV. REIMBURSEMENT PROCEDURE

- A. Expenditure reimbursements will be paid only when submitted on an appropriate claim voucher as supplied by the business office. All forms must include the originator's signature, authorizing signature, account number and adequate detail to delineate the expenditures. Receipts shall be provided for all expenditures except mileage.
- B. Properly authorized travel by train, plane, bus, etc., will be reimbursed upon showing proper receipt. Local ground transportation will be reimbursed and requires receipt, if available.
- C. If a personal automobile is driven in lieu of air travel, the school district will reimburse the lesser of either the less-than-first-class air fare for public transportation or the authorized mileage as provided by school policy or employment agreements. Personal use of automobiles will be reimbursed when authorized according to the maximum amount allowed by the Internal Revenue Service without requiring the reporting of such reimbursement as income by the

recipient on his or her federal tax return or as otherwise provided in the employee's employment agreement.

- D. Employees receiving a flat allowance per month for travel shall receive this reimbursement automatically on a monthly basis. This reimbursement will be for all travel within the seven-county metropolitan area unless otherwise provided in the employee's employment agreement. Mileage beyond the seven-county metropolitan area shall be paid at the approved mileage rate.
- E. Reimbursement for meals shall be provided when authorized.
- F. Individuals on an extended trip will be reimbursed for the actual amount of the cost of meals in an amount not to exceed the schedule of reimbursement as determined by the superintendent. Reimbursement for alcoholic beverages is not allowed.
- G. Any staff member paying for meals for other individuals shall obtain a receipt regardless of the amount expended.
- H. Food and drink consumed by staff members during the work day and at the normal work location shall be purchased at the employee's own expense. The superintendent may authorize the serving of food or drink at meetings where board members or staff members are present. Authorization shall be requested in advance of the meeting.
- I. The definition of school district within this regulation shall include travel to all schools leased or rented by the school district. Authorized use of personally-owned vehicles in connection with school district business shall be reimbursed according to the maximum amount per mile allowed by the Internal Revenue Service. The supervising administrator is responsible for authorizing all reimbursable travel. Prior approval must always be provided by the employee's immediate supervisor in order for travel allowance to be reimbursed.
- J. Reimbursement claim forms shall be submitted by the employee to the supervising administrator within forty-five (45) days of the incident for which reimbursement is being requested.
- K. All employees are expected to drive from their home to their first assigned work station of the day and from their last assigned work station of the day back home without reimbursement. Work stations within the school district may be changed from day-to-day without mileage being reimbursed. Any authorized travel between/among work stations during the work day is reimbursable.
- L. Reimbursement for lodging shall be provided when authorized. Receipts are required for reimbursement. Reimbursement shall be limited to authorized staff or board members only.
- M. When a staff member or a board member is accompanied by others, the difference

between the single accommodations and total cost shall not be reimbursed.

- N. Reimbursement for lodging within the seven-county metropolitan area shall be allowed only with prior approval by the Superintendent.
- O. Supply and equipment reimbursement will be paid only when submitted on an appropriate claim voucher as supplied by the business office. All forms must include the originator's signature, authorizing signature, account number and adequate detail to delineate the expenditures. Receipts shall be required for all expenditures.

IV. AIRLINE TRAVEL CREDIT

- A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.
 - 1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.
 - 2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.
- B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.
- C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. 161B-12 (Jan. 24, 1989) (Operating Expenses of

Car)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members).

Adopted: 11-27-06

Revised: 7-18-15

412 EXPENSE REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

Expenses must be approved by a person who has been authorized to approve or deny reimbursement of expenses. Normally, the authorized approver is one level senior to the requestor, but it may be another person(s) in the department or unit who is not one level senior, but has delegated authority to approve or deny expenses. Under no circumstance should the delegation of approval authority create a situation where an employee is approving the expenses of their supervisor. Departments have the discretion to require their employees to obtain pre-approval.

Approvers are responsible for validating that all expenses: comply with district policy; are a prudent use of public funds; are appropriately documented; and are submitted and accounted for in a timely manner. Expenses incurred on sponsored funds must also follow certified approver program rules and guidelines.

III. REIMBURSEMENT

1. All travel must be pre-approved using the **Travel Request Form**.
2. Expenditure reimbursements will be paid only when submitted on an official Employee Mileage and Expense Report as supplied by the Finance Department. All reports must include the signed Travel Request Form, an itemized receipt, the originator's signature, supervisor's signature, account number, and adequate detail to delineate the expenditure. This report is to be submitted to Accounts Payable. Employee Mileage and Expense Report shall be submitted by the employee to the supervisor within 30 days of the incident. Forms received by the Finance Department after 45 days will not be reimbursed.
3. Employees will not be reimbursed for sales tax. To avoid paying for sales tax employees are encouraged to purchase supplies through their building administrative assistant.

4. Gratuities to be reimbursed must not exceed 20% of the cost of the meal/ride.
5. In cases where the district pays for expenses (either through P Card purchases or otherwise) that are **deemed unallowable** according to this expense policy, the funds will be recovered.

IV. GUIDELINES

A. Mileage Reimbursement:

1. District employees and School Board members traveling in their personal vehicles on District 720 business may request reimbursement based on the IRS standard mileage rate at the time of travel.
2. A google map and an official Employee Mileage and Expense Report are required for mileage reimbursement.
3. All employees are expected to drive from their home to their first assigned work station of the day and from their last assigned work station of the day back home without reimbursement. Any authorized travel between/among work stations during the work day is reimbursable per the district mileage chart.
4. Employees receiving an automobile allowance per their contract shall receive this reimbursement automatically on their paychecks. Mileage beyond the seven-county metropolitan area shall be paid at the approved mileage rate.

B. Conferences and Other Travel

1. Travel, hotel, and conference registration should be paid with a P Card whenever possible.
2. Individuals are expected to select transportation and accommodations at a conference, workshop, or seminar at the most reasonable rate while considering safety and convenience.
3. Expenses incurred by a spouse or personal guest are not reimbursable expenses.
4. The district will not reimburse for entertainment or recreational costs that are either part of or separate from the conference, workshop, or seminar.
5. The district will not reimburse telephone calls for personal or family purposes, gratuities for baggage carriers, porters, valet, and hotel staff

(bellhops and housecleaners), laundry expenses, ATM fees, bank fees, or check cashing.

6. If a personal automobile is driven in lieu of air travel, the school district will reimburse the lesser of either the coach air fare or the authorized mileage as provided by school policy or employment agreements. The employee must provide documentation to substantiate the cost.
7. Reimbursement for the use of rental cars is allowed only with prior approval of the Finance Department.
8. If your commute to the conference is less than your normal work commute mileage will not be reimbursed.

C. Accommodations:

1. The District will pay for lodging expense only tied to the event itself. Lodging after the conference concludes will not be reimbursed by the District.
2. Reimbursement shall be limited to authorized staff or board members only.
3. Reimbursement for lodging within the seven-county metropolitan area shall be allowed only with prior approval by the supervisor.

D. Airline Travel:

1. The district will reimburse a reasonable cost of baggage fees when necessary.
2. The district will reimburse only coach airfare. No seat upgrades will be reimbursed.
3. Employees utilizing school district funds to pay for airline travel are required to ensure that any frequent flier miles or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.
4. District employees are responsible for tracking frequent flier miles earned with district funds, and providing records of such tracking upon request.
5. Employees who have existing frequent flier miles or benefits issued by an airline based upon previously reimbursed airline travel for school

district purposes will be required to utilize those frequent flier miles or benefits toward any subsequent airline travel related to school district purposes.

E. Meals while Traveling:

1. The maximum reimbursement for meals per person (which is meant to include the cost of the meal itself, tax, and tip) is as follows: \$10 for breakfast, \$15 for lunch, and \$25 for dinner. Gratuities to be reimbursed must not exceed 20% of the cost of the meal. Individual amounts cannot be combined if one meal is excluded from the day's reimbursements. Reimbursement will be based upon actual expenditures; individuals must provide itemized receipts for meal expenditures.
2. No reimbursements will be provided for meals that are included in the conference/event program.
3. The District will not reimburse the cost of alcoholic beverages.
4. Group meals must contain an itemized receipt. The names of the other individuals and the business purpose must be noted.

F. Food at District Events:

1. Food and drink consumed by staff members during the work day and at the normal work location shall be purchased at the employee's own expense.
2. No food will be purchased for all day professional development sessions.
3. No food will be purchased for before and after school activities.
4. No food will be purchased for holiday and beginning or yearend celebrations.
5. No food will be purchased for School Board meetings.

V. NON REIMBURSEABLE EXPENSES

- Alcoholic beverages/tobacco
- Lottery tickets
- Cash advances or ATM transactions
- Gift certificates/Gift cards
- Flowers or gifts (for recognition, death, or celebratory purpose)

- Personal meals (per procedure)
- Computers, computer software, hardware, wireless devices, and accessories (must go through Technology)
- Donations to charitable organizations
- Employee relocation expenses
- Payments to individuals or employees
- Any purchases prohibited by District policy or not related to District business
- Purchase of gift cards or credits for companies such as iTunes and Spotify are discouraged. If purchased, records must be reported/submitted to Accounts Payable to account for downloads.

This list is not intended to be all-inclusive. If you have specific questions, please call your Accounts Payable for assistance at 952-496-5016.

Travel Request Form

Date:	
Name:	
School:	
Department/Grade Level:	
Activity:	
Sponsor/Company:	
Date(s) of Activity:	
Start and End Time:	
Location of Activity:	

Estimated Expenses:

Type of Expense	Estimated Cost	Code (for Finance Team)
Registration Fee		
Mileage/Ground Transport		
Substitute		
Extra Pay		
Lodging		
Airfare		
Meals not covered by Activity		
Miscellaneous Costs (Specify)		
Total Cost to District 720		

*Attach agenda and other relevant documents to support request.

District/Departmental Goals to be accomplished:

How will this Activity Enhance Student Learning/the District?

How do you plan you share/use this information with colleagues?

(Signature indicates staff has reviewed policy 412)

Signature of Approval: _____ Date: _____