

# SHAKOPEE PUBLIC SCHOOLS



SCHOOL BOARD AGENDA





Shakopee Public Schools  
School Board Work Session  
District Office Board Room, 1200 Town Square,  
Shakopee, MN 55379

---

February 12, 2018  
6:00 PM

1. CALL TO ORDER - CHAIR SWANSON
2. PLEDGE OF ALLEGIANCE
3. CONSIDERATION OF AGENDA AS PRESENTED
  3. 1. 2017-18 Budget Revenue & Expenditures 3
  3. 2. Review of P-Card User List 12
  3. 3. Community Facility Use 26
  3. 4. Open Enrollment, IntraDistrict Transfers and Attendance Area Bussing 33
  3. 5. Update on UnPaid Meal Charges 34
  3. 6. School Board Vacancy
4. OTHER
5. UPCOMING MEETINGS AND IMPORTANT DATES
  - February 13, 2018 6:00PM Citizens' Financial Advisory Committee  
District Office Board Room
  - February 14, 2018 5:00PM BOC District Office Board Room
  - February 17, 2018 9:00AM-2:00PM Winter Retreat District Office Board Room
  - February 19, 2018 5:00PM Citizens' Communications Advisory Committee  
District Office Board Room
  - February 26, 2018 4:00PM Policy Committee Meeting District Office Board Room
  - February 26, 2018 5:00PM Finance Committee Meeting Supt's Conference Room
  - February 26, 2018 6:00PM School Board Business Meeting District Office Board  
Room
  - February 28, 2018 5:00PM BOC District Office Board Room
6. ADJOURNMENT

**SHAKOPEE PUBLIC SCHOOLS**  
**Budget Overview**  
Revised Budget Summary 2017-18

<i>General Fund - 01</i>	July 1, 2017	Revenues	Expenditures	Transfers	June 30, 2018 Proj. Balance	Net Increase or Decrease
<b>Unassigned - 422</b>	712,451 0.76%	76,250,528	75,411,795	(447,602)	1,103,581 1.16%	391,130
<b>Restricted</b>						
Staff Development - 403	-	1,122,602	1,805,479	682,877	-	-
Long-Term Fac Maint - 467	-	1,987,336	2,200,500	-	(213,164)	(213,164)
Capital Projects Levy - 407	(303,081)	3,011,717	2,845,757	-	(137,121)	165,960
Health & Safety - 406	-	(71,554)	-	71,554	-	-
Operating Capital - 424	-	3,852,396	3,713,752	(138,644)	-	-
Area Learning Center - 434	-	762,022	874,117	112,095	-	-
Learning & Development - 428	-	1,826,872	1,500,642	(326,230)	-	-
Gifted & Talented - 438	-	117,920	523,809	405,889	-	-
Basic Skills - 441	-	3,970,235	4,174,287	204,052	-	-
Career & Technical - 445	-	276,776	481,180	204,404	-	-
Achievement & Integration - 448	-	1,352,557	1,274,619	(77,939)	-	-
Safe Schools - 449	-	347,275	128,012	(219,263)	-	-
Medical Assistance - 472	-	190,000	26,691	(163,309)	-	-
<b>Subtotal Restricted</b>	<b>(303,081)</b>	<b>18,746,154</b>	<b>19,548,845</b>	<b>755,486</b>	<b>(350,285)</b>	<b>(47,204)</b>
<b>Nonspendable</b>						
Prepays	657,884	-	-	(557,884)	100,000	(557,884)
<b>Subtotal Nonspendable - 460</b>	<b>657,884</b>	<b>-</b>	<b>-</b>	<b>(557,884)</b>	<b>100,000</b>	<b>(557,884)</b>
<b>Assigned Funds</b>						
Assigned - Technology Devices	-	-	-	250,000	250,000	250,000
<b>Subtotal Assigned - 462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total General Fund</b>	<b>1,067,254</b>	<b>94,996,682</b>	<b>94,960,640</b>	<b>0</b>	<b>1,103,297</b>	<b>36,043</b>
<b>Food Service Fund - 02</b>						
Inventory	49,221	-	-	-	49,221	-
<b>Subtotal Nonspendable - 460</b>	<b>49,221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,221</b>	<b>-</b>
<b>Restricted - 464</b>	<b>602,901</b>	<b>4,679,500</b>	<b>4,868,457</b>	<b>-</b>	<b>413,944</b>	<b>(188,957)</b>
<b>Total Food Service</b>	<b>652,122</b>	<b>4,679,500</b>	<b>4,868,457</b>	<b>-</b>	<b>463,165</b>	<b>(188,957)</b>
<b>Community Services - 04</b>						
<b>Restricted - 464</b>	<b>-</b>	<b>201,602</b>	<b>205,250</b>	<b>-</b>	<b>(3,648)</b>	<b>(3,648)</b>
<b>Restricted / Reserved</b>						
Community Ed - 431	(153,568)	1,008,967	1,085,470	-	(230,071)	(76,503)
ECFE - 432	120,562	536,337	590,774	-	66,125	(54,437)
Adult Basic Ed - 447	-	-	-	-	-	-
School Readiness - 444	223,272	1,172,406	944,779	-	450,899	227,627
<b>Restricted/Reserved - Subtotal</b>	<b>190,266</b>	<b>2,717,710</b>	<b>2,621,022</b>	<b>-</b>	<b>286,954</b>	<b>96,688</b>
<b>Unassigned - 463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Community Education</b>	<b>190,266</b>	<b>2,919,312</b>	<b>2,826,272</b>	<b>-</b>	<b>283,306</b>	<b>93,040</b>
<b>Construction - 06</b>						
<b>Restricted - 464</b>	<b>53,366,000</b>	<b>350,000</b>	<b>45,000,000</b>	<b>-</b>	<b>8,716,000</b>	<b>(44,650,000)</b>
<b>Total Construction Fund</b>	<b>53,366,000</b>	<b>350,000</b>	<b>45,000,000</b>	<b>-</b>	<b>8,716,000</b>	<b>(44,650,000)</b>
<b>Debt Service - 07</b>						
<b>Restricted/Reserved</b>						
Bond Refundings - 425	17,570,927	-	-	(17,570,927)	-	(17,570,927)
<b>Restricted/Reserved - Subtotal</b>	<b>17,570,927</b>	<b>-</b>	<b>-</b>	<b>(17,570,927)</b>	<b>-</b>	<b>(17,570,927)</b>
<b>Restricted - 464</b>	<b>3,099,816</b>	<b>20,500,000</b>	<b>38,205,000</b>	<b>17,570,927</b>	<b>2,965,743</b>	<b>(134,073)</b>
<b>Total Debt Service Fund</b>	<b>20,670,743</b>	<b>20,500,000</b>	<b>38,205,000</b>	<b>-</b>	<b>2,965,743</b>	<b>(17,705,000)</b>
<b>Trust - 08</b>	<b>328,463</b>	<b>7,100</b>	<b>12,000</b>	<b>-</b>	<b>323,563</b>	<b>(4,900)</b>
<b>Internal Service - (20 &amp; 21)</b>	<b>328,463</b>	<b>9,000,000</b>	<b>8,910,000</b>	<b>-</b>	<b>418,463</b>	<b>90,000</b>
<b>OPEB Irrevocable Trust - 45</b>	<b>4,726,221</b>	<b>450,000</b>	<b>184,000</b>	<b>-</b>	<b>4,992,221</b>	<b>266,000</b>
<b>Total All Funds:</b>	<b>81,329,532</b>	<b>132,902,594</b>	<b>194,966,369</b>	<b>0</b>	<b>19,265,758</b>	<b>(62,063,774)</b>



## SHAKOPEE PUBLIC SCHOOLS

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

January 31, 2018



REVENUE								January 31, 2018	January 31, 2017	January 31, 2016		
REVENUE CATEGORIES	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Received YTD	Encumb YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	January 31, 2017	January 31, 2016
STATE	70,787,829	74,409,199	75,903,741	76,668,726	32,658,129	-	44,010,597	42.6%	41.6%	43.5%	30,952,074	30,806,485
FEDERAL	2,033,546	2,608,594	2,000,140	2,230,754	725,982	-	1,504,772	32.5%	38.2%	43.6%	996,067	886,260
PROPERTY TAXES	9,136,671	13,303,807	13,852,370	13,852,370	6,722,417	-	7,129,953	48.5%	38.5%	48.1%	5,117,872	4,390,394
LOCAL (FEES, INTEREST, ETC.)	1,661,946	2,010,115	1,989,669	2,244,832	1,647,576	-	597,256	73.4%	62.4%	62.1%	1,254,709	1,032,158
<b>TOTALS</b>	<b>83,619,993</b>	<b>92,331,715</b>	<b>93,745,920</b>	<b>94,996,682</b>	<b>41,754,104</b>	<b>-</b>	<b>53,242,578</b>	<b>44.0%</b>	<b>41.5%</b>	<b>44.4%</b>	<b>38,320,722</b>	<b>37,115,297</b>

  

EXPENDITURES								January 31, 2018	January 31, 2017	January 31, 2016		
OBJECT SERIES	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	January 31, 2017	January 31, 2016
SALARIES & WAGES	54,395,343	56,814,018	55,638,697	56,967,196	27,069,616	-	29,897,580	47.5%	50.1%	49.8%	28,486,287	27,092,624
EMPLOYEE BENEFITS	16,116,270	16,535,540	16,142,171	16,593,273	8,308,730	-	8,284,544	50.1%	46.8%	47.1%	7,734,279	7,597,202
PURCHASED SERVICES	11,396,889	12,421,607	12,892,345	12,546,431	5,663,402	-	6,883,029	45.1%	47.2%	47.4%	5,860,709	5,401,355
SUPPLIES	2,657,733	3,097,134	3,283,007	2,789,380	1,516,450	-	1,272,930	54.4%	64.1%	56.7%	1,986,158	1,505,842
EQUIPMENT	3,682,046	4,296,160	4,428,675	5,678,669	4,568,229	-	1,110,440	80.4%	90.5%	65.9%	3,888,193	2,425,159
DEBT SERVICE	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	-	-
OTHER EXPENDITURES	625,227	621,008	392,080	385,690	329,138	-	56,552	85.3%	45.7%	70.9%	283,611	443,589
<b>TOTALS</b>	<b>88,873,508</b>	<b>93,785,468</b>	<b>92,776,975</b>	<b>94,960,640</b>	<b>47,455,564</b>	<b>-</b>	<b>47,505,075</b>	<b>50.0%</b>	<b>51.4%</b>	<b>50.0%</b>	<b>48,239,237</b>	<b>44,465,770</b>

  

PROGRAM SERIES								January 31, 2018	January 31, 2017	January 31, 2016		
PROGRAM SERIES	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expended YTD	Encumb YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	January 31, 2017	January 31, 2016
SITE ADMINISTRATION	4,976,080	4,932,004	5,045,458	5,055,064	2,772,767	-	2,282,297	54.9%	61.4%	58.4%	3,026,055	2,906,412
DISTRICT ADMINISTRATION	1,521,185	1,618,451	1,248,966	1,384,874	722,411	-	662,463	52.2%	64.7%	65.8%	1,047,530	1,000,797
SUPPORT SERVICES	1,502,414	1,374,162	(434,697)	1,846,970	702,736	-	1,144,234	38.0%	62.8%	58.2%	863,101	874,516
REGULAR INSTRUCTION	38,868,827	39,283,154	39,936,123	39,806,926	18,011,184	-	21,795,742	45.2%	46.5%	46.1%	18,270,416	17,900,912
EXTRA-CURRICULAR ACTIVITIES	2,137,843	2,461,422	2,428,544	2,268,512	1,298,060	-	970,452	57.2%	53.3%	53.3%	1,311,304	1,138,440
VOCATIONAL INSTRUCTION	891,170	949,696	587,494	717,005	297,693	-	419,312	41.5%	19.1%	25.0%	180,949	222,973
SPECIAL EDUCATION	17,064,715	18,362,447	18,294,395	17,876,710	8,529,448	-	9,347,262	47.7%	46.6%	47.3%	8,562,132	8,065,645
INSTRUCTIONAL SUPPORT	7,492,764	9,726,952	9,848,120	9,519,180	5,616,207	-	3,902,974	59.0%	61.7%	57.5%	5,998,571	4,305,089
PUPIL SUPPORT SERVICES	7,262,299	7,617,116	7,553,154	7,963,259	3,447,338	-	4,515,921	43.3%	42.9%	41.5%	3,271,374	3,016,118
FACILITIES	5,937,614	6,252,054	7,069,318	7,305,819	4,391,665	-	2,914,155	60.1%	67.1%	58.0%	4,198,020	3,441,796
OTHER FINANCING USES	1,218,599	1,208,010	1,200,100	1,216,320	1,666,056	-	(449,736)	137.0%	125.0%	130.7%	1,509,786	1,593,074
<b>TOTALS</b>	<b>88,873,508</b>	<b>93,785,468</b>	<b>92,776,975</b>	<b>94,960,640</b>	<b>47,455,564</b>	<b>-</b>	<b>47,505,075</b>	<b>50.0%</b>	<b>51.4%</b>	<b>50.0%</b>	<b>48,239,237</b>	<b>44,465,770</b>



SHAKOPEE PUBLIC SCHOOLS

REVENUE SUMMARY - BY MAJOR CATEGORY

January 31, 2018

THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE

Source Code	Description	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	January 31, 2018	Budget Remaining	REVISED	← ACTIVE BUDGET	BUDGET ANALYSIS			January 31, 2017	January 31, 2016	
								January 31, 2018	January 31, 2017	January 31, 2016	Current YTD vs. Prior YTD	Budget \$ Change from Prior Yr Actual			Budget % Change from Prior Yr Actual
<b>STATE AID</b>															
201	PERMANENT SCHOOL TRUST FUND	259,854	286,169	229,188	318,405	159,202	159,203	50.00%	49.39%	48.49%	17,869	32,236	11.26%	141,334	126,004
211	BASIC FORMULA	48,947,210	50,976,114	52,595,594	52,437,266	25,921,914	26,515,352	49.43%	49.04%	49.56%	921,765	1,461,152	2.87%	25,000,149	24,258,455
211	OPERATING CAPITAL	1,187,054	1,218,603	1,368,334	1,384,498	-	1,384,498	0.00%	0.00%	0.00%	-	165,895	13.61%	-	-
211	AREA LEARNING CENTER	794,007	728,002	725,000	725,000	-	725,000	0.00%	0.00%	0.00%	-	(3,002)	-0.41%	-	-
211	STAFF DEVELOPMENT	1,046,448	1,089,626	1,107,276	1,122,602	-	1,122,602	0.00%	0.00%	0.00%	-	32,976	3.03%	-	-
211	BASIC SKILLS - COMPENSATORY	3,456,127	3,836,350	3,846,564	3,969,863	-	3,969,863	0.00%	0.00%	0.00%	-	133,513	3.48%	-	-
211	LEARNING & DEVELOPMENT	1,923,010	1,888,739	1,856,311	1,826,872	-	1,826,872	0.00%	0.00%	0.00%	-	(61,867)	-3.28%	-	-
211	GIFTED & TALENTED	114,356	116,739	118,630	117,920	-	117,920	0.00%	0.00%	0.00%	-	1,181	1.01%	-	-
211	TRANSPORTATION	2,464,794	2,571,102	2,600,000	2,600,000	-	2,600,000	0.00%	0.00%	0.00%	-	28,898	1.12%	-	-
212	LITERACY INCENTIVE AID	498,291	493,544	500,000	484,936	-	484,936	0.00%	0.00%	85.05%	-	(8,608)	-1.74%	-	423,796
213	SHARED TIME	20,000	19,926	20,000	38,586	38,586	(0)	100.00%	100.00%	100.00%	18,660	18,660	93.65%	19,926	20,000
227	ABATEMENT AID	20,059	44,961	20,000	18,275	16,447	1,828	90.00%	84.93%	90.00%	(21,737)	(26,686)	-59.35%	38,184	18,053
229	DISPARITY REDUCTION AID	29	34	50	50	-	50	0.00%	0.00%	90.02%	-	16	45.43%	-	26
234	HOMESTEAD/AG CREDIT	2,882	4,035	3,000	3,000	-	3,000	0.00%	0.00%	90.00%	-	(1,035)	-25.65%	-	2,594
258	OTHER STATE CREDITS	205	874	200	200	-	200	0.00%	0.00%	90.00%	-	(674)	-77.11%	-	184
300	ACHIEVEMENT & INTEGRATION	782,294	902,377	850,190	850,190	440,262	409,928	51.78%	18.54%	97.48%	272,955	(52,187)	-5.78%	167,307	762,597
300	A&I - INCENTIVE	61,942	-	91,620	91,620	-	91,620	0.00%	0.00%	0.00%	-	91,620	#DIV/0!	-	-
300	TEACHER DEV & EVAL	(1)	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
300	AMERICAN INDIAN ED	68,952	69,243	70,000	70,000	-	70,000	0.00%	50.12%	348.77%	(34,702)	757	1.09%	34,702	240,480
300	DEFERRED MAINTENANCE	23,337	-	-	-	-	-	0.00%	0.00%	195.10%	-	-	0.00%	-	45,530
300	NONPUBLIC TRANSPORTATION	226,361	237,428	225,000	232,000	116,000	116,000	50.00%	54.58%	0.00%	(13,588)	(5,428)	-2.29%	129,589	-
300	CAREER TECH - CHILD W DISAB	82,618	65,616	87,500	87,500	-	87,500	0.00%	0.00%	82.60%	-	21,884	33.35%	-	68,244
300	LTFM AID	-	340,653	614,284	629,801	-	629,801	0.00%	0.00%	0.00%	-	289,148	84.88%	-	-
300	TELECOM EQUITY AID	-	42,831	-	40,000	-	40,000	0.00%	0.00%	0.00%	-	(2,831)	-6.61%	-	-
360	STATE SPECIAL ED	7,688,156	8,968,325	8,910,000	9,505,142	5,934,153	3,570,989	62.43%	60.08%	62.90%	546,289	536,817	5.99%	5,387,864	4,835,571
370	OTHER STATE AID	86,769	177,438	65,000	115,000	31,564	83,436	27.45%	18.61%	5.70%	(1,456)	(62,438)	-35.19%	33,020	4,950
397	SPECIAL SITUATIONS REVENUE	1,033,075	330,469	-	-	-	-	0.00%	0.00%	0.00%	-	(330,469)	-100.00%	-	-
<b>TOTAL STATE AID</b>		<b>70,787,829</b>	<b>74,409,199</b>	<b>75,903,741</b>	<b>76,668,726</b>	<b>32,658,129</b>	<b>44,010,597</b>	<b>42.60%</b>	<b>41.60%</b>	<b>43.52%</b>	<b>1,706,055</b>	<b>2,259,527</b>	<b>3.04%</b>	<b>30,952,074</b>	<b>30,806,485</b>
<b>FEDERAL</b>															
401/400	TITLE I, PART A	428,668	700,946	460,000	656,673	176,915	479,758	26.94%	35.91%	42.27%	(74,813)	(44,273)	-6.32%	251,728	181,201
406/400	TITLE I, PART D	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
414/400	TITLE II, PART A	73,980	90,585	70,000	141,187	34,112	107,075	24.16%	25.75%	23.86%	10,782	50,602	55.86%	23,330	17,649
417/400	TITLE III, PART A	68,763	113,289	60,000	120,830	35,969	84,861	29.77%	34.69%	40.31%	(3,328)	7,541	6.66%	39,296	27,717
419/400	IDEA PART B, SEC 611	1,345,193	1,570,535	1,295,140	1,190,755	456,118	734,637	38.30%	39.66%	44.16%	(166,810)	(379,780)	-24.18%	622,928	594,096
420/400	IDEA PART B, SEC 619 PRESCHOOL	26,928	27,686	25,000	26,220	7,406	18,814	28.25%	35.50%	66.84%	(2,422)	(1,466)	-5.30%	9,828	17,998
422/400	SPED BIRTH TO 2	36,046	43,887	40,000	43,594	15,463	28,131	35.47%	36.19%	51.54%	(421)	(293)	-0.67%	15,883	18,578
435/400	SPED, CIMP	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
510/400	INDIAN ED	35,550	37,996	30,000	30,000	-	30,000	0.00%	87.04%	81.64%	(33,073)	(7,996)	-21.04%	33,073	29,022
499/400	FEDERAL - OTHER	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
628/405	CARL PERKINS	18,420	23,669	20,000	21,495	-	21,495	0.00%	0.00%	0.00%	-	(2,174)	-9.19%	-	-
<b>TOTAL FEDERAL</b>		<b>2,033,546</b>	<b>2,608,594</b>	<b>2,000,140</b>	<b>2,230,754</b>	<b>725,982</b>	<b>1,504,772</b>	<b>32.54%</b>	<b>38.18%</b>	<b>43.58%</b>	<b>(270,085)</b>	<b>(377,840)</b>	<b>-14.48%</b>	<b>996,067</b>	<b>886,260</b>
<b>LEVY</b>															
001	GENERAL LEVY	3,886,114	5,082,921	5,078,334	5,078,334	6,722,417	(1,644,083)	132.37%	100.69%	112.98%	1,604,545	(4,587)	-0.09%	5,117,872	4,390,394
001	OPERATING CAPITAL	2,250,262	2,337,045	2,108,581	2,108,581	-	2,108,581	0.00%	0.00%	0.00%	-	(228,464)	-9.78%	-	-



SHAKOPEE PUBLIC SCHOOLS

REVENUE SUMMARY - BY MAJOR CATEGORY

January 31, 2018

THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE

Source Code	Description	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	January 31, 2018	Budget Remaining	BUDGET ANALYSIS			SCHOOL FINANCES .COM				
								REVISSED January 31, 2018	← ACTIVE BUDGET January 31, 2017	January 31, 2016	Current YTD vs. Prior YTD	Budget \$ Change from Prior Yr Actual	Budget % Change from Prior Yr Actual	January 31, 2017	January 31, 2016
001	ACHIEVE & INTEGRATION	337,511	347,218	409,002	409,002	-	409,002	0.00%	0.00%	0.00%	-	61,784	17.79%	-	-
001	A&I INCENTIVE	26,404	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
001	SAFE SCHOOLS	309,058	318,905	347,275	347,275	-	347,275	0.00%	0.00%	0.00%	-	28,370	8.90%	-	-
001	HEALTH & SAFETY	180,755	108,694	(71,554)	(71,554)	-	(71,554)	0.00%	0.00%	0.00%	-	(180,248)	-165.83%	-	-
001	LTFM	-	873,437	1,357,535	1,357,535	-	1,357,535	0.00%	0.00%	0.00%	-	484,098	55.42%	-	-
001	DEFERRED MAINTENANCE	363,411	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
001	CAPITAL PROJECTS	-	2,500,000	3,011,717	3,011,717	-	3,011,717	0.00%	0.00%	0.00%	-	511,717	20.47%	-	-
001	OPEB	390,076	352,787	192,204	192,204	-	192,204	0.00%	0.00%	0.00%	-	(160,583)	-45.52%	-	-
001	CAREER & TECH	151,951	189,275	189,276	189,276	-	189,276	0.00%	0.00%	0.00%	-	1	0.00%	-	-
005	UNEMPLOYMENT	17,919	17,919	-	-	-	-	0.00%	0.00%	0.00%	-	(17,919)	-100.00%	-	-
009	FISCAL DISPARITIES	1,098,167	1,060,931	1,100,000	1,100,000	-	1,100,000	0.00%	0.00%	0.00%	-	39,069	3.68%	-	-
010	COUNTY APPORTIONMENT	125,042	114,674	130,000	130,000	-	130,000	0.00%	0.00%	0.00%	-	15,326	13.36%	-	-
	<b>TOTAL - LEVY</b>	<b>9,136,671</b>	<b>13,303,807</b>	<b>13,852,370</b>	<b>13,852,370</b>	<b>6,722,417</b>	<b>7,129,953</b>	<b>48.53%</b>	<b>38.47%</b>	<b>48.05%</b>	<b>1,604,545</b>	<b>548,563</b>	<b>4.12%</b>	<b>5,117,872</b>	<b>4,390,394</b>
	<b>LOCAL - TUITION, FEES, ADMISSIONS, GIFTS &amp; OTHER</b>														
031-040	TUITION FROM OTH MN SCH DISTRICT	1,250	-	1,275	1,275	-	1,275	0.00%	0.00%	80.00%	-	1,275	#DIV/0!	-	1,000
050	FEES FROM PATRONS	12,064	11,425	12,411	12,411	6,661	5,750	53.67%	83.11%	79.47%	(2,835)	986	8.63%	9,495	9,588
052	BOYS/GIRLS ACTIVITY FEES	248,662	244,675	375,000	300,000	157,709	142,291	52.57%	58.41%	56.66%	14,804	55,325	22.61%	142,905	140,897
054	PARKING	35,180	32,370	55,600	55,600	58,325	(2,725)	104.90%	99.60%	95.26%	26,085	23,230	71.76%	32,240	33,511
059	STUDENT FINES / WORKBOOKS	842	1,697	915	915	2,292	(1,377)	250.53%	78.00%	30.34%	969	(782)	-46.08%	1,324	255
060	ADMISSIONS	88,105	92,736	95,405	95,405	85,301	10,104	89.41%	74.14%	81.70%	16,551	2,669	2.88%	68,750	71,985
071	MEDICAL ASSISTANCE / 3RD PARTY BILLING	177,953	191,581	170,000	190,000	73,042	116,958	38.44%	33.25%	30.07%	9,339	(1,581)	-0.83%	63,703	53,517
088-089	RENT OF HOUSE	14,225	12,993	14,510	14,510	7,126	7,384	49.11%	42.28%	56.06%	1,633	1,517	11.68%	5,493	7,975
092	INTEREST INCOME	12,578	25,176	50,000	20,000	119,665	(99,665)	598.32%	284.27%	252.23%	48,097	(5,176)	-20.56%	71,568	31,725
093	RENT FROM SCHOOL FACILITY	18,500	10,300	18,870	18,870	12,795	6,075	67.81%	60.00%	60.00%	6,615	8,570	83.20%	6,180	11,100
094	RENT FROM SCHOOL PROPERTY	8,240	9,000	8,405	8,405	-	8,405	0.00%	100.00%	60.68%	(9,000)	(595)	-6.61%	9,000	5,000
095	PRINTING CHARGES	8,552	5,889	8,723	8,723	2,822	5,901	32.35%	48.00%	27.51%	(5)	2,834	48.12%	2,827	2,353
096	GIFTS & DONATIONS	143,581	163,861	161,632	143,510	11,143	132,367	7.76%	41.32%	53.47%	(56,559)	(20,351)	-12.42%	67,702	76,774
099	MISCELLANEOUS REVENUE	728,618	1,007,339	850,723	850,723	684,609	166,114	80.47%	64.78%	71.01%	32,035	(156,616)	-15.55%	652,575	517,424
620	VENDING SALES	3,192	4,198	3,256	3,256	3,990	(734)	122.54%	57.98%	59.68%	1,556	(942)	-22.44%	2,434	1,905
621	MATERIAL SALES TO STUDENTS	159,748	140,931	162,944	162,944	63,593	99,351	39.03%	50.66%	41.74%	(7,801)	22,013	15.62%	71,394	66,675
623	SALE OF REAL PROPERTY	-	-	-	306,745	306,745	1	100.00%	0.00%	0.00%	306,745	306,745	#DIV/0!	-	-
624	SALE OF EQUIPMENT	-	4,022	-	51,540	51,540	-	100.00%	0.00%	0.00%	51,540	47,518	1181.44%	-	-
625	INSURANCE RECOVERY	-	14,311	-	-	-	-	0.00%	88.65%	0.00%	(12,687)	(14,311)	-100.00%	12,687	-
628	JUDGEMENTS FOR THE DISTRICT	656	5,942	-	-	219	(219)	#DIV/0!	46.54%	72.22%	(2,547)	(5,942)	-100.00%	2,765	474
629	FIRE SAFETY - H&S OTHER REV	-	31,669	-	-	-	-	0.00%	100.00%	0.00%	(31,669)	(31,669)	-100.00%	31,669	-
649	PERMANENT TRANSFERS IN	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
	<b>TOTAL - LOCAL</b>	<b>1,661,946</b>	<b>2,010,115</b>	<b>1,989,669</b>	<b>2,244,832</b>	<b>1,647,576</b>	<b>597,256</b>	<b>73.39%</b>	<b>62.42%</b>	<b>62.11%</b>	<b>392,867</b>	<b>234,717</b>	<b>11.68%</b>	<b>1,254,709</b>	<b>1,032,158</b>
	<b>GENERAL FUND TOTAL</b>	<b>83,619,993</b>	<b>92,331,715</b>	<b>93,745,920</b>	<b>94,996,682</b>	<b>41,754,104</b>	<b>53,242,578</b>	<b>43.95%</b>	<b>41.50%</b>	<b>44.39%</b>	<b>3,433,382</b>	<b>2,664,967</b>	<b>2.89%</b>	<b>38,320,722</b>	<b>37,115,297</b>



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT  
CODE

January 31, 2018

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

OBJECT CODE	DESCRIPTION	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expenses YTD	Budget Remaining	THIS REPORT SHOWS EXPENDITURE HISTORY AND CURRENT YEAR ACTIVITY BY OBJECT CODE					
								REVISD January 31, 2018 % of Budget Expended	ACTIVE BUDGET January 31, 2017 % of Actuals Expended	January 31, 2016 % of Actuals Expended	Current YTD vs. Prior YTD	January 31, 2017	January 31, 2016
<b>SALARIES AND WAGES</b>													
101	School Board	33,622	32,500	32,658	32,500	16,250	16,250	50.00%	50.00%	51.67%	-	16,250	17,372
110	Admin / Supv	244,007	278,998	244,330	244,330	61,636	182,694	25.23%	57.46%	70.15%	(98,674)	160,310	171,172
111	Principals	2,505,605	2,427,215	2,501,663	2,620,606	1,482,048	1,138,559	56.55%	66.92%	61.67%	(142,241)	1,624,289	1,545,320
113	Managers	190,587	176,344	174,696	167,465	115,985	51,480	69.26%	82.41%	72.00%	(29,335)	145,320	137,215
115	Coordinators	832,623	889,423	875,493	854,485	484,855	369,630	56.74%	58.03%	60.15%	(31,308)	516,162	500,783
116	Directors	1,079,189	1,033,448	755,206	1,052,912	513,235	539,677	48.74%	70.09%	64.82%	(211,141)	724,376	699,487
118	Comm Relations Coord	134,184	114,855	111,683	70,390	39,478	30,912	56.08%	73.71%	61.53%	(45,180)	84,658	82,565
130	Custodial	1,755,591	1,505,958	1,327,906	1,504,914	902,519	602,396	59.97%	61.75%	58.05%	(27,379)	929,898	1,019,205
131	Custodial OT	-	20,004	7,468	49,576	32,365	17,211	65.28%	0.00%	0.00%	32,365	-	-
132	Custodial OT Reimb.	(38,363)	(48,260)	(32,960)	(40,000)	(19,760)	(20,240)	49.40%	51.90%	50.41%	5,287	(25,047)	(19,339)
133	Custodial Subs	68,258	53,537	70,000	70,000	28,429	41,571	40.61%	51.73%	51.52%	735	27,695	35,170
134	Parking Attendant	44,070	17,775	17,953	2,130	-	2,130	0.00%	46.90%	48.62%	(8,337)	8,337	21,426
140	Inst Sal Licensed	32,497,089	33,334,907	34,217,197	33,231,944	14,991,678	18,240,266	45.11%	47.01%	46.41%	(678,273)	15,669,951	15,082,201
141	Inst Sal Non-Licensd	220,462	135,916	159,111	89,300	3,549	85,751	3.97%	66.75%	52.14%	(87,175)	90,724	114,948
143	Lic Instruct Support Svcs	1,893,922	2,075,296	1,951,537	1,785,380	847,714	937,667	47.48%	45.68%	43.33%	(100,299)	948,013	820,710
144	Non lic Instr Support	36,580	20,647	31,982	44,124	43,901	223	99.49%	82.33%	44.28%	26,904	16,997	16,199
145	Substitute Teacher	676,184	732,719	650,059	682,357	308,341	374,016	45.19%	50.93%	49.72%	(64,823)	373,165	336,227
146	Sub Non-Lic Class/Inst Sal	-	71,906	46,850	119,500	59,989	59,511	50.20%	24.01%	0.00%	42,725	17,265	-
150	Physical Therapist	132,500	121,513	116,817	128,458	59,093	69,365	46.00%	49.05%	48.34%	(515)	59,607	64,054
151	Occupational Therapist	250,620	260,767	269,299	265,505	121,467	144,038	45.75%	46.15%	46.10%	1,115	120,353	115,546
152	Ed Speech/Lang Pathologist	1,350,743	1,433,253	1,526,948	1,399,090	624,371	774,719	44.63%	46.68%	45.73%	(44,658)	669,029	617,753
154	School Nurse	303,554	344,235	342,911	363,906	171,084	192,822	47.01%	46.62%	47.92%	10,614	160,470	145,456
155	Licensed Nurse	287,475	304,265	330,479	328,738	174,322	154,416	53.03%	52.25%	49.52%	15,339	158,983	142,347
156	Social Worker	598,123	582,492	622,045	644,500	295,703	348,797	45.88%	46.45%	47.44%	25,137	270,566	283,763
157	Psychologist	483,173	532,100	551,418	505,897	240,242	265,656	47.49%	46.05%	47.58%	(4,814)	245,056	229,870
161	Certified Para & PCA	3,268,629	3,173,634	3,328,606	3,213,879	1,547,281	1,666,598	48.14%	51.47%	50.19%	(86,160)	1,633,442	1,640,534
163	Foreign Lang Interpreter	3,625	7,364	6,747	9,345	4,015	5,330	42.96%	50.81%	68.10%	273	3,741	2,469
170	Non lic Instr Support	2,991,914	4,294,946	4,272,694	4,292,485	2,396,173	1,896,312	55.82%	51.79%	60.91%	171,693	2,224,479	1,822,420
171	Non Instrut Support OT	-	588	-	5,925	5,451	474	92.00%	0.00%	0.00%	5,451	-	-
174	Therapeutic Rec Svc & DAPE Specialist	233,874	299,397	318,162	297,807	134,735	163,072	45.24%	43.39%	41.93%	4,822	129,913	98,053
175	Cultural Liaison	283,080	297,483	317,076	317,694	150,008	167,686	47.22%	51.50%	48.88%	(3,183)	153,191	138,379
180	Salary - Non Lic (Basic Skills)	1,350	1,350	1,339	6,550	-	6,550	0.00%	0.00%	0.00%	-	-	-
185	Other Licensed Salary Payments	565,089	674,814	629,450	660,472	283,906	376,565	42.99%	58.12%	58.86%	(108,292)	392,199	332,603
186	Athletics	662,383	755,340	769,632	691,785	468,061	223,723	67.66%	57.81%	57.60%	31,434	436,627	381,509
187	Extra-Curricular	3,205	23,131	15,231	23,131	19,046	4,085	82.34%	36.63%	19.27%	10,573	8,473	618
188	Other Non-Lic Salaries	32,848	38,089	23,086	32,143	16,130	16,013	50.18%	31.59%	48.61%	4,096	12,034	15,969
191	Severance	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
195	Chargeback (Salaries & Wages)	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
197	Contingency	-	-	(1,818,982)	400,000	-	400,000	0.00%	0.00%	0.00%	-	-	-





**SHAKOPEE PUBLIC SCHOOLS**

**EXPENDITURES BY OBJECT CODE**  
January 31, 2018

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



OBJECT CODE	DESCRIPTION	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expenses YTD	Budget Remaining	REVISED	ACTIVE BUDGET		Current YTD vs. Prior YTD	January 31, 2017	January 31, 2016
								January 31, 2018	January 31, 2017	January 31, 2016			
								% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
199	Full Caf Plans/Cash In Lieu of Benefits	769,547	796,069	872,907	797,972	446,315	351,657	55.93%	60.27%	62.46%	(33,447)	479,761	480,622
	<b>TOTAL SALARIES AND WAGES</b>	<b>54,395,343</b>	<b>56,814,018</b>	<b>55,638,697</b>	<b>56,967,196</b>	<b>27,069,616</b>	<b>29,897,580</b>	<b>47.52%</b>	<b>50.14%</b>	<b>49.81%</b>	<b>(1,416,671)</b>	<b>28,486,287</b>	<b>27,092,624</b>
<b>EMPLOYEE BENEFITS</b>													
210	FICA	3,931,794	4,105,247	4,410,990	4,185,251	1,935,855	2,249,397	46.25%	49.68%	49.36%	(103,514)	2,039,368	1,940,761
214	PERA	754,053	756,870	818,283	688,839	407,865	280,974	59.21%	56.23%	55.07%	(17,757)	425,623	415,246
218	TRA	4,255,688	3,402,707	3,486,078	3,409,682	1,562,789	1,846,892	45.83%	48.28%	36.49%	(79,914)	1,642,704	1,553,078
220	Group Hospitalization	4,596,468	5,824,978	4,924,225	5,753,905	3,104,566	2,649,339	53.96%	41.79%	51.76%	670,536	2,434,030	2,378,962
230	Group Life	54,261	46,192	56,072	56,474	111,285	(54,811)	197.06%	6.59%	6.28%	108,242	3,043	3,407
235	Group Dental Insurance	715,922	731,594	725,342	698,695	344,452	354,243	49.30%	47.72%	47.36%	(4,689)	349,141	339,091
240	Long Term Disability	98,837	102,811	106,268	105,155	35,338	69,817	33.61%	36.72%	48.25%	(2,415)	37,753	47,684
250	Sheltered Annuity	963,105	999,890	975,550	979,543	473,375	506,168	48.33%	49.59%	49.56%	(22,466)	495,841	477,311
251	Employer-Sponsored HRA, HSA	128,096	68,291	126,789	126,900	3,022	123,878	2.38%	0.00%	53.16%	3,022	-	68,096
260	Other Employees Ins	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
270	Workmens Compensat	374,798	276,648	267,800	267,800	300,913	(33,113)	112.36%	105.29%	93.08%	9,626	291,287	348,869
280	Unemploy Compensat	33,591	19,020	18,030	18,030	5,774	12,256	32.02%	81.44%	73.52%	(9,716)	15,489	24,697
290	OPEB distrib excess of ARC	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
291	Retiree Health Ins. Benefits	209,657	201,292	226,744	203,000	23,496	179,504	11.57%	0.00%	0.00%	23,496	-	-
295	Employee Benefits Chargeback	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
297	Contingency	-	-	-	100,000	-	100,000	0.00%	0.00%	0.00%	-	-	-
299	Other Employee Benefits	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>16,116,270</b>	<b>16,535,540</b>	<b>16,142,171</b>	<b>16,593,273</b>	<b>8,308,730</b>	<b>8,284,544</b>	<b>50.07%</b>	<b>46.77%</b>	<b>47.14%</b>	<b>574,451</b>	<b>7,734,279</b>	<b>7,597,202</b>
<b>PURCHASED SERVICES</b>													
302	Fed Subaward > \$25,000	5,000	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	5,000
303	Fed Subaward up to \$25,000	51,549	50,683	39,649	39,649	24,493	15,156	61.77%	50.60%	66.44%	(1,154)	25,647	34,250
304	Fed subaward excess \$25,000	-	13,853	14,266	14,266	2,585	11,681	18.12%	0.00%	0.00%	2,585	-	-
305	Consult Fee/Fees Ser	1,772,627	2,008,914	2,740,761	1,834,213	914,512	919,701	49.86%	46.76%	50.40%	(24,761)	939,273	893,446
306	Special Ed Legal Fees	4,593	23,580	24,205	24,205	-	24,205	0.00%	97.67%	53.14%	(23,030)	23,030	2,441
308	Fed Tuition Bill Pymt Up to \$25,000	25,000	25,000	25,000	-	-	-	0.00%	0.00%	0.00%	-	-	-
309	Fed Tuition Bill Pymt in Excess of \$25,000	100,000	275,000	100,000	-	-	-	0.00%	0.00%	0.00%	-	-	-
311	Fed Tuition Bill Pymt in Excess of \$25,000	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
312	Officials	85,103	65,850	89,474	89,474	31,504	57,970	35.21%	49.58%	51.69%	(1,144)	32,648	43,986
320	Communication/Phone	90,526	127,934	99,830	121,670	62,329	59,341	51.23%	51.38%	54.56%	(3,406)	65,735	49,387
321	Delivery Service	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
329	Postage & Express	46,691	53,924	51,106	48,538	20,839	27,699	42.93%	63.40%	61.74%	(13,350)	34,190	28,828
330	Electricity	1,119,753	1,085,532	1,181,225	1,200,500	711,710	488,790	59.28%	59.71%	51.93%	63,589	648,121	581,481
331	Water & Sewage	108,131	95,014	116,314	116,314	70,970	45,344	61.02%	56.12%	51.28%	17,651	53,318	55,450
332	Refuse Removal	51,690	67,629	60,492	71,583	28,633	42,950	40.00%	54.02%	53.68%	(7,900)	36,534	27,746
333	Natural Gas	-	243,932	-	255,103	79,150	175,953	31.03%	0.00%	0.00%	79,150	-	-



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT

CODE

January 31, 2018

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

OBJECT CODE	DESCRIPTION	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expenses YTD	Budget Remaining	REVISED	ACTIVE BUDGET		Current YTD vs. Prior YTD	January 31, 2017	January 31, 2016
								January 31, 2018	January 31, 2017	January 31, 2016			
								% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
339	Ed Speech/Lang Pathologist	47,975	-	25,000	-	-	-	0.00%	0.00%	43.91%	-	-	21,065
340	Prop & Liab Insurance	202,003	181,926	164,800	180,000	191,497	(11,497)	106.39%	97.25%	100.00%	14,571	176,926	202,003
343	Vehicle Insurance	9,181	9,165	10,300	10,300	11,539	(1,239)	112.03%	100.00%	100.00%	2,374	9,165	9,181
349	Maintenance Agreement	32,954	183,593	40,000	40,000	34,525	5,475	86.31%	78.51%	132.87%	(109,617)	144,142	43,788
350	Repairs & Maintenance Svcs	205,740	142,374	107,260	110,910	31,046	79,864	27.99%	42.98%	16.76%	(30,150)	61,197	34,478
352	Repairs & Maint - Equipment	30,018	66,079	60,049	63,214	17,172	46,042	27.16%	88.91%	128.22%	(41,582)	58,753	38,489
353	Repairs & Maint - Upkeep of Grounds	-	56,405	45,320	45,320	25,678	19,642	56.66%	70.22%	#DIV/0!	(13,929)	39,606	36,841
354	Repairs & Maint - Buildings	55,047	29,084	37,183	37,183	6,617	30,566	17.80%	102.92%	87.43%	(23,318)	29,935	48,125
357	Interpreter for Deaf Svcs up to \$25,000	1,446	2,214	1,803	1,288	152	1,136	11.80%	63.07%	37.76%	(1,244)	1,396	546
358	Foreign Lang Interp Svcs up to \$25,000	16,977	21,173	22,336	22,336	13,034	9,302	58.36%	53.19%	59.57%	1,773	11,262	10,114
361	Contracted Transportation	4,746,240	5,056,100	5,117,438	5,570,964	2,215,620	3,355,344	39.77%	43.29%	42.78%	26,893	2,188,727	2,030,256
363	Snow Removal	186,635	218,878	218,543	218,543	51,485	167,058	23.56%	70.72%	77.59%	(103,303)	154,788	144,810
364	Title I Transp.	-	-	-	-	11,322	(11,322)	#DIV/0!	0.00%	0.00%	11,322	-	-
365	Intopt Chargebacks	7,648	10,210	8,150	10,500	3,155	7,345	30.05%	50.11%	46.17%	(1,962)	5,117	3,532
366	Travel	354,193	313,147	324,777	272,587	86,671	185,916	31.80%	61.37%	55.72%	(105,503)	192,174	197,364
367	Out of State Travel	16,000	2,187	2,200	2,200	-	2,200	0.00%	51.22%	100.00%	(1,120)	1,120	16,000
368	Auto Allowance	140,048	139,826	145,745	131,287	77,508	53,779	59.04%	58.67%	62.31%	(4,530)	82,038	87,259
369	Entry Fees / Student Travel	115,546	135,189	105,060	102,860	81,424	21,436	79.16%	49.14%	44.03%	14,996	66,428	50,879
370	Operating Leases or Rentals	510,952	639,720	649,800	649,800	387,679	262,121	59.66%	46.16%	0.00%	92,411	295,268	-
371	Physical Therapist < \$25,000	-	20,916	21,320	-	-	-	0.00%	0.00%	0.00%	-	-	-
373	Ed Speech/Lang Pathologist up to \$25,000	50,000	24,800	25,000	53,206	45,282	7,924	85.11%	4.19%	100.00%	44,242	1,040	50,000
376	Licensed Nurse up to \$25,000	-	14,860	24,000	24,000	-	24,000	0.00%	100.00%	0.00%	(14,860)	14,860	-
380	Advertising & Publishing	17,361	12,449	13,390	11,150	7,254	3,896	65.06%	77.09%	48.90%	(2,342)	9,596	8,490
381	Printing & Binding	36,390	22,257	23,658	11,148	2,382	8,766	21.37%	89.01%	35.09%	(17,429)	19,812	12,770
382	Print Calendar	12,251	16,668	17,170	-	-	-	0.00%	100.00%	100.00%	(16,668)	16,668	12,251
385	Printing Chargeback	(7,804)	(11,659)	(19,131)	3,268	(5,932)	9,200	-181.51%	50.81%	52.92%	(7)	(5,924)	(4,130)
387	Printing Chargeback	-	-	-	-	-	-	0.00%	0.00%	#DIV/0!	-	-	277,397
389	Staff Tuition & Oth Reimb	-	300	567	567	-	567	0.00%	0.00%	0.00%	-	-	-
390	Pymts for Ed Purp to Oth MN Sch Dist	429,710	363,604	364,309	364,309	180,714	183,595	49.60%	42.32%	14.63%	26,844	153,870	62,855
393	SPED and Transitional Contracted Svcs	367,980	307,234	415,149	415,149	71,500	343,649	17.22%	0.25%	13.09%	70,746	754	48,151
394	Pymts for Ed Purposes to Oth Agencies - No	191,654	201,588	208,992	208,992	138,183	70,809	66.12%	61.99%	45.66%	13,222	124,961	87,510
396	Salary Purch from Anoth Sch Dist	122,374	79,382	129,828	129,828	23,687	106,141	18.24%	27.82%	0.09%	1,603	22,083	105
397	Benefits Purch from Anoth Sch Dist	37,528	25,093	39,813	39,813	7,482	32,331	18.79%	32.61%	0.04%	(701)	8,184	16
398	Interdepartmental Chargeback	-	-	-	-	-	-	0.00%	#DIV/0!	#DIV/0!	(118,269)	118,269	149,196
399	Purch of SPED Contracted Svcs from anoth	182	-	194	194	-	194	0.00%	0.00%	0.00%	-	-	-
<b>TOTAL PURCHASED SERVICES</b>		<b>11,396,889</b>	<b>12,421,607</b>	<b>12,892,345</b>	<b>12,546,431</b>	<b>5,663,402</b>	<b>6,883,029</b>	<b>45.14%</b>	<b>47.18%</b>	<b>47.39%</b>	<b>(197,307)</b>	<b>5,860,709</b>	<b>5,401,355</b>
<b>SUPPLIES</b>													
401	Non Instr General Supplies	849,596	843,771	738,211	736,328	381,185	355,143	51.77%	62.89%	60.71%	(149,436)	530,621	515,754
405	Awards	4,138	5,976	7,500	7,500	5,922	1,578	78.96%	66.68%	58.89%	1,938	3,985	2,436



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT  
CODE January 31, 2018

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

OBJECT CODE	DESCRIPTION	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expenses YTD	Budget Remaining	REVISD ACTIVE BUDGET			Current YTD vs. Prior YTD	SCHOOL FINANCES .COM	
								January 31, 2018 % of Budget Expended	January 31, 2017 % of Actuals Expended	January 31, 2016 % of Actuals Expended		January 31, 2017	January 31, 2016
406	Instructional Software Licensing	-	223,063	242,500	215,500	192,397	23,103	89.28%	77.14%	0.00%	20,317	172,080	-
410	Co-Ex-Curricular Supplies	196,495	163,842	167,878	167,878	73,508	94,370	43.79%	54.65%	47.17%	(16,032)	89,539	92,693
411	Medical Trainer	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
415	Team Uniforms	40,678	55,124	46,000	46,000	7,284	38,716	15.83%	66.99%	56.76%	(29,646)	36,929	23,090
416	State Tournament	3,778	6,070	3,500	3,500	250	3,250	7.14%	4.73%	12.14%	(37)	287	459
430	Non-Individ Instr Supplies	737,329	708,764	658,971	705,514	338,786	366,728	48.02%	62.69%	53.70%	(105,544)	444,330	395,970
432	Curriculum Development	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
433	Individ Instr Supplies	122,882	81,654	94,083	96,983	42,374	54,609	43.69%	87.20%	57.93%	(28,826)	71,200	71,188
437	Home Base Coop	9,908	9,769	10,500	10,500	3,111	7,389	29.63%	27.21%	24.85%	453	2,658	2,462
440	Fuels	250,160	12,104	270,000	12,404	7,809	4,595	62.95%	956.74%	56.75%	(107,998)	115,807	141,965
442	Maintenance & Supplies	28	429	-	-	325	(325)	#DIV/0!	11.08%	0.00%	277	48	-
450	Materials Purch for Resale	62,979	87,005	52,620	56,000	982	55,018	1.75%	6.08%	7.08%	(4,304)	5,286	4,459
455	Non-Instructional Tech Supplies	-	614	5,500	5,500	3,284	2,216	59.70%	992.05%	0.00%	(2,804)	6,088	-
456	Instructional Tech Supplies	-	147,564	137,000	215,000	149,034	65,966	69.32%	91.63%	0.00%	13,824	135,210	-
460	Textbooks & Workbooks	52,705	10,213	31,500	16,500	23,610	(7,110)	143.09%	99.96%	88.74%	13,401	10,209	46,771
461	Standardized Tests	107,845	76,099	76,100	76,100	97,864	(21,764)	128.60%	99.99%	71.08%	21,776	76,088	76,657
465	Non-Instructional Technology Devices	-	13,651	3,500	3,500	2,992	508	85.48%	25.24%	0.00%	(454)	3,446	-
466	Instructional Technology Devices	-	446,051	570,000	326,364	141,588	184,776	43.38%	34.18%	0.00%	(10,886)	152,475	-
470	Media Resources	48,785	45,755	47,235	9,107	12,186	(3,079)	133.81%	59.28%	69.40%	(14,936)	27,122	33,857
480	A-V Aids	7,374	7,736	4,017	3,600	866	2,734	24.06%	42.24%	31.15%	(2,402)	3,268	2,297
489	Periodicals & Newspapers	5,619	2,638	4,531	3,491	1,352	2,139	38.72%	75.23%	99.83%	(633)	1,985	5,610
490	Food	157,435	149,242	111,861	72,111	29,743	42,368	41.25%	65.33%	57.28%	(67,756)	97,499	90,172
	<b>TOTAL SUPPLIES</b>	<b>2,657,733</b>	<b>3,097,134</b>	<b>3,283,007</b>	<b>2,789,380</b>	<b>1,516,450</b>	<b>1,272,930</b>	<b>54.37%</b>	<b>64.13%</b>	<b>56.66%</b>	<b>(469,708)</b>	<b>1,986,158</b>	<b>1,505,842</b>
	<b>EQUIPMENT</b>												
505	Non Instruct Tech Software	-	200,979	220,000	220,000	193,921	26,079	88.15%	97.22%	0.00%	(1,472)	195,393	-
511	Site or Grounds Improvement	6,042	-	-	-	-	-	0.00%	0.00%	100.00%	-	-	6,042
520	Building Acquisition or Construction	9,600	-	-	-	-	-	0.00%	0.00%	160.42%	-	-	15,400
522	Building Improvements	205,162	512,387	797,850	1,745,000	1,430,072	314,928	81.95%	142.05%	87.80%	702,241	727,832	180,124
525	Carver Scott Voc-Cap	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
530	Other Equipment	576,133	516,007	364,325	499,953	372,567	127,386	74.52%	71.74%	36.92%	2,367	370,200	212,701
533	Other Equipment Direct SPED Instruction	1,572	1,620	-	1,000	983	17	98.34%	0.00%	66.41%	983	-	1,044
535	Capital Leases	1,239,504	3,447,610	1,000,000	1,000,000	-	1,000,000	0.00%	62.13%	5.81%	(2,141,832)	2,141,832	72,074
548	Pupil Vehicles	-	76,044	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
550	Other Vehicles	-	48,874	-	-	-	-	0.00%	100.00%	0.00%	(48,874)	48,874	-
555	Technology Equipment	866,223	495,255	399,350	144,350	113,312	31,038	78.50%	51.37%	37.00%	(141,092)	254,404	320,489
556	Technology Equipment Direct SPED Instruct	18,418	14,511	15,000	15,000	-	15,000	0.00%	100.00%	84.70%	(14,511)	14,511	15,599
560	Library Books	5,060	7,302	-	-	-	-	0.00%	48.33%	72.02%	(3,529)	3,529	3,644
561	Audio Visual Equipment	934	159	-	-	-	-	0.00%	0.00%	100.00%	-	-	934
562	Textbooks	673,595	310,975	465,278	515,650	84,785	430,865	16.44%	51.58%	57.37%	(75,607)	160,392	386,453



**SHAKOPEE PUBLIC SCHOOLS**

**EXPENDITURES BY OBJECT CODE**  
January 31, 2018

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

OBJECT CODE	DESCRIPTION	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	Expenses YTD	Budget Remaining	REVISD		ACTIVE BUDGET		Current YTD vs. Prior YTD	January 31, 2017	January 31, 2016
								January 31, 2018	% of Budget Expended	January 31, 2017	% of Actuals Expended			
563	Non-Instructional Software Licensing	224,656	195,970	271,872	260,000	76,916	183,084	29.58%	41.89%	83.99%	(5,170)	82,085	188,697	
580	Principal on Capital Lease	525,000	1,393,917	1,400,000	1,766,121	1,796,694	(30,573)	101.73%	100.00%	100.00%	402,777	1,393,917	525,000	
581	Interest on Capital Lease	482,414	488,984	495,000	491,595	461,004	30,591	93.78%	100.00%	100.00%	(27,980)	488,984	482,414	
589	Lease Install Contract (Oth Financing SRC)	(1,239,504)	(3,447,610)	(1,000,000)	(1,000,000)	-	(1,000,000)	0.00%	58.34%	0.00%	2,011,500	(2,011,500)	-	
590	Other Capital	87,237	33,175	-	20,000	37,975	(17,975)	189.88%	53.47%	16.67%	20,236	17,739	14,545	
	<b>TOTAL EQUIPMENT</b>	<b>3,682,046</b>	<b>4,296,160</b>	<b>4,428,675</b>	<b>5,678,669</b>	<b>4,568,229</b>	<b>1,110,440</b>	<b>103.15%</b>	<b>90.50%</b>	<b>65.86%</b>	<b>680,036</b>	<b>3,888,193</b>	<b>2,425,159</b>	
	<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>6,339,779</b>	<b>7,393,294</b>	<b>7,711,682</b>	<b>8,468,049</b>	<b>6,084,679</b>	<b>2,383,370</b>	<b>78.90%</b>	<b>79.46%</b>	<b>62.01%</b>	<b>210,329</b>	<b>5,874,351</b>	<b>3,931,001</b>	
	<b>DEBT SERVICE</b>													
740	Cash Flow Borrowing Interest	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
790	Other Debt Service	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
	<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>OTHER EXPENDITURES</b>													
810	Judgements Against the District	9,000	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
820	Dues, Membership, Licenses & Certain Fees	137,559	115,144	142,640	135,690	132,540	3,150	97.68%	90.02%	52.74%	28,884	103,656	72,543	
821	TIES Membership	265,190	92,338	130,000	190,000	167,293	22,707	88.05%	90.85%	97.34%	83,403	83,890	258,127	
849	Graduation Expense	20,320	24,278	15,000	23,000	4,940	18,060	21.48%	8.09%	9.58%	2,976	1,965	1,947	
891	Pension Expense	-	330,469	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
895	Federal & Nonpublic Indirect Cost	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-	
896	Taxes, Special Assessments & Interest Penal	-	35,971	19,625	37,000	19,831	17,169	53.60%	54.55%	0.00%	207	19,624	-	
898	Scholarships	297	4,805	5,000	-	-	-	0.00%	100.00%	0.00%	(4,805)	4,805	-	
899	Miscellaneous	192,860	18,004	79,815	-	4,533	(4,533)	#DIV/0!	386.98%	57.54%	(65,139)	69,672	110,971	
	<b>TOTAL OTHER EXPENDITURES</b>	<b>625,227</b>	<b>621,008</b>	<b>392,080</b>	<b>385,690</b>	<b>329,138</b>	<b>56,552</b>	<b>85.34%</b>	<b>45.67%</b>	<b>70.95%</b>	<b>45,526</b>	<b>283,611</b>	<b>443,589</b>	
	<b>GENERAL FUND TOTAL</b>	<b>88,873,508</b>	<b>93,785,468</b>	<b>92,776,975</b>	<b>94,960,640</b>	<b>47,455,564</b>	<b>47,505,075</b>	<b>49.97%</b>	<b>51.44%</b>	<b>50.03%</b>	<b>(783,672)</b>	<b>48,239,237</b>	<b>44,465,770</b>	



<b>Transaction Limits:</b>		
Level 1	\$2,000	Custodians, Teachers, ECFE, Community Education
Level 2	\$3,000	Student Council Advisor - Sr High
Level 3	\$5,000	Secretaries
Level 4	\$10,000	Food Serv Mgr, Athletic Dir, Building & Grounds Mgr, Principals, Technology, Curriculum, Data/Assessment Dir., Superintendent Secretary
Level 5	\$50,000	Superintendent, Teaching and Learning Director
Level 6	\$100,000	Technology Mgr, Purchase Card Program Administrators (Business)

<b>Number</b>	<b>Last Name</b>	<b>First Name</b>	<b>Credit Limit</b>	<b>Organization Name</b>
2431	Aho	Neil	\$ 2,000	Custodial
2483	Ames	Jennifer	\$ 2,000	District Office
6067	Amundsen	Thom	\$ 2,000	Senior High
6994	Anderson	Holly	\$ 10,000	District Office
7555	Anderson	Todd	\$ 2,000	Senior High
2497	Anger	Gary	\$ 50,000	District Office
9019	Bartl-Kortgard	Lorie	\$ 2,000	District Office
9852	Bauman	John	\$ 2,000	Custodial
5249	Baumbach	Heather	\$ 2,000	East Jr. High
9888	Benz	Jeremy	\$ 2,000	Custodial
1876	Berens	Elaine	\$ 5,000	Central Family Center
2283	Betton	Ray	\$ 2,000	Senior High
4766	Bjerken	Kevin	\$ 10,000	Pearson
8975	Blume	Larissa	\$ 2,000	West Jr. High
3168	Breeggemann	Mark	\$ 2,000	Custodial
8339	Chial	Naomi	\$ 5,000	West Jr. High
5589	Christenson	Eric	\$ 2,000	Senior High
3912	Colin	Sarah	\$ 2,000	West Jr. High
2056	Condon	Arine	\$ 2,000	Tokata
9677	Dehne	Tyler	\$ 100,000	District Office
2148	Doran	Scott	\$ 10,000	Senior High
3470	Drozdz	Bryan	\$ 100,000	District Office
8328	Fales	Sally	\$ 2,000	Custodial
0309	Fred	Julie	\$ 5,000	District Office
6729	Fundermann	Jessica	\$ 2,000	East Jr. High
4591	Gilkison	Sara	\$ 2,000	Senior High
8561	Gregory	Cindy	\$ 2,000	District Office
8916	Hammerschmidt	Laurie	\$ 5,000	Red Oak
7304	Headrick	Matthew	\$ 10,000	East Jr. High
4932	Heller	William	\$ 2,000	Custodial
9246	Hellerud	Sonia	\$ 2,000	Senior High
2125	Hendrickson	TJ	\$ 2,000	West Jr. High
7561	Hollar	David	\$ 2,000	Custodial

2700	Janke	John	\$ 10,000	Senior High
2008	Janke	Stephanie	\$ 5,000	Senior High
7167	Johnson	Alison	\$ 2,000	District Office
6703	Jordan	Sarah	\$ 10,000	Senior High
0324	Karst	Mary	\$ 5,000	East Jr. High
2860	Koehn	Sarah	\$ 10,000	District Office
8649	Koivisto	Josie	\$ 10,000	Eagle Creek
6061	Lang	Stuart	\$ 10,000	Senior High
5268	Latterner	Kim	\$ 2,000	Central Family Center
9957	Lee	Christopher	\$ 10,000	District Office
0129	Lehman	Daniel	\$ 2,000	Custodial
0038	Link	Lori	\$ 10,000	West Jr. High
2856	Lohman	Martin	\$ 2,000	East Jr. High
3645	Lusignan	Shari	\$ 10,000	District Office
3152	Lyons	Christopher	\$ 2,000	West Jr. High
4286	Mainhardt	Robert	\$ 2,000	Senior High
5970	Matuza	Emily	\$ 15,000	Sun Path
7030	McCray	Ashley	\$ 2,000	District Office
0559	McNally	Crystal	\$ 2,000	District Office
2512	Miklausich	James	\$ 10,000	East Jr. High
4060	Mohlin	Joleen	\$ 5,000	District Office
1830	Nettesheim	Paul	\$ 10,000	Senior High
6711	Norell	Emily	\$ 2,000	West Jr. High
9111	Oman	John	\$ 2,000	East Jr. High
5807	Orlowsky	Dave	\$ 10,000	District Office
4026	Oxtra	Cristina	\$ 2,000	West Jr. High
4188	Pawlicki	Jeff	\$ 10,000	Senior High
4969	Perrine	Mitch	\$ 10,000	Red Oak
6929	Petersen	Wendy	\$ 5,000	Jackson
9937	Petricka	David	\$ 2,000	Custodial
2274	Phillips	Andrea	\$ 5,000	Pearson
8411	Rolfsrud	Ford	\$ 10,000	Red Oak
7804	Ross	Deb	\$ 10,000	District Office
7729	Savage	Katherine	\$ 2,000	Central Family Center
7937	Schleif	Doug	\$ 10,000	Jackson
5506	Schmitt	Marty	\$ 2,000	Custodial
0583	Serbus	Eric	\$ 10,000	Tokata
3522	Shoemaker	Cristina	\$ 2,000	Senior High
9880	Smith	Kain	\$ 10,000	Custodial
0136	Solander	Susan	\$ 2,000	District Office
0738	Steinhoff	Jenny	\$ 15,000	Sweeney
7538	Stier	Terry	\$ 2,000	Custodial
5167	Theis	Merry	\$ 5,000	Eagle Creek
0338	Thompson	Karla	\$ 200	Social Workers
0486	Thul	Nancy	\$ 50,000	District Office
2340	Toufar	Jacob	\$ 2,000	East Jr. High

2171	Tyson	Joshua	\$ 2,000	Senior High
3584	Vander Veen	Sean	\$ 2,000	West Jr. High
8491	Wilson	Shawna	\$ 2,000	Senior High
3290	Young	Joel	\$ 10,000	West Jr. High
4662	Young	Kurt	\$ 2,000	Custodial
0603	Zahn	Melissa	\$ 10,000	Central Family Center

**SHAKOPEE PUBLIC SCHOOLS**

**MASTERCARD**

**PURCHASE CARD PROGRAM**

**PROCEDURES MANUAL**

**AND APPLICATION**

Program Card Administrator

Name: Tyler Dehne

Tel: (952) 496-5997

Accounts Payable

Name: Laureen Plcha

Tel: (952) 496-5016

## INTRODUCTION

Welcome to the Shakopee Public School MasterCard Purchase Program provided by PFM Financial Services LLC ("PFM") through BMO Bank, IL. The Purchase Card is a simplified and cost-effective method of purchasing and remitting payment for approved expenditures. The Purchase Card can be used for retail purchases; i.e. in person, online, by mail, telephone or fax.

The Purchase Card (P-Card) is embraced by public and private organizations as a means to create an easy to use process perfectly suited for small dollar purchases. In the continuing effort to improve service to our District staff, this is one more opportunity to achieve that goal.

The Purchase Card is to be used in accordance with the guidelines established within this manual. You are asked to treat this program with the same sense of responsibility and security you would use with your personal credit cards.

All Purchase Cards are issued at the request of the Program Administrator and card usage will be audited and may be rescinded at any time.

This manual provides the guidelines under which you may utilize your Purchase Card. Please read it carefully. Your signature on the Cardholder Authorization Form indicates that you have read and understand the intent of the program and agree to adhere to the guidelines established for this program. The Program Card Administrator will receive your Purchase Card approximately 2-3 weeks after submitting your application to PFM. PFM will deliver the purchase card to the Program Administrator. The Program Administrator will send the purchase card to you through interschool mail. You may then call the Harris Bank activation number, 1-800-263-2263, to activate your purchase card. Please contact the Program Card Administrator, if you have any questions.

Record keeping will be essential to ensure the success of this program. This is not an extraordinary requirement since standard reimbursement policies require the retention of all itemized receipts.

Finally, remember you are spending School District/public funds each time you use the Purchase Card.

## SHAKOPEE PUBLIC SCHOOL MASTERCARD PURCHASE CARD:

Please read this manual in its entirety before signing the last two pages and forwarding them to the Program Administrator. The manual will provide you with a variety of information:

- ✓ What type of purchases can and cannot be made on the Purchase Card
- ✓ What type of merchants will accept the Purchase Card
- ✓ Record maintenance and monthly statement reconciliation
- ✓ Other miscellaneous information

When you receive your Purchase Card, sign the back of the card and call Harris Bank to activate the card. Always keep the card in a safe place! Then, sign the Acknowledgement Form and the Terms of Revocation Form and return them to the Program Administrator. Although the card is issued in your name, it is the property of Shakopee Public School and is only to be used for School District purchases as defined in this manual. Purchase cards are renewed automatically and new cards are issued by Harris Bank every 36 to 48 months. Your new card will be delivered to the Program Administrator, who will forward it to you through interschool mail.

## GENERAL INFO:

- The Purchase Card is **not** to be used for **personal purchases**. Personal use of the Purchase card is considered a serious violation to the program. Purchases must never be shipped to your home address. All purchases must be shipped to a Shakopee School District site.
- Intentional use or repeated misuse not in accordance with the guidelines established for the Purchase Card will result in punishment up to card revocation and/or employee termination.
- Shakopee Public Schools prohibits the use of rewards programs for purchase as there is a potential for using rewards points for personal purchases. The District's policy is that we must not participate in such programs because there is not a way to monitor such rewards in a way that is cost effective. The purchase of Amazon Prime, Sam's or Costco memberships must be pre-approved by the Director of Finance and Operations and must be used for district business only.

- Pyramiding charges is prohibited (use of multiple transactions to circumvent per transaction limits).

#### RECONCILIATION:

- Your department budget will be reduced by each transaction and will be reflected on your monthly expense reports.
- It is required that you retain all original receipts for goods purchased. All receipts for Purchase Card purchases must be detailed and itemized. Receipts must show each individual item purchased; not just a total amount. The same would apply for restaurant receipts. Payment-alone signature receipts will not be considered by the Program Administrator as proof of the purchase if it is not accompanied by the vendor's itemized receipts.
- Each receipt must show the vendor name, date of the transaction, individual items purchased, and the total dollar amount. **Each individual receipt must be coded.**
- Cardholder must print the **New Transaction List** for the statement cycle (28<sup>th</sup> – 27<sup>th</sup>) and attach all detailed receipts to a Supervisor for approval and a signature.
- Lack of monitoring statements and submitting the required documentation to Accounts Payable by the 10<sup>th</sup> of the subsequent month will result in your Purchase Card balance being placed at \$0 until the statement period is completed, and the documentation is submitted to Accounts Payable and fully reconciled. The Finance Committee will review cards placed at \$0 at least quarterly.

#### APPROVAL:

- P Card Statements 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 P Card activity of his or her supervisor. Departments have the discretion to require their employees to obtain pre-approval. The Superintendent's P card activity will be approved

by the Finance Committee.

- Approvers are responsible for validating that all charges: 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.

### SECURITY:

- You are responsible for the security of your card and any transactions made against the card. The Purchase Card is issued in your name and it will be assumed that any purchases made against the Purchase Card will have been made by you.
- The Purchase Card must remain on district premises in a safe locked unit unless being used. Cards must not be carried in a purse or billfold unless the user is going to be making an imminent purchase or is in travel status. At no time may a photocopy of a Purchase Card be made to provide to others.
- Use precaution when selecting what devices are utilized to place online orders with your Purchase Card. With increased use of portable devices such as iPads, laptops, and smart phones are at a higher risk of exposing confidential account information. In the event that a portable device is being used to make online Purchase Card purchases and that device is lost or stolen, immediately contact the Program Administrator and Technology for the appropriate course of action to protect your account. To prevent these situations, it is highly encouraged to only make online purchases from a secure district computer and not from any portable device.
- When doing business online, utilize only sites that are secure. Be aware of scams. Discard any email communication solicitations from banks or other entities "phishing" for card information. The District's card provider will never make contact to you via email asking for personal card information.

## ACCEPTABLE MASTERCARD PURCHASE CARD PURCHASES

Please note that all travel, conferences, seminars, and food expenses must follow board policy 412 expense reimbursement.

Purchases must follow state contracting regulations (Statute 471.345).

- Recurring expenses, i.e. leases, insurance
- Utilities
- Fuel for district vehicles
- Approved supplies for your program
- Books
- Craft supplies
- Instructional games and toys
- Hardware items
- Fed Ex/UPS charges
- Student field trip entry fees
- Professional dues and subscriptions
- Memberships (professional organizations only)
- Other miscellaneous items that apply to your program and budget

## UNACCEPTABLE MASTERCARD PURCHASE CARD PURCHASES

- 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
- Computers, computer software, hardware, wireless devices and accessories
- Donations to charitable organizations
- Employee relocation expenses
- Payments to individuals or employees
- Any purchases prohibited by District policy or not related to District business

This list is not intended to be all-inclusive. If you have specific questions, please call the School District's Purchase Card Administrator at 952-496-5997 for assistance.

## REPAYMENT OF UNSUBSTANTIATED / UNALLOWABLE EXPENSES

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 by one of the following methods:

1. The individual pays the district via personal check or money order. Cash payments are not allowed.
2. In cases where the employee does not submit payment as required above, the employee and the district will establish a payment plan under which the district will deduct the amount owed from the employee's paycheck.
3. For amounts deemed uncollectable (i.e., the individual is no longer a district employee), the district may seek legal remedies against the individual.

## PROGRAM RESTRICTIONS

Each MasterCard Purchase Card has been assigned a monthly credit limit determined by the Director of Finance and Operations. Harris Bank will only take direction from your authorized Program Administrator. All requests and limit changes must be approved by your Program Administrator or Harris Bank will not make those changes. The School Board will review and approve the credit limits annually.

The MasterCard will be accepted for purchases of generally approved Shakopee Public Schools commodities. Businesses and services determined not to offer products commonly accepted for District use have been blocked from accepting the Purchase Card. Limiting the acceptable Merchant Category Codes does this. The Merchant Category Code is a four-digit classification code used in the authorization and settlement systems to identify the type of merchant.

Levels of credit authorization are in place to clearly define the individual purchasing limit controls.

If your card is declined by a merchant and you feel the decline should not have occurred, contact the Program Administrator or Corporate Client Services at 1-800-263-2263 within 24 hours.

Request for transaction, daily and monthly limit changes are to be made by the cardholder to the Program Administrator.

## WHEN YOUR RECORDS DO NOT AGREE WITH YOUR MONTHLY STATEMENT

There may be an occasion when you find items on your transaction log that do not correspond with your retained receipts on monthly cardholder statement. Reconciliation of your monthly statement is very important to determine if you made a particular transaction, the amount of the transaction is correct, or if you have a quality of service issue.

Your first recourse is to contact the merchant involved to try to resolve the error. If the merchant agrees that an error has been made, your account will be credited. Highlight the transaction in question on your statement as a reminder that the item is still pending resolution. Be sure to check that the credit is received on your next monthly statement.

If you are unable to resolve the issue directly with the merchant, contact the customer service department at Harris Bank, 1-800-263-2263. When calling, be sure to have detailed information regarding the dispute. State that you would like to dispute a charge on your Purchase Card. You are required by law to submit the information in writing to initiate a claims dispute with Harris Bank. The amount of the next monthly statement will be reduced by the amount of the disputed item until the question is resolved. (See Cardholder Dispute Form at the back of the manual.)

You are responsible for the transactions identified on your statement. If an error is discovered, you are responsible to show that the error or dispute resolution process has been followed.

Any charges you wish to dispute must be identified in writing within 30 days of the statement date to Harris Bank.

## LOST OR STOLEN CARDS

The MasterCard Purchase Card is the property of the Shakopee Public Schools and must be secured just as you would secure your personal credit cards. If your card is lost or stolen contact Harris Bank customer service number (1-800-263-2263) immediately, then notify the Purchase Card Administrator. When calling customer service, be prepared to provide your social security number.

Upon notifying Harris Bank, the card will be deactivated immediately. If the card is reported lost or stolen and is later used, the Merchant will decline it. Prompt action in these circumstances is very important to reduce the School District's liability for fraudulent charges.

## SALES TAX

Merchants are usually required by taxing authorities to include sales tax when goods are purchased. The District is exempt from paying Minnesota sales tax on its purchases. Sales tax is only allowed on: airfare, car rental, hotel stay, gas, and food eaten in a restaurant.

**It is the cardholder's responsibility to ensure the merchant does not charge Minnesota sales tax on the purchase.** The cardholder must notify the merchant that the Shakopee Public School ISD #720 is tax exempt before they ring up the purchase. The tax exempt number is listed on the front of the Purchase Card and a copy of the Shakopee Public Schools tax exempt form can be obtained from Accounts Payable. Cardholders must be prepared to present this certificate to any Minnesota merchant as a necessary verification of our tax exempt status. If the cardholder notices after the fact that sales tax was charged, it is their responsibility to call the vendor and have this corrected. **If tax is not removed from the purchase, the cardholder will be responsible for paying the sales tax.** This amount must be reimbursed to the School District and submitted to Accounts payable with the New Transaction List on the 10<sup>th</sup> of the subsequent month.

CARDHOLDER APPLICATION FORM

MasterCard Purchase Card applicants need to acquire authorization from their Department Supervisor to apply for the Purchase Card.

APPLICANT INFORMATION: (Please print clearly)

School Location \_\_\_\_\_ Employee # \_\_\_\_\_

Applicant's Name \_\_\_\_\_

Applicant E-Mail address \_\_\_\_\_

Applicant Phone Number \_\_\_\_\_

SUPERVISOR AUTHORIZATION:

As the Department Supervisor, I hereby grant the above mentioned applicant authorization to apply for, and use, the Shakopee Public School MasterCard Purchase Card for the account number listed below. I also agree to review and sign the monthly MasterCard Purchase Card statements issued to the above applicant. If the applicant's employment with the District is terminated, I agree to notify the Program Card Administrator immediately.

Supervisor Signature \_\_\_\_\_

Default Budget Code \_\_\_\_\_

ADMINISTRATOR AUTHORIZATION: (District Office use only)

Transaction Limit: \_\_\_\_\_ Daily Limit: \_\_\_\_\_

Monthly Limit: \_\_\_\_\_

Approver Name: \_\_\_\_\_

## TERMS OF REVOCATION FORM

As an authorized user of the MasterCard Purchase Card, I understand that I am the only person authorized to make purchases with the Purchase Card issued to me and that such purchases must be in connection with my employment with, for the benefit of, and authorized by the Shakopee Public Schools.

I understand that the following items constitute misuse of the MasterCard Purchase Card. Any misuse may result in the revocation of my privileges to be a MasterCard Purchase Cardholder and immediate termination of employment.

Misuse of the MasterCard Purchase Card includes the following:

- Using the MasterCard Purchase Card for personal purchases
- Purchase of unacceptable items
- Use of the Purchase Card by someone other than the cardholder
- Fraudulent record keeping
- Failure to submit the required documentation within defined timelines

If the MasterCard Purchase Card is used for personal purchases, for unauthorized items or by someone other than myself, I hereby agree to personally pay the Shakopee Public Schools for such purchases and hereby authorize the District, if necessary, to withhold from my paycheck any amount necessary to pay these charges.

Name of Cardholder \_\_\_\_\_ Date \_\_\_\_\_  
(Please Print)  
Cardholder's Signature \_\_\_\_\_

**Note:** The Shakopee Public Schools retains the right to take further legal action in the event of gross misuse or fraud involving District funds.

Please return this form to the Program Administrator.

## Facility Fees ISD 720 -Shakopee

Groups using school district facilities may be assessed a facility use charge, staff charges and/or equipment use charges. A signed request form with district approval is required to reserve a space. An invoice for all charges will be sent after the scheduled activity. Charges are assessed from the time a group enters the building to when they depart. A down payment may be required. Category 2-4 will be required to pay a one-time permit fee per year of \$20.

Classification into one of the following categories will determine fees charged. Potential user groups not falling into one of the categories listed below will be assessed fees as determined by the Director of Community ~~Education and/or Superintendent~~Education, Superintendent of Schools or their designee:

Category

User Group

1 School district sponsored ~~and/or affiliated~~ groups and/or activities will not be charged rental fees but may be required to cover other related fees.

~~City of Shakopee sponsored groups doing a fundraising activity, charging Admission, or collecting money will be charged staff fees for times when district staff is normally not in the building or for special needs.~~

2 City of Shakopee sponsored groups and/or activities, along with local organizations that are quasi-public, youth-serving organizations, civic and service organizations, fraternal organizations and social agencies, non-profit educational organizations, governmental entities in Scott County, religious organizations for non-worship activities, local political organizations (caucuses) will not be charged may have their rental fees and other related fees waived. Staff fees will be charged when facilities are not normally staffed.

~~These groups~~Groups who use the district facilities for fund raising events or for activities that require admission fees, or collection of money may be subject to \_\_\_\_\_ % of the category 3 rental rates (unless proceeds are contributed to the local community) or a like amount of donation to the facilities or programs of the district. Religious organizations using facilities for worship or instruction are subject to 75% 60% of the ~~category 3~~ rental rates. Staff and equipment fees will be assessed per schedule as determined by the district.

3 Individuals, private agencies, businesses, companies or vendors who reside within the Shakopee School District, and who use district facilities for commercial purposes (sales, marketing, training) or personal profit, will be assessed 100% of the rental rates ~~category 3 rental~~ plus, staff, and equipment fees.

Individuals, religious organizations, private agencies, businesses, organizations, companies or vendors located outside of the Shakopee School District boundaries will be assessed 125% of the rental rates plus ~~and reimbursable category 4 rental,~~

staff, ~~and~~ equipment fees and any other applicable fees.

<b>Facility Rental Fees</b> (per hour rate)		<b>Category 3</b>
<del>Permit</del>		<del>10.00</del>
Classrooms		<del>10.00</del> <u>\$25 per hour</u>
Library/Media Center		<del>25.00</del> <u>\$50 per hour</u>
Computer Lab (or other room with computer access)		<del>100.00</del> <u>\$150 per hour</u>
<u>High School Incubator Hub</u>		<u>\$50 per hour</u>
Gym	<u>Elementary</u>	<del>25.00</del> <u>\$50 per hour</u>
	<u>Middle School</u>	<del>50.00</del> <u>\$75 per hour</u>
	<u>High School</u>	<del>50.00</del> <u>\$100 per hour</u>
	<u>Field House</u>	<u>\$75 per court, per hour</u>
		<u>\$400 for facility, per hour</u>
Auditorium	<u>Middle School</u>	<del>50.00</del> <u>\$100 per hour</u>
	<u>High School (each space)</u>	<u>\$200 per hour</u>
	<u>Full High School Theater Complex</u>	<u>\$500 per hour</u>
Playing Fields	<u>Grass</u>	<del>25.00</del> <u>\$50 per hour</u>
	<u>Turf</u>	<u>\$200 per hour</u>
	<u>Vaughan Field</u>	<u>\$200 per hour</u>
<u>Practice/Competition</u>		<u>50.00</u>
	<u>Varsity</u>	<u>200.00</u>
Track		<del>50.00</del> <u>\$100 per hour</u>
Field Lights		<del>75.00</del> <u>\$100 per hour</u>
<del>Fitness Center</del>		<del>25.00</del>
Lecture Room		<u>\$50 per hour</u>
<del>TV Studio</del>		<del>25.00</del>
Music practice room		<u>\$25 per hour</u>
<del>Dark Room</del>		<del>15.00</del>
Multi-Purpose/Wrestling Room		<del>25.00</del> <u>\$100 per hour</u>
Concession Stand ( <del>no use of equipment</del> )		<del>10.00</del> <u>\$75 per hour</u>
Cafeteria:	<u>Elementary</u>	<u>\$25 per hour</u>
	<u>Middle School</u>	<u>\$50 per hour</u>
	<u>High School Commons</u>	<u>\$100 per hour</u>
Kitchen		<del>50.00</del> <u>\$75 per hour</u>
<u>School Pools</u>		<u>\$100 per hour</u>
<del>High School Commons</del>		<del>50.00</del>
<del>Meeting Room (4-5 person)</del>		<del>10.00</del>
<del>Middle School Pool (1-15 persons)</del>		<del>40.00</del>
<del>(16-30 persons)</del>		<del>50.00</del>
<del>(+1-15 persons Add)</del>		<del>9.00</del>
<del>Junior High Pool (1-15 persons)</del>		<del>80.00</del>

(16-30 persons)	100.00
(+1-15 persons Add)	18.00

(There will be an additional lifeguard fee or life guards provided. This fee does not include costs of building supervisors and/or custodians)

**Equipment (Daily Charge)**

VCR/television		20.00
Overheads		20.00
Projectors		\$20 per day
Microphones		\$10 per day
Kitchen Supplies		usage
Coffee Makers		10.00
Ice Machine		25.00 \$50 per day
Piano		\$25 per day
Grand Piano		\$100 per day
Electronic Keyboard		\$50 per day
Sound System	Middle School	\$50 per day
	High School	\$100 per day
Lighting Boards	Middle School	\$75 per day
	High School	\$200 per day

**Staffing Charges** (current year fee schedule)

Custodial Fees: A charge may be assessed ~~to categories 2,3, and 4 groups~~ for special set- up and/or clean-up. ~~Category 2 and 3~~ Groups will be charged a custodial fee for activities requiring custodial services which are scheduled when facilities are not normally staffed or require extra staffing. ~~Category 4 groups will be charged a custodial fee for all activities.~~

Food Service Supervisor: A charge will be assessed ~~to categories 2,3, and 4~~ for groups using the kitchen area of any building.

Building Supervisor: A charge may be assessed ~~to categories 2,3, and 4 groups per agreement~~ for facility use.

Security and Police Officers: Groups ~~in categories 2,3, and 4~~ may be asked to provide security and/or police officers for certain activities. Events in which high attendance is expected, when an

unusual amount of money is to be exchanged, or if valuable property will be used or featured are examples of such activities.

~~TV Production Studio Staff: Groups in categories 2,3, and 4~~ Required staff for an activity will be charged for staff time, including preparation & restoration.

~~Auditorium Technician: Groups in categories 2,3, and 4 will be charged for staff time, including preparation & restoration.~~

**Facility Fees  
ISD 720 -Shakopee**

Groups using school district facilities may be assessed a facility use charge, staff charges and/or equipment use charges. A signed request form with district approval is required to reserve a space. An invoice for all charges will be sent after the scheduled activity. Charges are assessed from the time a group enters the building to when they depart. A down payment may be required. Category 2-4 will be required to pay a one-time permit fee per year of \$20.

Classification into one of the following categories will determine fees charged. Potential user groups not falling into one of the categories listed below will be assessed fees as determined by the Director of Community Education, Superintendent of Schools or their designee:

Category

1 School district sponsored groups and/or activities will not be charged rental fees but may be required to cover other related fees.

2 City of Shakopee sponsored groups and/or activities, along with local organizations that are quasi-public, youth-serving organizations, civic and service organizations, fraternal organizations and social agencies, non-profit educational organizations, governmental entities in Scott County, religious organizations for non-worship activities, local political organizations (caucuses) may have their rental fees and other related fees waived. Staff fees will be charged when facilities are not normally staffed.

Groups who use the district facilities for fund raising events or for activities that require admission fees, or collection of money may be subject to % of the rental rates or a like amount of donation to the facilities or programs of the district. Religious organizations using facilities for worship or instruction are subject to 75% of the rental rates. Staff and equipment fees will be assessed per schedule as determined by the district.

3 Individuals, private agencies, businesses, companies or vendors who reside within the Shakopee School District, and who use district facilities for commercial purposes (sales, marketing, training) or personal profit, will be assessed 100% of the rental rates plus, staff, and equipment fees.

Individuals, religious organizations, private agencies, businesses, organizations, companies or vendors located outside of the Shakopee School District boundaries will be assessed 125% of the rental rates plus staff, equipment fees and any other applicable fees.

**Facility Rental Fees**

Classrooms		\$25 per hour
Library/Media Center		\$50 per hour
Computer Lab (or other room with computer access)		\$150 per hour
High School Incubator Hub		\$50 per hour
Gym	Elementary	\$50 per hour
	Middle School	\$75 per hour
	High School	\$100 per hour
	Field House	\$75 per court, per hour \$400 for facility, per hour
Auditorium	Middle School	\$100 per hour
	High School (each space)	\$200 per hour
	Full High School Theater Complex	\$500 per hour
Playing Fields	Grass	\$50 per hour
	Turf	\$200 per hour
	Vaughan Field	\$200 per hour
Track		\$100 per hour
Field Lights		\$100 per hour
Lecture Room		\$50 per hour
Music practice room		\$25 per hour
Multi-Purpose/Wrestling Room		\$100 per hour
Concession Stand		\$75 per hour
Cafeteria:	Elementary	\$25 per hour
	Middle School	\$50 per hour
	High School Commons	\$100 per hour
Kitchen		\$75 per hour
School Pools		\$100 per hour

## Equipment

Projectors		\$20 per day
Microphones		\$10 per day
Ice Machine		\$50 per day
Piano		\$25 per day
Grand Piano		\$100 per day
Electronic Keyboard		\$50 per day
Sound System	Middle School	\$50 per day
	High School	\$100 per day
Lighting Boards	Middle School	\$75 per day
	High School	\$200 per day

### **Staffing Charges** (current year fee schedule)

**Custodial Fees:** A charge may be assessed for special set-up and/or clean-up. Groups will be charged a custodial fee for activities requiring custodial services which are scheduled when facilities are not normally staffed or require extra staffing.

**Food Service Supervisor:** A charge will be assessed for groups using the kitchen area of any building.

**Building Supervisor:** A charge may be assessed for facility use.

**Security and Police Officers:** Groups may be asked to provide security and/or police officers for certain activities. Events in which high attendance is expected, when an unusual amount of money is to be exchanged, or if valuable property will be used or featured are examples of such activities.

Required staff for an activity will be charged for staff time, including preparation & restoration.

# **2018-19 Transportation Enrollment Issue List**

## **I. Intra-District Transfers (movement between attendance areas within the district)**

- A. Process
  - Who makes decision
  - Timeline, deadline
  - Form/paperwork required
  - In-house procedure for tracking
- B. Criteria
  - School capacity considerations
  - Grade-level capacity considerations
  - Other
- C. “Grandfathering” of existing requests
  - Siblings?
- D. Childcare considerations
  - Childcare Centers
  - Home childcare
  - Transportation plan
- E. Other
  - Employee’s children

## **II. Open Enrollment (students enrolling from outside of the ISD 720 attendance area)**

- A. Process
  - Who makes decision
  - Timeline, deadline
  - Form/paperwork required
  - In-house procedure for tracking
- B. Criteria
  - School capacity considerations
  - Grade-level capacity considerations
  - Other
- C. “Grandfathering” of existing requests
  - Siblings?
- D. Childcare considerations
  - Childcare Centers
  - Home childcare
  - Transportation plan
- E. Other
  - Employee’s children

## **III. Bussing**

- A. From childcare centers
- B. Walking distances
- C. Pay for service

## Bullet Points for Item 3.5 Update on UnPaid Meal Charges

- Free and Reduced Lunch Applications
- Policy Change
- Community Donations
  - Academy partners
  - Create a process
  - Letter from Superintendent