



# SHAKOPEE PUBLIC SCHOOLS

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

December 31, 2017



REVENUE								December 31, 2017	December 31, 2016	December 31, 2015		
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	December 31, 2016	December 31, 2015
STATE	70,787,829	74,409,199	75,903,741	76,555,195	25,369,693	-	51,185,502	33.1%	32.5%	34.4%	24,194,936	24,348,219
FEDERAL	2,033,546	2,608,594	2,000,140	2,152,220	725,982	-	1,426,238	33.7%	15.7%	26.3%	408,863	535,411
PROPERTY TAXES	9,136,671	13,303,807	13,852,370	13,852,370	6,645,300	-	7,207,070	48.0%	38.1%	48.1%	5,065,229	4,390,394
LOCAL (FEES, INTEREST, ETC.)	1,661,946	2,010,115	1,989,669	2,193,292	1,223,085	-	970,207	55.8%	51.0%	53.7%	1,025,413	892,724
<b>TOTALS</b>	<b>83,619,993</b>	<b>92,331,715</b>	<b>93,745,920</b>	<b>94,753,077</b>	<b>33,964,060</b>	<b>-</b>	<b>60,789,017</b>	<b>35.8%</b>	<b>33.2%</b>	<b>36.1%</b>	<b>30,694,441</b>	<b>30,166,749</b>
EXPENDITURES								December 31, 2017	December 31, 2016	December 31, 2015		
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	December 31, 2016	December 31, 2015
SALARIES & WAGES	54,395,343	56,814,018	55,638,697	56,977,574	20,679,462	-	36,298,112	36.3%	42.3%	38.3%	24,044,469	20,824,904
EMPLOYEE BENEFITS	16,116,270	16,535,540	16,142,171	16,522,923	6,406,863	-	10,116,060	38.8%	39.3%	36.6%	6,492,206	5,891,524
PURCHASED SERVICES	11,396,889	12,421,607	12,892,345	12,735,493	4,582,624	-	8,152,869	36.0%	38.5%	38.4%	4,787,261	4,374,955
SUPPLIES	2,657,733	3,097,134	3,283,007	2,795,780	1,422,461	-	1,373,319	50.9%	82.6%	47.7%	2,556,714	1,267,118
EQUIPMENT	3,682,046	4,296,160	4,428,675	5,638,019	3,755,204	-	1,882,815	66.6%	53.5%	36.3%	2,296,514	1,335,534
DEBT SERVICE	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	-	-
OTHER EXPENDITURES	625,227	621,008	392,080	385,690	323,374	-	62,316	83.8%	37.8%	64.1%	234,815	400,763
<b>TOTALS</b>	<b>88,873,508</b>	<b>93,785,468</b>	<b>92,776,975</b>	<b>95,055,479</b>	<b>37,169,988</b>	<b>-</b>	<b>57,885,491</b>	<b>39.1%</b>	<b>43.1%</b>	<b>38.4%</b>	<b>40,411,979</b>	<b>34,094,798</b>
PROGRAM SERIES								December 31, 2017	December 31, 2016	December 31, 2015		
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	December 31, 2016	December 31, 2015
SITE ADMINISTRATION	4,976,080	4,932,004	5,045,458	4,941,548	2,227,307	-	2,714,241	45.1%	53.9%	46.7%	2,656,653	2,321,530
DISTRICT ADMINISTRATION	1,521,185	1,618,451	1,248,966	1,255,994	551,440	-	704,554	43.9%	57.9%	60.0%	937,788	912,134
SUPPORT SERVICES	1,502,414	1,374,162	(434,697)	1,413,207	554,842	-	858,365	39.3%	51.9%	44.6%	712,721	669,428
REGULAR INSTRUCTION	38,868,827	39,283,154	39,936,123	40,276,947	13,658,708	-	26,618,239	33.9%	39.0%	35.1%	15,312,439	13,645,113
EXTRA-CURRICULAR ACTIVITIES	2,137,843	2,461,422	2,428,544	2,263,231	1,085,739	-	1,177,492	48.0%	46.8%	43.9%	1,152,486	938,167
VOCATIONAL INSTRUCTION	891,170	949,696	587,494	721,278	227,291	-	493,988	31.5%	15.8%	19.6%	150,393	175,019
SPECIAL EDUCATION	17,064,715	18,362,447	18,294,395	18,151,922	6,515,416	-	11,636,505	35.9%	38.8%	36.1%	7,132,233	6,161,312
INSTRUCTIONAL SUPPORT	7,492,764	9,726,952	9,848,120	9,426,508	4,937,960	-	4,488,549	52.4%	55.7%	47.3%	5,420,409	3,542,058
PUPIL SUPPORT SERVICES	7,262,299	7,617,116	7,553,154	7,970,151	2,718,597	-	5,251,554	34.1%	34.9%	33.1%	2,658,008	2,407,062
FACILITIES	5,937,614	6,252,054	7,069,318	7,418,372	3,863,529	-	3,554,844	52.1%	57.5%	46.1%	3,593,930	2,737,316
OTHER FINANCING USES	1,218,599	1,208,010	1,200,100	1,216,320	829,160	-	387,160	68.2%	56.7%	48.1%	684,918	585,659
<b>TOTALS</b>	<b>88,873,508</b>	<b>93,785,468</b>	<b>92,776,975</b>	<b>95,055,479</b>	<b>37,169,988</b>	<b>-</b>	<b>57,885,491</b>	<b>39.1%</b>	<b>43.1%</b>	<b>38.4%</b>	<b>40,411,979</b>	<b>34,094,798</b>



SHAKOPEE PUBLIC SCHOOLS

REVENUE SUMMARY - BY MAJOR CATEGORY

December 31, 2017

THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE



Source Code	Description	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	December 31, 2017	Budget Remaining	REVISED	ACTIVE BUDGET	BUDGET ANALYSIS					
								December 31, 2017	December 31, 2016	December 31, 2015	Current YTD vs. Prior YTD	Budget \$ Change from Prior Yr Actual	Budget % Change from Prior Yr Actual	December 31, 2016	December 31, 2015
<b>STATE AID</b>															
201	PERMANENT SCHOOL TRUST FUND	259,854	286,169	229,188	229,188	159,202	69,986	69.46%	49.39%	48.49%	17,869	(56,981)	-19.91%	141,334	126,004
211	BASIC FORMULA	48,947,210	50,976,114	52,595,594	52,437,266	24,777,391	27,659,875	47.25%	46.98%	48.29%	828,992	1,461,152	2.87%	23,948,400	23,636,602
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	500,000	-	500,000	0.00%	0.00%	0.00%	-	6,456	1.31%	-	-
213	SHARED TIME	20,000	19,926	20,000	20,000	38,586	(18,586)	192.93%	35.22%	100.00%	31,567	74	0.37%	7,019	20,000
227	ABATEMENT AID	20,059	44,961	20,000	20,000	12,792	7,208	63.96%	41.48%	0.00%	(5,856)	(24,961)	-55.52%	18,648	-
229	DISPARITY REDUCTION AID	29	34	50	50	-	50	0.00%	0.00%	0.00%	-	16	45.43%	-	-
234	HOMESTEAD/AG CREDIT	2,882	4,035	3,000	3,000	-	3,000	0.00%	0.00%	0.00%	-	(1,035)	-25.65%	-	-
258	OTHER STATE CREDITS	205	874	200	200	-	200	0.00%	0.00%	0.00%	-	(674)	-77.11%	-	-
300	ACHIEVEMENT & INTEGRATION	782,294	902,377	850,190	850,190	-	850,190	0.00%	0.00%	0.00%	-	(52,187)	-5.78%	-	-
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%	50.00%	(34,702)	757	1.09%	34,702	34,476
300	DEFERRED MAINTENANCE	23,337	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	0.00%	-	-
300	NONPUBLIC TRANSPORTATION	226,361	237,428	225,000	225,000	-	225,000	0.00%	0.00%	0.00%	-	(12,428)	-5.23%	-	-
300	CAREER TECH - CHILD W DISAB	82,618	65,616	87,500	87,500	-	87,500	0.00%	0.00%	0.00%	-	21,884	33.35%	-	-
300	LTFM AID	-	340,653	614,284	614,284	-	614,284	0.00%	0.00%	0.00%	-	273,631	80.33%	-	-
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	359,966	9,145,176	3.79%	0.13%	6.84%	347,887	536,817	5.99%	12,079	526,187
370	OTHER STATE AID	86,769	177,438	65,000	115,000	21,755	93,245	18.92%	18.46%	5.70%	(11,000)	(62,438)	-35.19%	32,755	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>76,555,195</b>	<b>25,369,693</b>	<b>51,185,502</b>	<b>33.14%</b>	<b>32.52%</b>	<b>34.40%</b>	<b>1,174,757</b>	<b>2,145,996</b>	<b>2.88%</b>	<b>24,194,936</b>	<b>24,348,219</b>
<b>FEDERAL</b>															
401/400	TITLE I, PART A	428,668	700,946	460,000	656,673	176,915	479,758	26.94%	7.32%	0.00%	125,613	(44,273)	-6.32%	51,301	-
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%	10.13%	22.71%	24,932	50,602	55.86%	9,180	16,801
417/400	TITLE III, PART A	68,763	113,289	60,000	120,830	35,969	84,861	29.77%	9.01%	35.83%	25,762	7,541	6.66%	10,207	24,640
419/400	IDEA PART B, SEC 611	1,345,193	1,570,535	1,295,140	1,115,753	456,118	659,635	40.88%	20.23%	34.89%	138,404	(454,782)	-28.96%	317,715	469,353
420/400	IDEA PART B, SEC 619 PRESCHOOL	26,928	27,686	25,000	25,586	7,406	18,180	28.95%	15.97%	43.56%	2,985	(2,100)	-7.59%	4,421	11,729
422/400	SPED BIRTH TO 2	36,046	43,887	40,000	40,696	15,463	25,233	38.00%	13.76%	35.76%	9,425	(3,191)	-7.27%	6,037	12,889
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%	26.33%	0.00%	(10,003)	(7,996)	-21.04%	10,003	-
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>2,152,220</b>	<b>725,982</b>	<b>1,426,238</b>	<b>33.73%</b>	<b>15.67%</b>	<b>26.33%</b>	<b>317,119</b>	<b>(456,374)</b>	<b>-17.50%</b>	<b>408,863</b>	<b>535,411</b>
<b>LEVY</b>															
001	GENERAL LEVY	3,886,114	5,082,921	5,078,334	5,078,334	6,645,300	(1,566,966)	130.86%	99.65%	112.98%	1,580,071	(4,587)	-0.09%	5,065,229	4,390,394



SHAKOPEE PUBLIC SCHOOLS

REVENUE SUMMARY - BY MAJOR CATEGORY

December 31, 2017

THIS REPORT SUMMARIZES REVENUE BY MAJOR CATEGORY AND SOURCE CODE

Source Code	Description	June 30, 2016	June 30, 2017	Adopted Budget	Revised Budget	December 31, 2017	Budget Remaining	REVISED	ACTIVE BUDGET	BUDGET ANALYSIS					
								December 31, 2017	December 31, 2016	December 31, 2015	Current YTD vs. Prior YTD	Budget \$ Change from Prior Yr Actual	Budget % Change from Prior Yr Actual	December 31, 2016	December 31, 2015
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%	-	-
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>6,645,300</b>	<b>7,207,070</b>	<b>47.97%</b>	<b>38.07%</b>	<b>48.05%</b>	<b>1,580,071</b>	<b>548,563</b>	<b>4.12%</b>	<b>5,065,229</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	6,606	5,805	53.22%	74.27%	67.30%	(1,880)	986	8.63%	8,485	8,120
052	BOYS/GIRLS ACTIVITY FEES	248,662	244,675	375,000	300,000	152,694	147,306	50.90%	56.43%	54.90%	14,624	55,325	22.61%	138,070	136,512
054	PARKING	35,180	32,370	55,600	55,600	57,925	(2,325)	104.18%	99.60%	94.05%	25,685	23,230	71.76%	32,240	33,086
059	STUDENT FINES / WORKBOOKS	842	1,697	915	915	1,614	(699)	176.36%	60.75%	31.06%	583	(782)	-46.08%	1,031	262
060	ADMISSIONS	88,105	92,736	95,405	95,405	71,500	23,905	74.94%	63.09%	60.07%	12,996	2,669	2.88%	58,503	52,920
071	MEDICAL ASSISTANCE / 3RD PARTY BILLING	177,953	191,581	170,000	190,000	31,222	158,778	16.43%	23.64%	28.87%	(14,064)	(1,581)	-0.83%	45,286	51,373
088-089	RENT OF HOUSE	14,225	12,993	14,510	14,510	5,876	8,634	40.50%	37.11%	47.98%	1,054	1,517	11.68%	4,822	6,825
092	INTEREST INCOME	12,578	25,176	50,000	20,000	27,884	(7,884)	139.42%	71.62%	168.30%	9,852	(5,176)	-20.56%	18,032	21,168
093	RENT FROM SCHOOL FACILITY	18,500	10,300	18,870	18,870	3,300	15,570	17.49%	50.00%	50.00%	(1,850)	8,570	83.20%	5,150	9,250
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	1,612	7,111	18.48%	36.72%	23.82%	(551)	2,834	48.12%	2,163	2,037
096	GIFTS & DONATIONS	143,581	163,861	161,632	143,510	3,571	139,939	2.49%	19.34%	30.95%	(28,117)	(20,351)	-12.42%	31,688	44,445
099	MISCELLANEOUS REVENUE	728,618	1,007,339	850,723	850,723	437,865	412,858	51.47%	56.37%	62.05%	(129,931)	(156,616)	-15.55%	567,797	452,107
620	VENDING SALES	3,192	4,198	3,256	3,256	2,059	1,197	63.24%	34.14%	41.00%	626	(942)	-22.44%	1,433	1,309
621	MATERIAL SALES TO STUDENTS	159,748	140,931	162,944	162,944	60,891	102,053	37.37%	38.76%	41.86%	6,264	22,013	15.62%	54,627	66,874
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)	#DIV/0!	0.00%	0.00%	51,540	(4,022)	-100.00%	-	-
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	-	-	182	(182)	#DIV/0!	45.92%	66.67%	(2,547)	(5,942)	-100.00%	2,729	437
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>2,193,292</b>	<b>1,223,085</b>	<b>970,207</b>	<b>55.76%</b>	<b>51.01%</b>	<b>53.72%</b>	<b>197,672</b>	<b>183,177</b>	<b>9.11%</b>	<b>1,025,413</b>	<b>892,724</b>
	<b>GENERAL FUND TOTAL</b>	<b>83,619,993</b>	<b>92,331,715</b>	<b>93,745,920</b>	<b>94,753,077</b>	<b>33,964,060</b>	<b>60,789,017</b>	<b>35.84%</b>	<b>33.24%</b>	<b>36.08%</b>	<b>3,269,619</b>	<b>2,421,362</b>	<b>2.62%</b>	<b>30,694,441</b>	<b>30,166,749</b>





SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE December 31, 2017

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	December 31, 2016	December 31, 2015
								December 31, 2017	December 31, 2016	December 31, 2015			
								% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
	<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	182,239	35,344	146,895	19.39%	52.16%	61.64%	(110,181)	145,525	150,408
111	Principals	2,505,605	2,427,215	2,501,663	2,517,678	1,187,248	1,330,430	47.16%	58.45%	48.01%	(231,469)	1,418,717	1,203,002
113	Managers	190,587	176,344	174,696	234,467	89,424	145,044	38.14%	71.44%	58.23%	(36,560)	125,984	110,981
115	Coordinators	832,623	889,423	875,493	848,793	387,833	460,961	45.69%	50.00%	51.72%	(56,861)	444,693	430,622
116	Directors	1,079,189	1,033,448	755,206	919,909	389,685	530,224	42.36%	60.61%	52.50%	(236,730)	626,415	566,601
118	Comm Relations Coord	134,184	114,855	111,683	69,707	34,212	35,495	49.08%	67.46%	50.01%	(43,273)	77,485	67,104
130	Custodial	1,755,591	1,505,958	1,327,906	1,504,547	726,350	778,197	48.28%	53.32%	46.57%	(76,674)	803,024	817,606
131	Custodial OT	-	20,004	7,468	49,576	24,505	25,071	49.43%	0.00%	0.00%	24,505	-	-
132	Custodial OT Reimb.	(38,363)	(48,260)	(32,960)	(40,000)	(15,792)	(24,208)	39.48%	38.88%	38.46%	2,971	(18,764)	(14,756)
133	Custodial Subs	68,258	53,537	70,000	70,000	22,594	47,406	32.28%	44.31%	45.54%	(1,131)	23,724	31,088
134	Parking Attendant	44,070	17,775	17,953	2,130	(2,127)	4,257	-99.84%	39.21%	36.52%	(9,096)	6,969	16,095
140	Inst Sal Licensed	32,497,089	33,334,907	34,217,197	33,657,837	11,268,543	22,389,295	33.48%	39.21%	34.96%	(1,803,109)	13,071,652	11,362,310
141	Inst Sal Non-Licensd	220,462	135,916	159,111	90,650	3,347	87,303	3.69%	60.36%	39.53%	(78,685)	82,032	87,141
143	Lic Instruct Support Svcs	1,893,922	2,075,296	1,951,537	1,805,304	639,621	1,165,683	35.43%	37.94%	32.23%	(147,836)	787,457	610,502
144	Non lic Instr Support	36,580	20,647	31,982	44,124	34,983	9,142	79.28%	69.88%	32.88%	20,555	14,427	12,026
145	Substitute Teacher	676,184	732,719	650,059	681,357	233,734	447,623	34.30%	41.96%	40.09%	(73,707)	307,441	271,094
146	Sub Non-Lic Class/Inst Sal	-	71,906	46,850	119,500	41,819	77,681	35.00%	8.37%	0.00%	35,797	6,022	-
150	Physical Therapist	132,500	121,513	116,817	130,741	44,643	86,098	34.15%	41.11%	37.41%	(5,305)	49,948	49,565
151	Occupational Therapist	250,620	260,767	269,299	271,708	91,413	180,294	33.64%	38.47%	34.58%	(8,903)	100,317	86,660
152	Ed Speech/Lang Pathologist	1,350,743	1,433,253	1,526,948	1,418,751	468,852	949,899	33.05%	38.89%	34.12%	(88,487)	557,339	460,851
154	School Nurse	303,554	344,235	342,911	374,217	127,045	247,171	33.95%	39.13%	36.83%	(7,644)	134,690	111,791
155	Licensed Nurse	287,475	304,265	330,479	329,204	133,244	195,960	40.47%	42.94%	38.72%	2,580	130,664	111,311
156	Social Worker	598,123	582,492	622,045	657,356	219,494	437,862	33.39%	39.29%	35.55%	(9,348)	228,842	212,648
157	Psychologist	483,173	532,100	551,418	556,770	185,050	371,720	33.24%	38.39%	35.86%	(19,230)	204,280	173,276
161	Certified Para & PCA	3,268,629	3,173,634	3,328,606	3,210,095	1,169,344	2,040,750	36.43%	42.89%	38.66%	(191,831)	1,361,175	1,263,766
163	Foreign Lang Interpreter	3,625	7,364	6,747	13,191	3,396	9,795	25.75%	41.41%	68.10%	347	3,049	2,469
170	Non lic Instr Support	2,991,914	4,294,946	4,272,694	4,232,482	1,884,905	2,347,576	44.53%	44.36%	47.66%	(20,277)	1,905,183	1,425,798
171	Non Instr Support OT	-	588	-	5,925	5,216	710	88.03%	0.00%	0.00%	5,216	-	-
174	Therapeutic Rec Svc & DAPE Specialist	233,874	299,397	318,162	302,567	100,880	201,687	33.34%	36.22%	31.45%	(7,573)	108,453	73,561
175	Cultural Liaison	283,080	297,483	317,076	348,889	112,702	236,187	32.30%	42.83%	37.22%	(14,724)	127,426	105,357
180	Salary - Non Lic (Basic Skills)	1,350	1,350	1,339	7,900	-	7,900	0.00%	0.00%	0.00%	-	-	-
185	Other Licensed Salary Payments	565,089	674,814	629,450	677,724	256,006	421,719	37.77%	52.91%	53.85%	(101,038)	357,043	304,296
186	Athletics	662,383	755,340	769,632	690,117	377,878	312,240	54.76%	49.46%	45.53%	4,321	373,557	301,559
187	Extra-Curricular	3,205	23,131	15,231	23,131	12,536	10,595	54.20%	27.26%	0.00%	6,230	6,306	-
188	Other Non-Lic Salaries	32,848	38,089	23,086	26,091	14,479	11,612	55.50%	25.08%	40.07%	4,926	9,553	13,161
191	Severance	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
195	Chargeback (Salaries & Wages)	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE December 31, 2017

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197	Contingency	-	-	(1,818,982)	150,000	-	150,000	0.00%	0.00%	0.00%	-	-	-
199	Full Caf Plans/Cash In Lieu of Benefits	769,547	796,069	872,907	760,397	354,807	405,590	46.66%	56.22%	50.63%	(92,782)	447,589	389,643
	<b>TOTAL SALARIES AND WAGES</b>	<b>54,395,343</b>	<b>56,814,018</b>	<b>55,638,697</b>	<b>56,977,574</b>	<b>20,679,462</b>	<b>36,298,112</b>	<b>36.29%</b>	<b>42.32%</b>	<b>38.28%</b>	<b>(3,365,007)</b>	<b>24,044,469</b>	<b>20,824,904</b>
<b>EMPLOYEE BENEFITS</b>													
210	FICA	3,931,794	4,105,247	4,410,990	4,203,144	1,481,291	2,721,853	35.24%	41.85%	37.82%	(236,820)	1,718,111	1,487,142
214	PERA	754,053	756,870	818,283	678,606	316,602	362,004	46.65%	47.90%	43.51%	(45,955)	362,557	328,125
218	TRA	4,255,688	3,402,707	3,486,078	3,439,078	1,186,539	2,252,538	34.50%	40.56%	27.73%	(193,738)	1,380,277	1,180,120
220	Group Hospitalization	4,596,468	5,824,978	4,924,225	5,772,089	2,394,062	3,378,027	41.48%	34.73%	39.05%	370,806	2,023,256	1,794,879
230	Group Life	54,261	46,192	56,072	55,625	110,892	(55,267)	199.36%	5.73%	5.06%	108,246	2,647	2,746
235	Group Dental Insurance	715,922	731,594	725,342	698,375	261,118	437,257	37.39%	39.76%	35.64%	(29,793)	290,910	255,173
240	Long Term Disability	98,837	102,811	106,268	104,300	27,628	76,672	26.49%	31.32%	36.77%	(4,576)	32,204	36,344
250	Sheltered Annuity	963,105	999,890	975,550	955,977	356,628	599,349	37.31%	42.03%	37.93%	(63,642)	420,270	365,333
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	268,656	(856)	100.32%	92.44%	93.08%	12,934	255,722	348,869
280	Unemploy Compensat	33,591	19,020	18,030	18,030	425	17,605	2.35%	32.87%	73.52%	(5,827)	6,252	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	-	203,000	0.00%	0.00%	0.00%	-	-	-
295	Employee Benefits Chargeback	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
297	Contingency	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
299	Other Employee Benefitis	-	-	-	-	-	-	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>16,522,923</b>	<b>6,406,863</b>	<b>10,116,060</b>	<b>38.78%</b>	<b>39.26%</b>	<b>36.56%</b>	<b>(85,343)</b>	<b>6,492,206</b>	<b>5,891,524</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	16,654	22,995	42.00%	50.11%	62.40%	(8,743)	25,397	32,165
304	Fed subaward excess \$25,000	-	13,853	14,266	14,266	-	14,266	0.00%	0.00%	0.00%	-	-	-
305	Consult Fee/Fees Ser	1,772,627	2,008,914	2,740,761	1,928,704	812,507	1,116,197	42.13%	41.21%	45.84%	(15,412)	827,919	812,531
306	Special Ed Legal Fees	4,593	23,580	24,205	24,205	-	24,205	0.00%	88.10%	53.14%	(20,775)	20,775	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	22,529	66,945	25.18%	40.89%	29.78%	(4,400)	26,929	25,344
320	Communication/Phone	90,526	127,934	99,830	121,670	52,624	69,046	43.25%	44.37%	45.70%	(4,135)	56,759	41,369
321	Delivery Service	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
329	Postage & Express	46,691	53,924	51,106	49,538	18,467	31,071	37.28%	57.07%	57.12%	(12,308)	30,774	26,669
330	Electricity	1,119,753	1,085,532	1,181,225	1,200,500	611,302	589,198	50.92%	51.89%	43.89%	47,998	563,303	491,440
331	Water & Sewage	108,131	95,014	116,314	116,314	63,097	53,217	54.25%	48.50%	45.04%	17,010	46,086	48,699







SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE December 31, 2017

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401	Non Instr General Supplies	849,596	843,771	738,211	738,728	334,849	403,879	45.33%	57.20%	51.94%	(147,786)	482,635	441,277
405	Awards	4,138	5,976	7,500	7,500	5,866	1,634	78.22%	56.14%	49.70%	2,512	3,355	2,056
406	Instructional Software Licensing	-	223,063	242,500	212,500	179,301	33,199	84.38%	38.72%	0.00%	92,926	86,375	-
410	Co-Ex-Curricular Supplies	196,495	163,842	167,878	167,878	71,933	95,945	42.85%	51.74%	44.87%	(12,838)	84,772	88,158
411	Medical Trainer	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
415	Team Uniforms	40,678	55,124	46,000	46,000	6,899	39,101	15.00%	56.86%	56.76%	(24,447)	31,346	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	324,533	380,981	46.00%	58.32%	49.64%	(88,811)	413,344	365,985
432	Curriculum Development	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
433	Individ Instr Supplies	122,882	81,654	94,083	103,983	33,294	70,689	32.02%	70.31%	45.22%	(24,113)	57,407	55,563
437	Home Base Coop	9,908	9,769	10,500	10,500	3,084	7,416	29.37%	24.64%	24.85%	677	2,407	2,462
440	Fuels	250,160	12,104	270,000	12,404	7,321	5,083	59.02%	388.41%	18.22%	(39,693)	47,014	45,585
442	Maintenance & Supplies	28	429	-	-	-	-	0.00%	11.08%	0.00%	(48)	48	-
450	Materials Purch for Resale	62,979	87,005	52,620	56,000	549	55,451	0.98%	5.37%	5.97%	(4,122)	4,671	3,758
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	151,832	63,168	70.62%	397.15%	0.00%	(434,222)	586,054	-
460	Textbooks & Workbooks	52,705	10,213	31,500	16,500	23,605	(7,105)	143.06%	99.96%	87.43%	13,396	10,209	46,081
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	85.47%	26.99%	0.00%	(692)	3,684	-
466	Instructional Technology Devices	-	446,051	570,000	326,364	140,691	185,673	43.11%	122.14%	0.00%	(404,128)	544,819	-
470	Media Resources	48,785	45,755	47,235	9,107	8,064	1,043	88.54%	48.32%	59.19%	(14,047)	22,111	28,875
480	A-V Aids	7,374	7,736	4,017	3,600	262	3,338	7.28%	37.21%	29.28%	(2,616)	2,878	2,159
489	Periodicals & Newspapers	5,619	2,638	4,531	3,491	1,352	2,139	38.72%	91.32%	98.50%	(1,058)	2,410	5,535
490	Food	157,435	149,242	111,861	72,111	24,637	47,474	34.17%	59.44%	50.44%	(64,077)	88,714	79,418
	<b>TOTAL SUPPLIES</b>	<b>2,657,733</b>	<b>3,097,134</b>	<b>3,283,007</b>	<b>2,795,780</b>	<b>1,422,461</b>	<b>1,373,319</b>	<b>50.88%</b>	<b>82.55%</b>	<b>47.68%</b>	<b>(1,134,253)</b>	<b>2,556,714</b>	<b>1,267,118</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	1,645,850	1,430,072	215,778	86.89%	141.14%	84.62%	706,905	723,167	173,602
525	Carver Scott Voc-Cap	-	-	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
530	Other Equipment	576,133	516,007	364,325	507,953	367,229	140,724	72.30%	73.10%	34.78%	(9,949)	377,178	200,355
533	Other Equipment Direct SPED Instruction	1,572	1,620	-	-	983	(983)	#DIV/0!	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%	3.38%	5.09%	(116,482)	116,482	63,088
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	194,350	102,827	91,523	52.91%	51.33%	35.90%	(151,394)	254,220	310,982
556	Technology Equipment Direct SPED Instructi	18,418	14,511	15,000	15,000	-	15,000	0.00%	100.00%	66.17%	(14,511)	14,511	12,187



SHAKOPEE PUBLIC SCHOOLS

EXPENDITURES BY OBJECT CODE December 31, 2017

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	December 31, 2016	December 31, 2015
								December 31, 2017	December 31, 2016	December 31, 2015			
								% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
560	Library Books	5,060	7,302	-	-	-	-	0.00%	48.33%	58.81%	(3,529)	3,529	2,976
561	Audio Visual Equipment	934	159	-	-	-	-	0.00%	0.00%	100.00%	-	-	934
562	Textbooks	673,595	310,975	465,278	515,650	83,788	431,862	16.25%	51.50%	55.27%	(76,371)	160,159	372,282
563	Non-Instructional Software Licensing	224,656	195,970	271,872	261,500	76,206	185,294	29.14%	85.24%	72.15%	(90,836)	167,042	162,099
580	Principal on Capital Lease	525,000	1,393,917	1,400,000	1,766,121	1,231,694	534,427	69.74%	0.00%	0.00%	1,231,694	-	-
581	Interest on Capital Lease	482,414	488,984	495,000	491,595	230,509	261,086	46.89%	48.26%	0.00%	(5,450)	235,959	-
589	Lease Install Contract (Oth Financing SRC)	(1,239,504)	(3,447,610)	(1,000,000)	(1,000,000)	-	(1,000,000)	0.00%	0.00%	0.00%	-	-	-
590	Other Capital	87,237	33,175	-	20,000	37,975	(17,975)	189.88%	0.00%	16.67%	37,975	-	14,545
	<b>TOTAL EQUIPMENT</b>	<b>3,682,046</b>	<b>4,296,160</b>	<b>4,428,675</b>	<b>5,638,019</b>	<b>3,755,204</b>	<b>1,882,815</b>	<b>84.79%</b>	<b>53.46%</b>	<b>36.27%</b>	<b>1,458,690</b>	<b>2,296,514</b>	<b>1,335,534</b>
	<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>6,339,779</b>	<b>7,393,294</b>	<b>7,711,682</b>	<b>8,433,799</b>	<b>5,177,665</b>	<b>3,256,134</b>	<b>67.14%</b>	<b>65.64%</b>	<b>41.05%</b>	<b>324,437</b>	<b>4,853,228</b>	<b>2,602,652</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	125,614	10,076	92.57%	86.43%	50.68%	26,090	99,524	69,714
821	TIES Membership	265,190	92,338	130,000	190,000	167,293	22,707	88.05%	55.57%	84.97%	115,977	51,316	225,319
849	Graduation Expense	20,320	24,278	15,000	23,000	4,916	18,084	21.37%	0.07%	9.58%	4,899	16	1,947
891	Pension Expense	-	330,469	-	-	-	-	0.00%	0.00%	0.00%	-	-	-
895	Federal & Nonpublic Indirect Cost	-	-	-	-	1,576	(1,576)	#DIV/0!	0.00%	0.00%	1,576	-	-
896	Taxes, Special Assessments & Interest Penalt	-	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	-	4,144	(4,144)	#DIV/0!	330.65%	53.81%	(55,385)	59,530	103,783
	<b>TOTAL OTHER EXPENDITURES</b>	<b>625,227</b>	<b>621,008</b>	<b>392,080</b>	<b>385,690</b>	<b>323,374</b>	<b>62,316</b>	<b>83.84%</b>	<b>37.81%</b>	<b>64.10%</b>	<b>88,559</b>	<b>234,815</b>	<b>400,763</b>
	<b>GENERAL FUND TOTAL</b>	<b>88,873,508</b>	<b>93,785,468</b>	<b>92,776,975</b>	<b>95,055,479</b>	<b>37,169,988</b>	<b>57,885,491</b>	<b>39.10%</b>	<b>43.09%</b>	<b>38.36%</b>	<b>(3,241,991)</b>	<b>40,411,979</b>	<b>34,094,798</b>