

2011-12 Budget



USD 261
Haysville

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District Budget

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Vocational Education – Expenditures such as salaries, purchased services, supplies, and equipment
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- Code 56.....Activity Fund – Revenue (Local Sources)
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- Code 62.....Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principle and interest

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Code 99.....Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Average SalaryThis page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Authority and Revenue Worksheets

Form 110 Tax in Process

Form 118 Estimated Special Education Revenue

Form 148 Estimated General Fund State Aid

Form 150 Estimated Legal Maximum Budget

Form 155 Local Option Budget

Form 162 Estimated Food Service Revenue

Form 194 Estimated Motor Vehicle Taxes

Form 195 Estimated State Aids (Professional Development, Driver Ed, and KPERS Flow-Through)

Form 239 Estimated Supplemental General State Aid

Form 241 Estimated Bond & Interest State Aid Payments (Prior to 7/92)

Form 242 Estimated Bond & Interest State Aid Payments (After 7/92)

Budget Profile

Page 1Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and

Page 2District accomplishments and challenges

Page 3-7Supplemental information for tables in Summary of Expenditures

Page 8-9KSDE and USD 261 website information available

- K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)
- School Finance reports and publications (certified personnel, enrollment, dropouts, graduates, salary reports)
- Kansas Building Report Card (rates for attendance, graduation, dropouts, school violence; reading, math and writing assessments for all districts)
- Website Information available on the USD 261 website

Summary of expenditures (sumexpen.xls) – Tables and graphs illustrate a 3-year comparison of expenditures by function, FTE enrollment, low income students, mill rates by fund, assessed valuation and bonded indebtedness.

Budget At A Glance

Page 1Summary of Total Expenditures by function (all funds)

Page 2Summary of General and Supplemental General Fund Expenditures by Function

Page 3Instruction Expenditures

Page 4Sources of Revenue (state, federal and local) and proposed budget for current year

Page 5Enrollment and Low Income Students

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Page 8Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 9KSDE and USD 261 website information

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Coding Expenditures in the Budget Document **(Definitions for Functions, Sub-functions, Objects)**

Funds in the USD budget document have a general definition as currently used under Kansas law which would include such funds as general, vocational education, special education, transportation, etc. Within each fund will be a breakdown by function, sub-function, object and sub-object. This document will explain what expenditures should be charged under which code.

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE website: www.ksde.org. Highlight DATA (in blue) and select School Finance. Under School Finance Information, select Guidelines and Manuals. This handbook explains in detail how functions, sub-functions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

2011-12 Budget



USD 261

District Budget

CERTIFICATE
TO THE CLERK OF SEDGWICK COUNTY, STATE OF KANSAS
We, the undersigned, duly elected, qualified and acting officers of
UNIFIED SCHOOL DISTRICT 261

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2011-2012; and (3) the Amount(s) of 2011 Tax to be Levied are within statutory limitations.

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Adopted Budget		Code 01 Line	2011-2012 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2011 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-6431	06	30,330,478	2,287,844	20.000(c)
Supplemental General (LOB) (d)	72-6435	08	10,316,259	3,481,888	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	244,000		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	2,960,000	533,063	
Driver Training	72-6423	18	122,500		
Extraordinary School Program	72-8238	22	0		
Food Service	72-5119	24	2,225,000		
Professional Development	72-9609	26	150,000		
Parent Education Program	72-3607	28	231,896		
Summer School	72-8237	29	29,242		
Special Education	72-6420	30	8,899,800		
Vocational Education	72-6421	34	580,000		
Special Liability Expense Fund	72-8248	42	0	0	
School Retirement	72-1726	44	0	0	
Extraordinary Growth Facility	72-6441	45	0	0	
Special Reserve Fund	72-8249	47			
Federal Funds	12-1663	07	923,954		
Gifts and Grants	72-8210	35	0		
KPERS Special Retirement Contribution	74-4939a	51	3,657,354		
Contingency Reserve	72-6426	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	72-6414b	11	431,650		
At Risk (K-12)	72-6414a	13	4,717,800		
Cost of Living	72-6449/72-6450	33	0	0	
Declining Enrollment	72-6451	19	0	0	
Activity Funds	72-8208a	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	4,464,616	1,734,301	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67		0	
Temporary Note	72-6761	68	0	0	

- (a) The amount computed on Form 150 is the limit of the 2011-2012 Expenditures.
- (b) See K.S.A. 79-2939, order # _____ dated __/__/____.
- (c) The General Fund levy must be 20 mills. County clerks can't change this levy.
- (d) LOB Resolution dated _____ authorizing _____ 0.00% for _____ 0 yrs.
 2nd resolution dated _____ authorizing _____ 0.00% for _____ 0 yrs.
 3rd resolution dated _____ authorizing _____ 0.00% for _____ 0 yrs.
 Date election held to exceed 30% _____ authorizing _____ 0.00% for _____ 0 yrs.

The resolutions/elections cannot exceed 31%.

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2011-2012 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2011 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-968	78	0		
Total USD		100	70,284,549	8,037,096	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1623a	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

Municipal Accounting Use Only Received _____ Reviewed by _____ Follow-up: Yes ___ No ___

Assisted by:

President

Attest: _____, 2011

County Clerk

Clerk of the Board

FINAL VALUATION

County Clerk's Use Only

County	Final Assessed Valuation General Fund*	Final Assessed Valuation Other Funds*	Bond and Interest	
			#1	#2
Home		\$		
TOTAL	\$0	0	0	0

(General Fund Assessed Valuation excludes \$20,000 of appraised value on residential property.)

*Exclude Assessed Valuation due to neighborhood revitalization act (KSA 12-1770, et seg.).

Computation of Delinquency

2009 Delinquent Tax Percentage 5.220 % Rate Used in this Budget 2.000 %
for 2011-2012

Resolutions for LEVY LIMITS FOR TAX FUNDS

- 1. Capital Outlay*:
Resolution dated 12/1/2008 authorizing 8.000 mills for 5 years. Limit 5 years.
- 2. Increase to Capital Outlay*:
Resolution dated _____ authorizing 0.000 mills for 0 years. Must expire same time as original resolution.
- 3. Adult Education:
Resolution dated _____ authorizing 0.000 mills for 0 years. Limit 5 years.
- 4. Historical Museum: Tax Rate authorized by a petition dated _____ authorizing _____ mills.
- 5. Public Library: Resolution dated _____ authorizing _____ mills.
- 6. Recreation Commission: Resolution dated _____ authorizing _____ mills.
(Attach a copy of each resolution.)
The USD must have a copy of the separate recreation commission budget before making this levy.

* For any new resolutions 7-1-05 and after, the mill rate may not exceed 8 mills in total.

WORKSHEET I
(Columns (1) through (5) must match Form 110)

Fund	Code 04 Line	Actual 2010 Tax Levy (1)	Less 5.500 Allowance for Delinquency (2)	Less 2010 Tax Received in 2010-11 (3)	Less Tax Refunded in 2010-11 (4)	FOR FISCAL YEAR 2011-2012				
						2010 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Amount of 2011 Tax to be Levied (8)	Estimate of 2011 Taxes 1/1/2012 6/30/2012 (9)
General	01	2,256,950	124,132	2,120,676	10	12,132	XXXXXXXXXXXX	XXXXXXXXXXXX	2,287,844	2,104,816
Supplemental General	03	2,937,628	161,570	2,749,454	9	26,595	477,704	10,853	3,481,888	3,203,337
Adult Education	05	0	0	0	0	0	0	0	0	0
Capital Outlay	10	527,656	29,021	494,836	4	3,795	113,709	2,583	533,063	490,418
Declining Enrollment	15	0	0	0	0	0	0	0	0	0
School Retirement	20	0	0	0	0	0	0	0	0	0
Special Assessment	25	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,087,233	114,798	1,953,850	7	18,578	274,134	6,228	1,734,301	1,595,557
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0
Extraord Gowth Fac	57	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0
TOTAL	80	7,809,467		7,318,816	30		865,547			

SEE INSTRUCTIONS ON NEXT PAGE

Adult Education Computation – Taxes to be Levied

$$\text{Assessed Valuation } \underline{\$133,265,756} \times \text{Adult Ed. Mill levy } \underline{0.000} = \underline{\$0}$$

Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

$$\text{Assessed Valuation } \underline{\$133,265,756} \times \text{Capital Outlay Mill levy } \underline{4.000} = \underline{\$533,063}$$

Taxes to be Levied

Tax Collection Ratio for 2010 93.717 %

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2011 (4)	Date Due		Amount Due 2011-2012		Amount Due July-Dec. 2012	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Prior to July 1, 1992										
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxx	0	xxxxxxx	xxxxxxx	0	0	0	0
After July 1, 1992										
Series 2004 (Refunded)	4/1/2004	3.04	6,880,000	5,235,000	11/1/2011	11/1/2011	87,199	580,000		
					5/1/2012		79,224			
					11/1/2012	11/1/2012			79,224	600,000
Series 2005 (Refunded)	3/1/2005	3.36	8,060,000	7,380,000	11/1/2011	11/1/2011	126,485	705,000		
					5/1/2012		115,558			
					11/1/2012	11/1/2012			115,558	730,000
Series 2005	10/15/2005	4.59	20,000,000	20,000,000	11/1/2011		450,150			
					5/1/2012		450,150			
					11/1/2012				450,150	
Series 2007	2/1/2007	4.47	29,585,000	28,585,000	11/1/2011	11/1/2011	692,825	495,000		
					5/1/2012		682,925			
					11/1/2012	11/1/2012			682,925	505,000
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxx	61,200,000	xxxxxxx	xxxxxxx	2,684,516	1,780,000	1,327,857	1,835,000

If Bond and Interest levies are based on different assessed valuations due to territory changes, show such issues as a separate group. Use Bond and Interest #2, Code No. 63, for these issues.

**STATEMENT OF CONDITIONAL LEASE, LEASE-
 PURCHASE AND CERTIFICATE OF PARTICIPATION**

Item/Service Purchased	Date of Contract (1)	Term of Contract (Months) (2)	Int.* Rate % (3)	Total Outright Purchase Price (4)	Other Charges In Contract (5)	Total Amount Financed (Beg Principal) (6)	Principal Balance Due 7/1/2011 (7)	Payments Due 2011-2012 (8)	Payments Due July - Dec 2012 (9)
Grandlane Addition	12/1/2003	180	4.50	970,000		970,000	565,000	86,000	85,000
2008 Bluebird Activity Bus	9/28/2009	36	3.50	135,900		135,900	45,300	45,300	0
TOTAL				\$1,105,900	\$0	\$1,105,900	\$610,300	\$131,300	\$85,000

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2008 \$	05	44,539		
2009 \$	10	2,097,695	49,531	
2010 \$	15		2,120,676	12,132
2011 \$	20			2,104,816
1140 Delinquent Tax	25	75,737	91,027	62,097
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement****	65			
2000 COUNTY SOURCES				
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3110 General State Aid	95	22,606,269	22,588,707	23,355,691
3130 Mineral Production Tax	115	162		
3205 Special Education Aid	120	3,734,592	4,185,772	4,766,500
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	1,350,466	525,430	
4604 Ed Jobs Funds	143		920,027	
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Authorized Funds*****	165	0	0	29,242
RESOURCES AVAILABLE	170	29,909,460	30,481,170	30,330,478
TOTAL EXPENDITURES & TRANSFERS	175	29,909,460	30,481,170	30,330,478
EXCESS REVENUE TO STATE ***	200			0**
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	xxxxxxxxxxx

* Only deduct 70% of the estimated 2011-2012 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

** Line 170 minus Line 175. (Column 3 only.)

*** Columns 1 & 2 would be amount sent to the State.

**** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program and National Board Certified teacher payments.

***** 2011 SB111 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	7,950,952	9,360,264	10,200,000
120 NonCertified	215	173,498	172,779	200,000
200 Employee Benefits				
210 Insurance (Employee)	220	744,954	867,183	900,000
220 Social Security	225	858,609	859,007	900,000
290 Other	230	130,458	111,654	125,000
300 Purchased Professional and Technical Services	235	17,254	21,746	25,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	248,060	375,634	300,000
600 Supplies				
610 General Supplemental (Teaching)	260	150,267	244,369	301,478
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	42,665	53,191	75,000
700 Property (Equipment & Furnishings)	275	21,398	34,382	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	812,593	888,597	950,000
120 NonCertified	290	209,737	211,807	250,000
200 Employee Benefits				
210 Insurance (Employee)	295	76,985	88,525	100,000
220 Social Security	300	78,651	81,449	100,000
290 Other	305	26,100	30,844	50,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	593	591	1,000
600 Supplies	320	11,728	16,439	18,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	951,315	864,597	900,000
120 NonCertified	340	644,935	640,188	660,000
200 Employee Benefits				
210 Insurance (Employee)	345	95,248	85,632	100,000
220 Social Security	350	116,388	112,133	125,000
290 Other	355	13,554	13,885	15,000
300 Purchased Professional and Technical Services	360		223	1,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	9,555	10,143	13,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	44,528	45,918	50,000
650 Technology Supplies	375	13,717	24,298	26,000
680 Miscellaneous Supplies	380	14,583	10,257	12,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	24,427	17,149	20,000
2300 General Administration				
100 Salaries				
110 Certified	395	140,305	142,368	150,000
120 NonCertified	400	77,855	76,461	85,000
200 Employee Benefits				
210 Insurance (Employee)	405	14,496	19,554	25,000
220 Social Security	410	14,568	14,379	20,000
290 Other	415	211	222	1,000
300 Purchased Professional and Technical Services	420	52,309	70,376	75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	43,468	41,696	50,000
590 Other	440	16,402	9,543	10,000
600 Supplies	445	13,555	13,023	15,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	85,146	113,999	115,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,281,799	1,257,088	1,300,000
120 NonCertified	465	732,376	702,476	725,000
200 Employee Benefits				
210 Insurance (Employee)	470	115,277	125,062	150,000
220 Social Security	475	149,147	149,988	160,000
290 Other	480	18,344	19,066	20,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	5,460	5,460	5,000
590 Other	500	16,049	17,020	18,000
600 Supplies	505	2,793	35,667	5,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,811,471	1,771,971	2,000,000
200 Employee Benefits				
210 Insurance (Employee)	525	161,120	178,353	200,000
220 Social Security	530	133,332	129,400	150,000
290 Other	535	8,165	8,549	10,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	52,199	65,293	70,000
420 Cleaning	550	70,575	78,091	85,000
430 Repairs & Maintenance	555	14,572	16,358	18,000
440 Rentals	560			
460 Repair of Buildings	565	71,662	60,572	65,000
490 Other	570	1,925	3,670	5,000
500 Other Purchased Services				
520 Insurance	575	11,583	12,282	13,000
590 Other	580	44,568	30,006	35,000
600 Supplies				
610 General Supplies	585	263,264	273,262	275,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	25,877	22,980	25,000
629 Other	605	635	862	1,000
680 Miscellaneous Supplies	610	6,848	4,972	5,500
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	155,703	159,000	200,000
200 Employee Benefits				
210 Insurance	654	2,850	3,391	5,000
220 Social Security	656	11,146	11,971	15,000
290 Other	658	8,185	9,087	10,000
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	509,252	474,302	500,000
200 Employee Benefits				
210 Insurance	668	30,126	25,604	30,000
220 Social Security	670	37,577	34,530	40,000
290 Other	672	471	457	1,000
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680	27,938	27,029	30,000
626 Motor Fuel	682	107,270	129,700	150,000
730 Equipment (Including Buses)	684	150,827	690	1,000
800 Other	686	16,260	10,569	12,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	92,582	80,327	100,000
200 Employee Benefits				
210 Insurance	690	5,306	5,778	8,000
220 Social Security	692	6,788	6,763	9,000
290 Other	694	86	90	
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	30,023	31,913	30,000
500 Other Purchased Services	700			
600 Supplies	702	50,339	56,128	50,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	968	1,073	1,000
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720	104	174	
600 Supplies	722	164	747	
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	730	120,241	120,499	150,000
120 NonCertified	735	531,684	417,026	450,000
200 Employee Benefits				
210 Insurance	740	38,323	47,073	55,000
220 Social Security	745	48,692	48,939	55,000
290 Other	750	613	647	
300 Purchased Professional and Technical Services	755	44,808	64,635	75,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	14,043	11,631	13,000
600 Supplies	770	9,774	80,388	20,000
700 Property (Equipment & Furnishings)	775			
800 Other	780			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	50,000	0	0
937 Virtual Education	807	172,000	68,964	0
938 Capital Outlay	810	1,269,689	1,500,000	0
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	100,000	7,305	0
948 Parent Education Program	835	0	15	0
949 Summer School	837	0	0	0
950 Special Education	840	4,234,592	4,185,772	4,766,500
954 Vocational Education	850	500,000	10,000	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve**	885	0	11,000	0
974 Textbook & Student Materials Revolving Fund	889	100,000	100,000	0
976 At Risk (4yr Old)	891	400,000	225,000	200,000
978 At Risk (K-12)	893	2,090,928	1,800,000	1,000,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	29,909,460	30,481,170	30,330,478

* Enter on Code 06, Line 175.

** The maximum amount of money which can be carried in the Contingency Reserve Fund is 10% of the legal maximum general fund budget through 2011-12. However at no time in the school year 2012-13 (July 1, 2012) or any school year thereafter shall the amount maintained in the contingency reserve exceed an amount equal to 6% of the general fund budget of the district for the school year.

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	8	1,954
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	826,119	548,743	550,000
4593 Title II**	015	161,849	147,231	145,000
4594 Title IV (Drug Free)	020	13,834		
4602 Title IV (21st Century)	022		73,237	74,000
4597 Reading First	045		XXXXXXXXXX	XXXXXXXXXX
4601 Title III (English Language Acquisition)	060	17,378	13,200	13,000
4603 Charter Schools	062			
4599 Other	075	166,720	152,995	140,000
RESOURCES AVAILABLE	170	1,185,900	935,414	923,954
TOTAL EXPENDITURES & TRANSFERS	175	1,185,892	933,460	923,954
UNENCUMBERED CASH BALANCE JUNE 30	190	8	1,954	0

*This would include programs such as (but not limited to) Migrant; Neglected/Delinquent. This would also include regular allocations and ARRA recovery funds.

**This would include programs such as (but not limited to) Title II-A Teacher Quality; Title II-D Education Technology. This would also include regular allocations and ARRA recovery funds.

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	359,801	402,475	375,000
120 NonCertified	215	65,245	66,277	60,000
200 Employee Benefits				
210 Insurance (Employee)	220	32,180	24,062	22,000
220 Social Security	225	24,958	26,964	25,000
290 Other	230	347	420	
300 Purchased Professional and Technical Services	235	26,632	737	4,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	2,284	1,322	1,954
600 Supplies				
610 General Supplemental (Teaching)	260	8,854	1,396	1,500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	2,518	4,713	5,000
700 Property (Equipment & Furnishings)	275			
800 Other	280	35,608	2,255	2,500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	29,016	22,982	20,000
120 NonCertified	290	22,828	31,116	30,000
200 Employee Benefits				
210 Insurance (Employee)	295	3,355	3,715	4,000
220 Social Security	300	3,993	3,870	4,000
290 Other	305	50	51	
300 Purchased Professional and Technical Services	310	41,830	51,293	50,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	3,748	5,856	10,000
600 Supplies	320	21,747	56,832	50,000
700 Property (Equipment & Furnishings)	325		23	
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	13,616	43,422	40,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	1,873	3,160	4,000
290 Other	355	167	43	
300 Purchased Professional and Technical Services	360	306,836	10,210	50,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	134,935	97,252	100,000

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	683	32,110	30,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	1,445	2,271	2,000
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	63		
290 Other	415	1		
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620		2,056	2,000
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	6,699	11,627	10,000
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	512	889	1,000
290 Other	640	7	12	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	3,964	5,012	5,000
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665		744	
730 Equipment (including buses)	670			
800 Other	675			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725		1,800	
800 Other	730	30,097	16,493	15,000
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS	xxxx	1,185,892	933,460	923,954

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	39,332	144,306	178,433
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2008 \$	10	52,672		
2009 \$	15	2,758,543	66,154	
2010 \$	20		2,749,454	26,595
1140 Delinquent Tax	25	82,385	109,275	80,826
1410 Transportation Fees	47			
1980 Reimbursements	60		28,056	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	355,956	380,709	477,704
2450 Recreational Vehicle Tax	75			10,853
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	4,593,074	6,512,440	6,401,321
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	1,560,541		
RESOURCES AVAILABLE	170	9,442,503	9,990,394	7,175,732
TOTAL EXPENDITURES & TRANSFERS	175	9,298,197	9,811,961	10,316,259
TAX REQUIRED (175 minus 170)	195			3,140,527
PERCENT OF COLLECTION*	196			92.000 %
TOTAL 2011 TAX REQUIRED (195÷196)	197			3,413,616
Delinquent Tax	200			68,272
AMOUNT OF 2011 TAX TO BE LEVIED				
Line 197 + Line 200	205			3,481,888
UNENCUMBERED CASH BALANCE JUNE 30	207	144,306	178,433	xxxxxxxxxxx

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,788,323	126,175	150,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental(Teaching)	260	238	324	500
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	110,871		
700 Property (Equipment & Furnishings)	275	621,191	675,474	700,000
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	78,019	77,340	90,000
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	3,355	3,715	4,500
220 Social Security	300	6,124	6,218	7,000
290 Other	305	77	83	
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325	60,136	53,044	60,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	131,334	132,740	150,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	3,333	3,655	4,500
220 Social Security	350	10,009	10,111	12,000
290 Other	355	126	133	
300 Purchased Professional and Technical Serv	360	4,301	6,836	8,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,291	1,336	2,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370	206		
650 Technology Supplies	375	2,073	4,418	5,000
680 Miscellaneous Supplies	380	21,097	19,512	20,000
700 Property (Equipment & Furnishings)	385	949		1,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	192,481	421,190	400,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450	13,134	3,849	5,000
800 Other	455	55,178	15,063	25,000

USD# 261

STATE OF KANSAS
Budget Form USD-E
2011-2012

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	5,626	41,518	45,000
200 Employee Benefits				
210 Insurance (Employee)	525	74	2,526	3,000
220 Social Security	530	429	3,096	4,000
290 Other	535	5	41	
300 Purchased Professional and Technical Services	540	176,232		
400 Purchased Property Services				
411 Water/Sewer	545	6,249	5,769	7,500
420 Cleaning	550	709	821	1,000
430 Repairs & Maintenance	555	1,212	358	1,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	3,499	2,019	2,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	6,157	3,360	5,000
600 Supplies				
610 General Supplies	585	12,072	9,827	10,000
620 Energy				
621 Heating	590	219,752	154,195	300,000
622 Electricity	595	511,624	515,816	750,000
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	730	60,759	62,077	65,000
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740	3,355	31,711	5,000
220 Social Security	745	4,526	4,707	5,000
290 Other	750	285,132	230,607	300,000
300 Purchased Professional and Technical Services	755	14,705	15,803	20,000
400 Purchased Property Services	760	1,901	3,191	5,000
500 Other Purchased Services	765	3,651	7,001	10,000
600 Supplies	770	2,612	2,261	3,000
700 Property (Equipment & Furnishings)	775	2,774	1,588	3,000
800 Other	780	47,218	49,706	300,000
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790	3,078		
5200 TRANSFER TO:				
930 General (Not Ending Balance)	792	0	0	0
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	166,000	185,000	200,000
937 Virtual Education	810	0	0	0
940 Driver Training	815	100,000	50,000	100,000
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	0	50,000
948 Parent Education Program	835	85,000	130,000	85,000
949 Summer School	837	0	0	0
950 Special Education	840	2,000,000	2,837,747	2,592,259
954 Vocational Education	850	70,000	650,000	500,000
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	300,000	100,000
976 At Risk (4yr Old)	885	200,000	200,000	200,000
978 At Risk (K-12)	890	2,200,000	2,750,000	3,000,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	9,298,197	9,811,961	10,316,259

* Enter on Code 08, Line 175.

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	203,703	397,596	412,169
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	400,000	225,000	200,000
5208 Transfer From Supplemental General	140	200,000	200,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	803,703	822,596	812,169
TOTAL EXPENDITURES & TRANSFERS	175	406,107	410,427	431,650
UNENCUMBERED CASH BALANCE JUNE 30	190	397,596	412,169	380,519

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	219,686	228,996	240,000
120 NonCertified	215	66,276	70,078	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	27,599	38,897	42,000
220 Social Security	225	20,684	21,984	24,000
290 Other	230	258	291	
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	15,013	5,421	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	2,303	1,985	2,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285	357	215	500

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	27	16	
290 Other	300		0	
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315		76	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	34,755	27,099	20,000
120 NonCertified	395	10,954	10,213	11,000
200 Employee Benefits				
210 Insurance (Employee)	400	3,652	1,224	3,000
220 Social Security	405	3,480	2,862	3,000
290 Other	410	43	37	
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	420	140	150
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495	600	893	1,000
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	406,107	410,427	431,650

AT RISK FUND (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	573,167	1,051,609	1,200,018
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15	30,824	34,502	30,000
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	200,000		
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	2,090,928	1,800,000	1,000,000
5208 Transfer From Supplemental General	140	2,200,000	2,750,000	3,000,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	5,094,919	5,636,111	5,230,018
TOTAL EXPENDITURES & TRANSFERS	175	4,043,310	4,436,093	4,717,800
UNENCUMBERED CASH BALANCE JUNE 30	190	1,051,609	1,200,018	512,218

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,227,183	3,575,584	3,800,000
120 NonCertified	215	80,964	51,791	80,000
200 Employee Benefits				
210 Insurance (Employee)	220	20,562	24,015	30,000
220 Social Security	225	95,077	103,940	110,000
290 Other	230	27,027	29,962	30,000
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	3,621	7,167	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	7,509	17,226	20,000
644 Textbooks	260	90,973	123,951	100,000
650 Supplies (Technology Related)	263	59,767	63,349	70,000
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	2,908	4,367	10,000
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305	40,000	5,000	10,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	88	149	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	179,400	181,972	190,000
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	10,066	11,146	15,000
220 Social Security	345	13,689	13,931	15,000
290 Other	350	171	186	
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	484	551	500
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	505	138	500
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	84,638	93,841	100,000
120 NonCertified	395	26,443	26,641	30,000
200 Employee Benefits				
210 Insurance (Employee)	400	4,675	5,500	7,000
220 Social Security	405	7,785	8,487	10,000
290 Other	410	97	111	
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,170	2,000
600 Supplies	425	3,165	2,697	3,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	41,376	7,066	10,000
200 Employee Benefits				
210 Insurance (Employee)	445	221	49	
220 Social Security	450	3,150	537	1,000
290 Other	455	39	7	
300 Purchased Professional and Technical Services	460		62,661	50,000

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495		1,168	2,000
620 Energy				
621 Heating	500	198	303	500
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531	9,604	10,442	10,000
200 Employee Benefits	532	643	773	1,000
800 Other	533	112	215	300
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	4,043,310	4,436,093	4,717,800

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	119,389	165,153	166,946
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	50,000	0	0
5208 Transfer From Supplemental General	50	166,000	185,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	335,389	350,153	366,946
TOTAL EXPENDITURES & TRANSFERS	175	170,236	183,207	244,000
UNENCUMBERED CASH BALANCE JUNE 30	190	165,153	166,946	122,946

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	91,719	95,963	125,000
120 NonCertified	215	56,901	58,204	75,000
200 Employee Benefits				
210 Insurance (Employee)	220	8,474	15,309	25,000
220 Social Security	225	11,779	12,116	15,000
290 Other	230	148	161	
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255	726	663	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	489	791	2,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Tech Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional and Technical Services	465			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel-not school bus	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional and Tech Services	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	170,236	183,207	244,000

* Enter on Code 14, Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	187,760	140,160	0
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	2,159	2,505	
5000 OTHER				
5206 Transfer From General	135	172,000	68,964	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	361,919	211,629	0
TOTAL EXPENDITURES & TRANSFERS	175	221,759	211,629	0
UNENCUMBERED CASH BALANCE JUNE 30	190	140,160	0	0

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210		96,481	
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220		4,010	
220 Social Security	225		6,152	
290 Other	230		82	
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	125	1,298	
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	2,661	261	
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	95,497	1,000	
120 NonCertified	335	32,237	19,913	
200 Employee Benefits				
210 Insurance (Employee)	340	4,674	295	
220 Social Security	345	9,554	2,811	
290 Other	350	118	36	
300 Purchased Professional and Technical Services	355	886		
400 Purchased Property Services	357			
500 Other Purchased Services	360	77	409	
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	1,873	940	
700 Property (Equipment & Furnishings)	380			
800 Other	385	1,847	686	

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	445	63,954	68,308	
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455	3,355	3,655	
220 Social Security	460	4,830	5,223	
290 Other	465	60	69	
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490	11		
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Services	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
5200 TRANSFER TO:				
930 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	221,759	211,629	0

* Enter on Code 15, Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,214,148	2,920,928	3,245,570	3,245,570
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2008 \$	05	24,646			
2009 \$	10	731,891	17,567		
2010 \$	15		494,836	3,795	3,795
2011 \$	20			490,418	533,063
1140 Delinquent Tax	25	35,973	38,247	14,518	21,766
1510 Interest on Idle Funds	30	13,265	16,869	10,000	10,000
July - December Estimate	35				5,000
1900 Other Revenue From Local Source	40	79,970	94,467	50,000	50,000
July - December Estimate	45				25,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	165,851	149,859	113,709	113,709
July - December Estimate	60				56,855
2450 Recreational Vehicle Tax	65			2,583	2,583
July - December Estimate	66				1,292
2600 Other County Revenue	70				0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs	80			0	0
July - December Estimate	82				0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
5000 OTHER					
5206 Transfer From General	100	1,269,689	1,500,000	0	0
RESOURCES AVAILABLE	170	4,535,433	5,232,773	3,930,593	4,068,633
TOTAL EXPENDITURES & TRANSFERS	175	1,614,505	1,987,203	2,960,000	2,960,000
July - December Estimate	180	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	1,108,633
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	4,068,633
UNENCUMBERED CASH BALANCE JUNE 30	190	2,920,928	3,245,570	970,593	xxxxxxxxxxxxxx

(a) Enter in Column (4) the Amount of Tax to be Levied reported on the Certificate, Line 16.

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
EXPENDITURES:				
1000 Instruction				
700 Property (Equipment & Furnishings)	210	143,901	186,799	300,000
2000 Support Services				
2100 Student Support Services				
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
700 Property (Equipment & Furnishings)	220	285,204	391,241	500,000
2300 General Administration				
700 Property (Equipment & Furnishings)	225	24,918	36,699	50,000
2400 School Administration				
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
700 Property (Equipment & Furnishings)	235	24,790	1,078	10,000
2600 Operations & Maintenance				
700 Property (Equipment & Furnishings)	240	97,613	79,380	200,000
2700 Transportation				
700 Property (Equipment & Buses)	243	56,537	28,986	200,000
2900 Other Support Services				
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255			
4200 Land Improvement	260		1,764	
4300 Architectural & Engineering Services	265	28,129		10,000
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289	862,042	1,069,486	1,600,000
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	33,371	64,520	30,000
890 Commission & Postage	300		1,250	
831 Principal	305	58,000	126,000	60,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,614,505	1,987,203	2,960,000

* Enter on Code 16, Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	309,825	328,563	349,802
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	30,229	45,781	40,000
3000 STATE SOURCES				
3208 State Safety Aid	25	12,000	16,354	18,500
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	100,000	50,000	100,000
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	452,054	440,698	508,302
TOTAL EXPENDITURES & TRANSFERS	175	123,491	90,896	122,500
UNENCUMBERED CASH BALANCE JUNE 30	190	328,563	349,802	385,802

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	107,274	77,298	75,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	7,944	5,917	10,000
290 Other	230	100	81	
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental(Teaching)	255	2,528	1,845	3,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	450	55	
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Tech Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Tech Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Tech Services	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations, Maintenance Services (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional and Tech Services	535	1,851	1,500	2,500
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel-not schoolbus	550	2,399	3,152	5,000
700 Property (Equipment & Furnishings)	555			25,000
800 Other	560	945	1,048	2,000
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional and Tech Services	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
5200 TRANSFER TO:				
930 General Fund	625			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	123491	90,896	122,500

*Enter on Code 18, Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	738,741	1,045,780	1,361,593
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	658,631	624,437	664,000
1612 Student School Lunches (Breakfast)	25	39,770	35,576	38,532
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	200,244	215,199	217,181
1990 Miscellaneous	55	20,166	16,134	
3000 STATE SOURCES				
3203 School Food Assistance	65	23,501	23,953	22,925
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,133,905	1,260,289	1,286,068
4590 Other Federal Aid	40			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	2,814,958	3,221,368	3,590,299
TOTAL EXPENDITURES & TRANSFERS	175	1,769,178	1,859,775	2,225,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,045,780	1,361,593	1,365,299

FOOD SERVICE EXPENDITURES	Code 24 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel-not schoolbus	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	618,056	620,898	650,000
200 Employee Benefits				
210 Insurance	295	57,284	61,795	80,000
220 Social Security	300	43,769	44,121	60,000
290 Other	305	545	580	
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	18,486	17,282	25,000
600 Supplies				
630 Food & Milk	325	852,705	928,717	1,100,000
680 Miscellaneous Supplies	330	76,397	76,779	100,000
700 Property (Equipment & Furnishings)	335	12,718	9,762	100,000
800 Other	340	89,218	99,841	110,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,769,178	1,859,775	2,225,000

* Enter on Code 24, Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	307,422	363,882	340,967
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	16,167	16,332	
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	100,000	7,305	0
5208 Transfer From Supplemental General	50	0	0	50,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	423,589	387,519	390,967
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			25,000
120 NonCertified	215			10,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	578		5,000
290 Other	230	58		
300 Purchased Professional and Technical Services	235	10,198	16,208	30,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	18,968	15,943	30,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	29,905	14,401	50,000
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional and Technical Services	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
5200 TRANSFER TO:				
930 General Fund	325			
TOTAL EXPENDITURES & TRANSFERS	175	59,707	46,552	150000
UNENCUMBERED CASH BALANCE JUNE 30	190	363,882	340,967	240,967

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	12	2,331	43,535
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	124,491	123,315	126,980
4000 FEDERAL SOURCES				
4500 Aid	50			
5000 OTHER				
5206 Transfer From General	55	0	15	0
5208 Transfer From Supplemental General	50	85,000	130,000	85,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxx
RESOURCES AVAILABLE	170	209,503	255,661	255,515
TOTAL EXPENDITURES & TRANSFERS	175	207,172	212,126	231,896
UNENCUMBERED CASH BALANCE JUNE 30	190	2,331	43,535	23,619

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	161,399	168,249	180,000
120 NonCertified	215	11,122	11,699	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	3,946	4,306	5,000
220 Social Security	225	12,868	13,372	14,000
290 Other	230	161	179	789
300 Purchased Professional and Technical Services	235	1,628	1,600	1,495
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	9,168	5,702	10,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	6,188	5,954	5,000
700 Property (Equipment & Furnishings)	270	692	1,065	612
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
5200 TRANSFER TO:				
930 General Fund	385			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	207172	212126	231896

*Enter on Code 28, Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	229,242	29,242	29,242
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05			
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	XXXXXXXXXXXX
RESOURCES AVAILABLE	170	229,242	29,242	29,242
TOTAL EXPENDITURES & TRANSFERS	175	200,000	0	29,242
UNENCUMBERED CASH BALANCE JUNE 30	190	29,242	29,242	0

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental(Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280	200,000		
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Tech Services	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Tech Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Tech Services	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
930 General Fund	685			29,242
TOTAL EXPENDITURES & TRANSFERS *	xxxx	200,000	0	29,242

*Enter on Code 29, Line 175

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,402,421	1,934,113	2,689,680
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	252,134	241,856	250,000
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular (include ARRA)*	55	1,588,045	1,556,369	1,000,000
4570 Medicaid	60	382,493	218,810	200,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	4,234,592	4,185,772	4,766,500
5208 Transfer From Supplemental General	80	2,000,000	2,837,747	2,592,259
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	9,859,685	10,974,667	11,498,439
TOTAL EXPENDITURES & TRANSFERS	175	7,925,572	8,284,987	8,899,800
UNENCUMBERED CASH BALANCE JUNE 30	190	1,934,113	2,689,680	2,598,639

* This would include regular allocations and ARRA recovery funds.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,867,245	3,035,442	3,200,000
120 NonCertified	215	1,538,276	1,623,480	1,800,000
200 Employee Benefits				
210 Insurance (Employee)	220	303,180	370,739	400,000
220 Social Security	225	319,990	334,549	350,000
290 Other	230	28,510	16,649	20,000
300 Purchased Professional and Tech Services	235	5,551	3,711	5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	1,125	766	1,000
563 Tuition/Priv Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)**	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	27,046	29,823	30,000
600 Supplies				
610 General Supplemental(Teaching)	260	33,226	28,638	30,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	772	1,343	2,000
700 Property (Equipment & Furnishings)	275	2,943	2,034	2,000
800 Other	280	864		

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,098,425	1,128,758	1,200,000
120 NonCertified	290	332,816	257,154	300,000
200 Employee Benefits				
210 Insurance (Employee)	295	103,710	111,729	115,000
220 Social Security	300	104,975	104,858	110,000
290 Other	305	45,493	45,170	50,000
300 Purchased Professional and Tech Services	310	199,418	235,252	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	8,859	7,579	10,000
600 Supplies	320	17,316	29,634	30,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	6,050		
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	62,250	23,450	30,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360	1,460	1,289	2,000
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books(not textbooks)and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	166,335	168,792	170,000
120 NonCertified	400	39,106	39,673	42,000
200 Employee Benefits				
210 Insurance (Employee)	405	12,705	14,506	15,000
220 Social Security	410	14,942	15,156	16,000
290 Other	415	187	199	
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	6,009	5,627	5,000
600 Supplies	435	6,871	1,413	2,000
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional and Tech Services	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional and Tech Services	520			
400 Purchased Property Services				
411 Water/Sewer	525	975	1,175	1,500
420 Cleaning	530	1,860	1,768	2,000
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550	451	3	
600 Supplies				
610 General Supplies	555	1,718	2,966	3,000
620 Energy				
621 Heating	560			
622 Electricity	565	4,885	5,049	6,000
626 Motor Fuel (not schoolbus)	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	406,188	462,660	500,000
200 Employee Benefits				
210 Insurance	640	41,336	52,471	60,000
220 Social Security	645	26,456	29,911	35,000
290 Other	650	346	393	500
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	9,542	7,162	10,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	9,432	9,421	10,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	39,416	53,899	60,000
680 Miscellaneous Supplies	690	14,986	10,473	10,000
730 Equip (Including Buses)	695			
800 Other	700			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional and Tech Services	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional and Tech Services	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	800	6,753	8,395	10,000
120 NonCertified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815	414	499	500
290 Other	820	5	7	
300 Purchased Professional and Tech Services	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835	348	278	300
600 Supplies	840	4,236	15	3,000
700 Property (Equipment & Furnishings)	845			
800 Other	850	570	1,029	1,000
5200 TRANSFER TO:				
930 General Fund	855			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	7,925,572	8,284,987	8,899,800

* Enter on Code 30, Line 175.

** Includes Sponsoring district payment to coop fund (Code 78) on Line 250.

VOCATIONAL EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	466,739	510,487	616,260
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	500,000	10,000	0
5208 Transfer From Supplemental General	140	70,000	650,000	500,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	1,036,739	1,170,487	1,116,260
TOTAL EXPENDITURES & TRANSFERS	175	526,252	554,227	580,000
UNENCUMBERED CASH BALANCE JUNE 30	190	510,487	616,260	536,260

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	427,532	435,243	460,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	30,519	30,452	40,000
290 Other	230	381	405	
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	3,322	701	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	27,997	31,338	30,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	2,079	970	5,000
700 Property (Equipment & Furnishings)	270	34,422	55,118	40,000
800 Other	275			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Services	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
5200 TRANSFER TO:				
930 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	526,252	554,227	580,000

* Enter on Code 34, Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances	03	XXXXXXXXXX	XXXXXXXXXX	
REVENUE:				
3000 STATE SOURCES				
3221 KPERs	05	2,306,900	1,998,555	3,657,354
RESOURCES AVAILABLE	70	2,306,900	1,998,555	3,657,354
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,481,260	1,283,272	2,250,000
2100 Student Support				
200 Employee Benefits	80	186,398	161,483	295,000
2200 Instructional Support				
200 Employee Benefits	85	115,114	99,728	185,000
2300 General Administration				
200 Employee Benefits	90	32,527	28,180	75,000
2400 School Administration				
200 Employee Benefits	95	162,867	141,098	265,000
2500/2900 Other Supplemental Services				
200 Employee Benefits	100	43,370	37,573	100,000
2600 Operations & Maintenance				
200 Employee Benefits	105	159,407	138,100	250,000
2700 Student Transportation Services				
200 Employee Benefits	110	73,821	63,954	140,000
3000 Food Service				
200 Employee Benefits	115	52,136	45,167	97,354
TOTAL EXPENDITURES	175	2,306,900	1,998,555	3,657,354
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Note: FY2011 Fourth Quarter state aid was paid July 2011 and treated as FY12 (2011-12) receipt.
This will reflect lower expenditures for FY11 and increased expenditures for FY12.

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,026,592	3,026,592	3,037,592
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	11,000	
RESOURCES AVAILABLE	170	3,026,592	3,037,592	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,026,592	3,037,592	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Tech Services	485			
400 Purchased Property Services	490			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Tech Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Tech Services	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
3300 Community Services Operations	680	0	0	
5200 TRANSFER TO:				
930 General Fund	725			
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Vocational Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 At Risk (4yr Old)	810	0	0	
978 At Risk (K-12)	815	0	0	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	0	

* Enter on Code 53, Line 175.

At no time in school year 2012-13 (July 1, 2012) or any school year thereafter shall the amount maintained in the contingency reserve fund exceed an amount equal to 6% of the general fund budget of the district for the school year.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	618,178	888,530	852,665
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1740 Fees (Rental)	05		139,748	
1911 Fines	10		30	
1942 Rental Fees & Books	15	210,126	235,082	
1990 Miscellaneous	20	226,751	131,971	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	100,000	100,000	
5208 Transfer From Supplemental General	30	0	300,000	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,155,055	1,795,361	
EXPENDITURES:				
1000 Instruction				
100 Salaries				
110 Certified	45			
120 NonCertified	50			
200 Employee Benefits				
210 Insurance (Employees)	55			
220 Social Security	60			
290 Other	65			
300 Purchased Professional and Tech Services	70			
600 Supplies				
644 Textbooks	75	68,369	745,878	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	769	7,046	
650 Supplies (Technology Related)	93		595	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	14,196	18,804	
682 Musical Instruments	100			
683 Other Material & Supplies	105		170,373	
684 Other	110	183,191		
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	266,525	942,696	
UNENCUMBERED CASH BALANCE JUNE 30	190	888,530	852,665	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	130,349
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50		110,179	
1790 Donations/Fundraisers/Other	55		284,807	
1900 Other Revenue From Local Source				
1980 Reimbursements	60		2,290	
RESOURCES AVAILABLE	170		397,276	
TOTAL EXPENDITURES & TRANSFERS	175		266,927	
UNENCUMBERED CASH BALANCE JUNE 30	190		130,349	xxxxxxxxxxx

In accordance with 72-8208a, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-8202d, and amendments thereto.

The term "activities" means activities, events, and competitions in such fields as athletics, music, forensics, and dramatics, and other interschool or intraschool extracurricular activities in which pupils may participate directly or indirectly.

This does not include student organizations or clubs.

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215		736	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232		21,344	
600 Supplies	235		53,413	
700 Property (Equipment & Furnishings)	240		190,276	
800 Other	245		1,158	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	266,927	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,964,394	2,612,825	2,778,639	2,778,639
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2008 \$	05	40,491			
2009 \$	10	1,409,343	33,833		
2010 \$	15		1,953,850	18,578	18,578
2011 \$	20			1,595,557	
1140 Delinquent Tax	25	63,025	68,186	57,428	86,099
1510 Interest on Idle Funds(a)	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	5			0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	284,699	265,336	274,134	274,134
July - December Estimate	60				137,067
2450 Recreational Vehicle Tax	65			6,228	6,228
July - December Estimate	66				3,114
2800 In Lieu of Taxes IRBs	70			0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7-1-92)	76			0	0
July - December Estimate*	77				
3217 State Aid (after 7-1-92)	78	2,353,640	2,309,827	2,589,419	2,589,419
July - December Estimate*	79				1,834,000
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
RESOURCES AVAILABLE	82	7,115,597	7,243,857	7,319,983	7,727,278
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	2,837,729	2,740,218	2,684,516	
890 Commission & Postage	90	43		100	
831 Principal	95	1,665,000	1,725,000	1,780,000	
TOTAL EXPENDITURES	100	4,502,772	4,465,218	4,464,616	4,464,616
832 Interest Due July-December	105				1,327,857
890 Commission & Postage July-Dec	110				100
831 Principal Due July-December	115				1,835,000
990 Cash Basis Reserve	120				1,800,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	9,427,573
UNENCUMBERED CASH BALANCE JUNE 30	190	2,612,825	2,778,639	2,855,367	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			1,700,295
	200	Delinquent Tax			34,006
	205	Amount of 2011 Tax to be Levied			1,734,301

(a) Interest on Bond Proceeds only.

* July - December estimate must be entered manually.

NOTICE OF HEARING 2011-2012 BUDGET

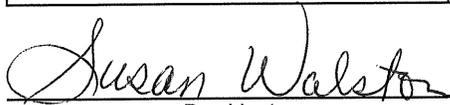
The governing body of Unified School District 261 will meet on the 15th day of August, 2011 at 7:00 PM, at 1745 W. Grand Ave, Haysville, Kansas 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at Administrative Offices and will be available at this hearing.

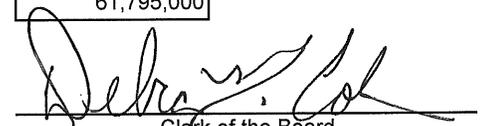
The Amount of 2011 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2011-2012 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2009-2010 Actual		2010-2011 Actual		PROPOSED BUDGET 2011-2012		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2011 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	29,909,460	20.000	30,481,170	20.000	30,330,478	2,287,844	20.000
Supplemental General (LOB)	08	9,298,197	22.569	9,811,961	22.316	10,316,259	3,481,888	26.127
Bilingual Education	14	170,236		183,207		244,000		
Virtual Education	15	221,759		211,629		0		
Capital Outlay	16	1,614,505	5.982	1,987,203	4.008	2,960,000	533,063	4.000
Driver Training	18	123,491		90,896		122,500		
Food Service	24	1,769,178		1,859,775		2,225,000		
Professional Development	26	59,707		46,552		150,000		
Parent Education Program	28	207,172		212,126		231,896		
Summer School	29	200,000		0		29,242		
Special Education	30	7,925,572		8,284,987		8,899,800		
Vocational Education	34	526,252		554,227		580,000		
Federal Funds	07	1,185,892		933,460		923,954		
At Risk (4Yr Old)	11	406,107		410,427		431,650		
At Risk (K-12)	13	4,043,310		4,436,093		4,717,800		
KPERS Special Retirement Contribution	51	2,306,900		1,998,555		3,657,354		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	266,525		942,696				
Activity Fund	56	0		266,927				
DEBT SERVICE								
Bond and Interest #1	62	4,502,772	11.525	4,465,218	15.856	4,464,616	1,734,301	13.014
TOTAL USD EXPENDITURES	100	64,737,035	60.076	67,177,109	62.180	70,284,549	8,037,096	63.141
Less: Transfers	105	13,738,209	xxxxxx	15,010,803	xxxxxx	12,723,001	xxxxxxxx	xxxxxxxx
NET USD EXPENDITURES	110	50,998,826	xxxxxx	52,166,306	xxxxxx	57,561,548	xxxxxxxx	xxxxxxxx
TOTAL USD TAXES LEVIED	115	7,540,091	xxxxxx	7,809,467	xxxxxx	8,037,096	xxxxxxxx	xxxxxxxx
TOTAL TAXES LEVIED	125	7,540,091		7,809,467		8,037,096		
Assessed Valuation - General Fund	128	\$113,018,763		\$112,927,957		\$114,392,185		
Assessed Valuation - All Other Funds	130	\$131,742,606		\$131,718,342		\$133,265,756		
Outstanding Indebtedness, July 1		2009		2010		2011		
General Obligation Bonds	135	65,125,000		62,925,000		61,200,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	714,000		656,000		595,000		
TOTAL USD DEBT	155	65,839,000		63,581,000		61,795,000		

* Tax Rates are expressed in Mills

** Sponsoring District Only


President


Clerk of the Board

USD# 261
AVERAGE SALARY

	2009-10 Actual			2010-11 Actual			2011-12 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	37.0	2,977,694	80,478	37.0	2,950,961	79,756	36.0	2,850,000	79,167
Teachers (Full Time)	329.6	17,955,104	54,475	331.1	18,423,540	55,643	326.0	18,600,000	57,055
Other Certified (Licensed) Personnel	46.6	2,656,469	57,006	46.6	2,761,253	59,254	46.6	2,800,000	60,086
Classified Personnel	299.5	8,576,375	28,636	295.1	8,701,352	29,486	292.0	8,750,000	29,966
Substitutes/Temporary Help	XXXXX	573,094	XXXXXXXXXX	XXXXX	540,370	XXXXXXXXXX	XXXXX	540,000	XXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

2011-12 Budget



USD 261

Budget Authority and Revenue Worksheets

2011-2012
 TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
 FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$2,256,950	\$2,937,628	\$527,656	\$2,087,233	\$0
3. Less: percent of delinquent taxes (3a)	\$124,132	\$161,570	\$29,021	\$114,798	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$1,070,233	\$1,392,469	\$250,696	\$989,562	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$106,954	\$149,799	\$27,052	\$106,482	\$0
6. Less: June 5, 2011 Taxes received**	\$943,489	\$1,207,186	\$217,088	\$857,806	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$10	\$9	\$4	\$7	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$2,244,818	\$2,911,033	\$523,861	\$2,068,655	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$12,132	\$26,595	\$3,795	\$18,578	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$93,099	\$121,178	\$21,766	\$86,099	\$0
Tax Collection Ratio (Jan, Mar, June)	93.962 %	93.594 %	93.780 %	93.610 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2011 tax dollars:	=	Jan. 20, 2012	Sept. 20, 2012
		Mar. 20, 2012	Oct. 31, 2012
		June 5, 2012	
	=	92.000	
	=	\$114,392,185	TOTAL
	=	\$2,287,844	(Must total 100%)
	=	\$2,104,816	

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) ***Exclude any assessed valuation due to the neighborhood revitalization act.

District Name 261 - Haysville No. _____
County _____

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.500	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0

12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2011 to 6/30/2012	(14)	\$19,664	(15)	\$0
(13)	\$857,533			

(17) **2009 DELINQUENT TAX PERCENTAGE**
Percent Uncollected* = 5.2200 %
Estimated 16/20M Tax* 7/1/2011 to 6/30/2012 (16) \$7,955

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.500				
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.500	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

KANSAS STATE BOARD OF EDUCATION

USD# 261

FORM 118

**2011-2012 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL AID—SPECIAL EDUCATION FUND**

(This form should be included with the budget document and filed with the State Board of Education)

1. Estimated number of Special Education Teachers (FTE*)	<u>87.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>135.0</u> times .4 =	<u>54.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>141.0</u>
4. Estimated State Aid due from 7-1-2011 to 6-30-2012 (Line 3 x \$28,900)	<u>\$4,074,900</u>

*Full-time equivalency

TRANSPORTATION AID — SPECIAL EDUCATION

Reimbursed Transportation Costs for Special Education.

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u>\$500,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$10,000</u>
7. Insurance	<u>\$10,000</u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u>\$0</u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$75,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u>\$0</u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$70,000</u>
12. Teacher travel (in-district)	<u>\$12,000</u>
13. Total of Lines 5 through 12	<u>\$677,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u>\$0</u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$677,000</u>
16. Total Estimated Transportation Aid (7-1-2011 to 6-30-2012) (Line 15 x 80%)	<u>\$541,600</u>
17. Estimated Catastrophic State Aid (7-1-2011 to 6-30-2012)	<u>\$50,000</u>
18. Estimated Medicaid Replacement State Aid	<u>\$100,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2011 to 6-30-2012)	<u>\$0</u>
20. Total Estimated Special Education Aid (7-1-2011 to 6-30-2012) (Line 4+16+17+18+19)	<u>\$4,766,500</u>

Form 148
2011-2012 Estimated
General Fund State Aid

Important: Include this form with the budget document to be filed with the State Department of Education.

1. 2011-2012 General Fund Budget (Form 150, Line 21)	<u>\$30,330,478</u>
2. Estimated Local Effort	
a. 2011-2012 Tax Levy 1-1-2012 to 6-30-2012 (Form 110, Table I, Line 5)	<u>\$2,104,816</u>
b. 2011-2012 Tax in Process (Form 110, Line 11) (General Fund only)	<u>\$12,132</u>
c. 2011-2012 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>\$62,097</u>
d. 2011-2012 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2011-2012 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$0</u>
f. 2011-2012 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2011-2012 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2011 Unencumbered Cash Balance (General Fund)	<u>\$0</u>
i. 2011-2012 Special Education State Aid	<u>\$4,766,500</u>
j. Transfers From Authorized Funds (Code 06 Line 165)**	<u>\$29,242</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$6,974,787</u>
4. 2011-2012 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$23,355,691</u>

*ONLY deduct 70% of the estimated 2011-2012 P.L. 382 receipts . The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

**Senate Bill 111 authorizes for 2011-12 school year, any school district to expend the unencumbered cash balance from approved funds to pay for general operating expenses out of the general fund as approved by the local board: 1. At Risk (K-12), Bilingual, Contingency Reserve, Driver Training, Parent Education Program, At Risk (Pre-K), Professional Development, Summer School, Virtual School, and Vocational Education; 2. Textbook and Student Materials; and 3. Special Education.

**USD Form 150
2011-2012
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 21

1. Estimated 9-20-2011 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)	=	<u>4,900.0</u>
2. Estimated 9-20-2011 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)	=	<u>75.0</u>
<u>75.0</u> + <u>0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2011 FTE Enrollment (Line 1 + Line 2)	=	<u>4,975.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2011 FTE enrollment (from line 3)	=	<u>174.3</u>
<u>4,975.0</u> x <u>0.035040</u> factor (from Table II or pages 5, 6)		
5. Estimated weighted bilingual education enrollment. 9-20-2011 bilingual FTE (a)	=	<u>23.0</u>
<u>58.3333</u> + <u>0.0000</u> (Table IV, Line 5) x 0.395		
6. Estimated weighted vocational education enrollment. 9-20-2011 vocational education FTE(b)	=	<u>70.8</u>
<u>141.6667</u> + <u>0.0000</u> (Table IV, Line 6) x 0.5		
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2011	=	<u>1048.8</u>
<u>2,300</u> + <u>0</u> (Table IV, Line 7) x 0.456		
8. Estimated High At-Risk Weighting. (Can only qualify for one of the following)		
District's calculated free lunch percentage:		
(Comes from Table VI, Line 4) 46.23%		
District's calculated students per square mile:		
Line 3 / square miles in district = 4975 / 36 = 138.2		
a. Number of students eligible for free lunch (at least 50%)	(2300+0) x 0.1 =	<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(2300+0) x 0.1 =	<u>0.0</u>
c. Number of students eligible for free lunches (40-50%)	(2300+0) x 0.06 =	<u>138.0</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (<u>133</u> x 0.0465)	=	<u>6.2</u>
10. Estimated weighted FTE for new facilities. 9-20-2011 enrollment of students attending a new facility (d)	=	<u>0.0</u>
<u>0.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25		
11. Estimated weighted FTE for transportation. (Table III, Line 5)	=	<u>319.1</u>
12. Estimated weighted FTE virtual enrollment. (Table V, Line 4)	=	<u>0.0</u>
13. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> ÷ \$3,780 =	<u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>4,766,500</u> ÷ \$3,780 =	<u>1261.0</u>
15. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> ÷ \$3,780 =	<u>0.0</u>
16. Estimated FHSU Math & Science Academy FTE enrollment	=	<u>0.0</u>
17. Estimated 2011-2012 operating budget. (Lines 3 through 16)	<u>8,016.2</u> x \$3,780 =	<u>\$30,301,236</u>
18. Estimated Cost of Living weighting	\$0 ÷ \$3,780 =	<u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)		
19. Estimated 2011-2012 operating budget. (Include Cost of Living and FHSU)	<u>8,016.2</u> x \$3,780 =	<u>\$30,301,236</u>
20. Amount to transfer to General Fund (Form 149, Line 5).	=	<u>\$29,242</u>
21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20)	=	<u>\$30,330,478</u>

Local Option Budget -- See Form 155

22. Estimated 2011-2012 LOB General Fund budget (excludes 2011-2012 Spec Ed and FHSU weightings & includes 2008-09 Spec Ed)		
(Lines 3 through 13 + 15 + 18) = 6755.2 x \$4,433 = \$29,945,802 + <u>4,441,727</u> (2008-09 Spec Ed)	=	<u>\$34,387,529</u>

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{350.0}{6} = 58.3333$ (Record on Line 5)
 - (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{850.0}{6} = 141.6667$ (Record on Line 6)
 - (c) USD must have an approved at-risk pupil assistance plan for the school district.
 - (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.
 - (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
 - (f) Comes from form 118 (line 20).
 - (g) 2010-2011 Non Proficient students (excluding free students).
- (NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

**TABLE I
Declining Enrollment Calculation**

USD# 261

1. September 20, 2010, FTE and February 20, 2011 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>4,873.6</u>
2. September 20, 2011, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>4,900.0</u>
3. 3 YR AVG FTE: ($\frac{4,668.5}{(9/20/2009 \text{ FTE})^*} + \frac{4,873.6}{(\text{line 1})} + \frac{4,900.0}{(\text{line 2})}$)/3= $\frac{4,814.0}{(\text{goes to line 3})}$)	=	<u>4,814.0</u>
* Excludes 4 yr old at risk students, but includes 2/20/2010 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.)	=	<u>4,900.0</u>

**TABLE II
Low and High Enrollment Weighting Factor**

Enrollment of District

0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} -1
1622 and over	0.03504

'E' is 9-20-2011 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

FOR COMPUTED FACTORS
SEE 2011-2012 LOW ENROLLMENT
AND HIGH ENROLLMENT FACTOR
TABLE (PAGES 5 AND 6)

{[5406 - 1.237500 (954.0 - 300)]+3642.4}-1
{[5406 - 1.237500 (654.0)]+3642.4}-1
{[5406 - 809.325]+3642.4}-1
{4597.675+3642.4} -1
1.261991-1
0.261991

**TABLE III
Transportation Weighting**

1. Area of district in square miles 9-20-2011.	=	<u>36.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2011 who reside in the district 2.5 miles or more (Estimated)	$\frac{2,150.0}{2,150.0} + \frac{0.0}{36.0}$ (Table IV) (Line 8)	= <u>2,150.0</u>
3. Index of density = Line 2 $\frac{2,150.0}{36.0}$ divided by Line 1	=	<u>59.72</u>
4. Using index of density (Line 3), determine amount from density table on attached pages 7 and 8.	=	<u>0.1484</u>
5. Estimated weighted FTE for transportation. 9-20-2011 number of resident students over 2.5 miles (line 2) $\frac{2,150.0}{2,150.0} \times 0.1484$ factor (Line 4) (to Line 11, Page 1)	=	<u>319.1</u>

**TABLE IV
House Bill 2059 - Military Provision**

USD# 261

1. Estimated Adjusted 9-20-2011 FTE (Table 1, Line 4, Form 150)			= <u>4,900.0</u>
2. Estimated 2-20-2012 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2011 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>		= <u>0.0</u>
3. Estimated FTE Enrollment count for 2011-2012 (Line 1 + Line 2) to Line 1, Form 150			= <u>4,900.0</u>
Number of students in Line 2 with the following weighting factors:			
4. Estimated 2-20-2012 4yr old FTE (add to Line 2, Form 150)			= <u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2012 bilingual FTE (a) (add to Line 5, Form 150)	<u>0.0000</u> x 0.395		= <u>0.0</u>
6. Estimated weighted vocational education enrollment. 2-20-2012 vocational education FTE (b) <u>0.0000</u> x 0.5 (add to Line 6, Form 150)			= <u>0.0</u>
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2012 _____ x 0.456 (add to Line 7, Form 150)			= <u>0.0</u>
8. Estimated 2-20-2012 FTE of new students of military families, not enrolled on 9-20-2011 transported or for whom transportation is being made available 2-20-2012 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)			= <u>0.0</u>
9. Estimated weighted 2-20-2012 FTE for New Facilities (d) (add to Line 10, Form 150)	FTE <u>0.0</u> x 0.25		= <u>0.0</u>

(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (Record on Line 5)

(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (Record on Line 6)

(c) USD must have an approved at-risk pupil assistance plan for the school district.

(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.

**TABLE V
Virtual Enrollment Weighting (K.S.A. 72-3715, 72-3716)**

1. Estimated 9/20/2011 FTE Virtual Enrollment	<u>0.0</u> X	1.05		= <u>0.0</u>
2. Estimated Non-Proficient* Virtual Students (headcount)	<u>0</u> X	0.25		= <u>0.0</u>
3. Estimated Virtual Students Taking AP** Courses	1st Semester <u>0</u> X	.08 =	<u>0.0</u>	
	2nd Semester <u>0</u> X	.08 =	<u>0.0</u>	
4. Estimated Weighted FTE Virtual Enrollment				<u>0.0</u>

* This provision applies to pupils that would qualify for paid or reduced priced lunches, and did not meet proficient in Math or Reading State Assessments in the prior year. The virtual school must have a virtual at-risk pupil assistance plan on file with KSDE.

** The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 260 pupils.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

**TABLE VI
High At-Risk Weighting Calculation**

1. Calculated free lunch percentage for the current year
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = 2300 + 0 / 4975 = **46.23%** = 46.23%
2. District's calculated free lunch percentage for the prior year = 43.30%
3. 3 YR AVG %: ($\frac{40.20\%}{(9/20/2009\%)*}$ + $\frac{46.23\%}{(line\ 1)}$ + $\frac{43.30\%}{(line\ 2)}$)/3= $\frac{43.24\%}{(goes\ to\ line\ 3)}$ = 43.24%
4. Free lunch percentage to be used for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line 8) = 46.23%

ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)

a) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2011-12 and have constructed an entirely new facility or an addition to an existing facility.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-6448). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculating would be utilized.

Example #1: (For new buildings.)

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$281.5 \times 0.25 = 70.4 \times \$3780 = \$266112$

Example #2: (For new additions)

Total number of students in each new classroom _____
 Number of class periods (divide by) _____
 Full-time equivalent enrollment = _____

Example:

New classroom A =	105	students for the day
New classroom B =	154	students for the day
New classroom C =	133	students for the day
New classroom D =	121	students for the day
TOTAL =	513	
	divide by	7 class periods
	=	73.3 FTE

Weighting for above example: $73.3 \times 0.25 = 18.3 \times \$3780 = \$69174$

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget.

FORM 155
2011-2012 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2010-2011 school year = 30.00 %
2. Authorized Percent of LOB due to Election effective 2007-08 and thereafter Expires 0 = 0.00 %
3. Authorized percent of LOB due to an ELECTION beginning with the 2011-2012 school year
to exceed 30%. (1% limit) School year it expires %
4. Max LOB percentage authority with election to exceed 30% (Lines 1+2 OR Lines 1+3) (Max 31%) = 30.00 %
5. COMPUTED LOB FOR 2011-2012
(2011-2012 LOB Base General Fund \$ 34,387,529 X Line 4) \$ 10,316,259
6. ADOPTED LOB FOR 2011-2012 IF LESS THAN Line 5..... \$

2011-2012

This form should be included with the budget document and filed with the State Department of Education.

	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-2011 to 6-30-2012
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	
LUNCHES								
1. Paid Elem	125,000	.4875	\$60,938	.0350	\$4,375	1.80	\$225,000	\$290,313
2. Jr. High	100,000	.4875	\$48,750	.0350	\$3,500	2.00	\$200,000	\$252,250
3. Sr. High	100,000	.4875	\$48,750	.0350	\$3,500	2.15	\$215,000	\$267,250
4. Free	270,000	2.9475	\$795,825	.0350	\$9,450			\$805,275
5. Reduced	60,000	2.5475	\$152,850	.0350	\$2,100	0.40	\$24,000	\$178,950
6. Adult	4,998					3.20	\$15,994	\$15,994
TOTAL	659,998		\$1,107,113		\$22,925		\$679,994	\$1,810,032
BREAKFAST								
8. Paid Elem	20,590	.2600	\$5,353			1.15	\$23,679	\$29,032
9. Jr. High	3,916	.2600	\$1,018			1.15	\$4,503	\$5,521
10. Sr. High	3,783	.2600	\$984			1.15	\$4,350	\$5,334
11. Free	100,000	1.4800	\$148,000					\$148,000
12. Reduced	20,000	1.1800	\$23,600			0.30	\$6,000	\$29,600
13. Adult	678					1.75	\$1,187	\$1,187
TOTAL	148,967		\$178,955				\$39,719	\$218,674
SNACKS								
15. Paid Elem		.0600	\$0				\$0	\$0
16. Jr. High		.0600	\$0				\$0	\$0
17. Sr. High		.0600	\$0				\$0	\$0
18. Free		.7400	\$0					\$0
19. Reduced		.3700	\$0			0.15	\$0	\$0
20. Adult							\$0	\$0
TOTAL	0		\$0				\$0	\$0
KINDERGARTEN								
MILK								
22. Paid		.1775	\$0				\$0	\$0
23. Free-Avg Dealer Cost			\$0				\$0	\$0
TOTAL	0		\$0				\$0	\$0
OTHER CASH								
25. Sales/Income	xxxxxxxxxxxx		xxxxxxxxxxxx			xxxxxxx	\$200,000	\$200,000
12 Months								
Total Income	xxxxxxxxxxxx		\$1,286,068		\$22,925		\$919,713	\$2,228,706

KANSAS STATE DEPARTMENT OF EDUCATION

USD# _____ 261

2011-2012
FORM 194

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2011 to December 31, 2011

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2010-2011 School Year Until March, 2012. For new levies made in 2011-2012
revenues will not be received until March, 2013

	(1) 2009 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)
1. General (No MVPT or RVPT)	\$0	0.00%	XXXXXXXXXXXXXX	29.98%	XXXXXXXXXXXXXX	\$0	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$2,973,299	56.32%	\$323,385	39.43%	\$7,420	\$0	\$3,002
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$788,084	14.93%	\$85,780	10.45%	\$1,967	\$0	\$796
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,518,333	28.76%	\$165,240	20.14%	\$3,789	\$0	\$1,533
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Brnfs	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$5,279,716	100.00% (c)	\$574,547 (e)	100.00% (c)	\$13,175 (e)	\$0 (e)	\$5,330 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2011-2012.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15 and 16 and multiply by .67.
- (f) Includes the total 2009 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

2011-2012
FORM 194-A

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and In Lieu of Taxes on Industrial Revenue Bonds
for January 1, 2012, to June 30, 2012

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2010-2011 School Year Until March, 2012. For new levies made in 2011-2012
revenues will not be received until March, 2013

	(1) 2010 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)
1. General (No MVPT or RYPT)	\$0	0.00%	XXXXXXXXXXXXXX	28.90%	XXXXXXXXXXXXXX	\$0	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$2,937,628	52.91%	\$149,728	37.62%	\$3,433	\$0	\$1,389
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$527,656	9.50%	\$26,884	6.76%	\$616	\$0	\$249
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$2,087,233	37.59%	\$106,374	26.73%	\$2,439	\$0	\$987
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Brnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$5,552,517	100.00% (c)	\$282,986 (e)	100.00% (c)	\$6,489 (e)	\$0 (e)	\$2,625 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2011-2012.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15 and 16 and multiply by .33.
- (f) Includes the total 2010 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

(This form should be included with the budget document and filed with the State Department of Education.)

**ESTIMATED STATE AID
2011-2012**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2011 to 6/30/2012 (12 mo.) (No. of driver ed.
pupils completing program 250 x \$74) = \$18,500

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2011 to 6/30/2012 (12 mo.) (No. of motorcycle
safety pupils completing program _____ x \$50) = \$0

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2010-11 = \$1,998,554

2. Est. increase due to KPERS rate (Line 1 x 80.00%) = \$1,598,843

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 X % of salary increase and added staff 3.00 %) = \$59,957

4. Est. KPERS State Aid for 2011-12 (Line 1 + Line 2 + Line 3) = \$3,657,354

KANSAS STATE DEPARTMENT OF EDUCATION
FORM 239
2011-2012
ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

(This form should be included with the budget document and filed with the State Department of Education)

1. Adopted local option budget (Cannot exceed Line 6, Form 155)		=	<u>\$10,316,259</u>
2. Estimated supplemental general state aid.			
Line 1	<u>\$10,316,259</u>	x factor	<u>0.7476</u> Pro-rated 83% = <u>\$6,401,321</u>
			(see table below)
3. Less prior year overpayment		-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)		=	<u>\$6,401,321</u>

FORM 241
BOND AND INTEREST FUND #1
2011-2012
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bonds Issued Prior to July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2011-2012 bond and interest fund payments		=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.3800</u>	(see table below) =	<u>\$0</u>
4. Less prior year overpayment		-	<u> </u>
5. Less transfer from LOB		-	<u> </u>
6. Estimated bond and interest fund state aid payment		=	<u>\$0</u>
(July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))			

FORM 242
BOND AND INTEREST FUND #1
2011-2012
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bonds Issued After July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2011-2012 bond and interest fund payments		=	<u>\$4,464,515</u>
2. Estimated Federal Tax Credit (Build America Bonds)		=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.5800</u>	(see table below) =	<u>\$2,589,419</u>
4. Less prior year overpayment		-	<u> </u>
5. Less transfer from LOB		-	<u> </u>
6. Estimated bond and interest fund state aid payment		=	<u>\$2,589,419</u>
(July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))			

2011-12 Budget Profile



USD 261

Haysville

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2011-2012 Budget General Information

USD 261

Introduction

The school board, administrators, teachers, and staff worked diligently this past year to persevere in the face of severe budget cuts and an anti-education faction in the Kansas Legislature. The district worked hard to improve academic achievement for all students. As a learning community all members improved their knowledge and skills.

Board Members

<u>Member</u>	<u>Telephone</u>	<u>E-mail Address</u>
Glen Crum	524-0006	glcrum@usd261.com
Emily Davis	554-0435	edavis@usd261.com
Greg Fenster	523-3048	gfenster@usd261.com
Forrest Hummel	524-4665	fhummel@usd261.com
Regina Schutt	522-5613	rschutt@usd261.com
Susan Walston	522-6619	swalston@usd261.com
Barb Walters	619-1044	soccermomma@cox.net

Key Staff

Superintendent	Dr. John Burke
Assistant Superintendent for Business / Finance	Dr. Perry McCabe
Assistant Superintendent for Personnel & Chief Quality Officer	Dr. Michael Clagg
Assistant Superintendent for Learning Services	Ms. Teresa Tosh
Director of Special Services	Ms. Becky Cezar
Director of Technology Services	Mr. David Herbert
Director of Instructional Technology	Ms. Lisa Cundiff
Director of The Learning Center & Grant Writing	Ms. Penny Schuckman
Special Education Coordinator	Ms. Angie Estell
Community Relations Coordinator	Ms. Liz Hames
Executive Director of Operations	Mr. Galen Davis
Director of Transportation	Mr. B. J. Knudson
Director of Food Service	Ms. Gina Lee
Clerk of the Board / Administrative Assistant	Ms. Debbie Coleman

The District's Accomplishments and Challenges

Accomplishments

Strategic Plan Goal 1: Student Learning and Success demonstrated many notable achievements this past year. The district was able to orchestrate the creation of an all-day kindergarten program. Teachers in grades K-2 received training in the Literacy First Program. The district was able to make Adequate Yearly Progress for two consecutive years in reading and was taken off corrective action. When AYP is made again for math, the district will be taken off corrective action in that area too. Standardized test scores throughout the district have shown improvement.

Strategic Plan Goal 2: High Quality Workforce exhibited numerous accomplishments this past year. The Learning Center conducted 99 workshops with 600 hours of training for 1,756 in district people and 281 out of district people. The paraprofessionals in the district received more inservice training this year in inclusion and other topics. The district created a Classified Employee Leadership Academy to expand our leadership offerings. Several teachers in the district received honors. A Golden Apple Award, a Horizon Teacher Award, and the district named two teachers to participate in the Kansas Teacher of the Year competition.

Strategic Plan Goal 3: Facilities and Infrastructure presented a large number of successes over the past year. 3500 work orders were completed during the year. The Energy Education topped the \$3,000,000 mark in energy savings. A centralized document center was created to save time, effort and money for the district. In addition, the district completed several summer project to improve facilities: a new roof was put on the Grandlane facility, Haysville Middle School received a repaved parking lot and alarms were installed on all of the freezers in the district.

Strategic Plan Goal 4: Community Partnership achieved many objectives. The district collaborated with the Extreme Makeover: Home Edition program to help in honoring Carl Hall. The board of education agreed to change the name of the ball fields at Nelson Elementary to the Carl Hall Family Sports Complex. In addition, the Haysville USD 261 Education Foundation received \$30,000 to refurbish the fields. Liz Hames was able to create and coordinate our publication in a way that resulted in the district winning the Kansas Association of School Boards Publications Contest Sweepstakes Award as the best in our enrollment category. The district collaborated with the Haysville Chamber of Commerce to allow the National Leadercast to be presented at the Learning Center. In addition, the transportation department transported our students over 500,000 miles without an accident.

Challenges

The Kansas Economy continued to present the biggest challenges to the school district. The state legislature continued to cut school funding in order to balance their budget. At years end the state budget balances exceeded estimates and created a budget surplus. This should allow the state legislature to begin to increase school funding and move toward funding our schools according to state statute.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

The Base Budget Per Pupil (BBPP) was decreased from \$4,012 in 2009-10 to \$3,937 in 2010-11 and to \$3,780 for 2011-12. This continued the pattern of the State of Kansas decreasing K-12 school finances as the State of Kansas continued to have declining revenues over budgeted expenditures. Still spending increased in a number of areas over the previous year, this was due to an increased enrollment, not an increase in per pupil funding.

The highest decrease in actual expenditures was in the Operations & Maintenance area as the new and remodeled construction of district facilities had recently been completed in 2008-2009.

The budgeted expenditures for 2011-12 reflect a modest increase in enrollment. I would like to remind you that a budget is just a budget and even though increased expenditures are budgeted in a number of areas, those may not occur. It is our practice to budget conservatively, but enough so that we do not have to republish to capture increased expenditures. The district never plans to spend all that is budgeted except in the funds that must be \$0 balance at the end of the year.

2. Summary of General Fund Expenditures by Function

Note as indicated on the table, this information pertains to "General Fund" fund line items. Therefore, the amount spent per pupil is not the same as in the previous graph and the % of increase/decrease for 2010-11 vs. 2009-10 may not be the same either. The amount of expenditures does not include the mandatory transfer to the Special Education Fund or other fund transfers. Thus the General Fund expenditures overall were down slightly, 2%, from last year. This is due in part to a decrease in BBPP from \$4,012 to \$3,978 and is offset by an increase in expenditures that were previously spent out of Supplemental General Fund as per KSDE directive for use of ARRA stimulus monies. The rest of the decrease is a result of the district's initiative to cut spending as a result of the cut in the BBPP.

The 2011-12 budget figures probably are not reflective of what actual costs will be because the FTE and weighting factors in the General Fund are all just estimates until submitted following the September 20th official count date and the state audit of those figures in March. USD 261 is budgeting for a small enrollment increase for the coming year. We gained students last year because of limited open enrollment of our schools to out of district residents, and we hope that trend continues this year.

3. Summary of Supplemental General Fund Expenditures by Function

In comparing the previous two year's actual figures, you will note the significant decrease in the total expenditures and expenditures per pupil. This is the result of the ARRA stimulus monies that were required to be spent out of the SGF as directed by the KSDE for 2009-10. In 2010-11 most of those expenditures were transferred back to GF expenditures. Therefore, there is a definite skewing of the comparative results for both the GF and SGF when comparing 2009-10 vs. 2010-11.

Looking toward 2011-12, the SG Fund remains at its maximum 30% of the GF. Also, the BBPP that the SG Fund is based on is the "hold harmless" figure of \$4,433 instead of \$3,780 because of the impact it would have had on local taxpayers. Our own SG fund continues to be impacted from a local tax standpoint as the State of Kansas is continuing to not fully fund the state aid portion of the SG Fund. USD 261 is a 74.76% state aid district, but the State is only funding that at a 83% proration which means the local taxpayer must pick up a greater share of the funding of the SG Fund (LOB).

4. Summary of General and Supplemental General Fund Expenditures by Function

This graph is a combination of graphs in #2 and #3. Therefore the rationale behind this graph would be cumulatively the same as it is for #2 and #3 above.

5. Summary of Special Education Fund by Function

Special Education costs continue to commonly rise faster than general educations costs and the State and Federal governments continue to fund it at less than 100%. The expenditures for this area show a slight increase overall, with the greatest coming in Instruction. This can be attributed to a slight increase in wages and an ever changing need in services. There was, however, a slight decrease from Student and Instructional Support.

Budgeted costs for the coming year are up slightly. We want to be conservative, but yet budget enough to allow for increased needs in special education staffing and services.

6. Instruction Expenditures (1000)

Overall, instructional expenditures were up by 5% this past year despite the cuts from the State of Kansas. This is a direct result of an increase in the number of students. Instructional expenditures for Virtual Education showed a marked increase as the program switched from a consultant or support instructional use to more on site staff direct instruction. This will also be reflected in a marked decrease in Virtual Education for Student and Instructional Support Expenditures in #7. The increase in the Text Books & Student Materials expenditures has to do with a major program book adoption that was not needed the previous year; while the decrease in SGF is a result of ARRA funds no longer being available.

Budgeted increases for the coming year are primarily based on projected enrollment increases thus necessitating increased instructional expenditures if funding from the State of Kansas allows.

7. Student and Instructional Support Expenditures (2100 & 2200)

Expenditures in this category showed a marked decrease from a year ago. The major decreases are in Professional Development, Virtual Education and Federal Funding. As mentioned in item #6 the Virtual Education program changed in its applications from a consultant need to more on site staff instruction and the reduction in expenditures here are a reflection of that change. In the area of Federal Funding some of the ARRA stimulus funds had already been spent and were not given again in 2010-11. Other areas reflect potential negatives, for this year, as we continue to strive to be conservative in our spending in anticipation of a couple of more years with State financing of K-I2 education difficulties.

8. General Administration Expenditures (2300)

You will note this area showed a marked increase in expenditures. This is a reflection of higher end balances allowing us to encumber known costs for the coming fiscal year. We encumbered the property insurance premiums in anticipation of further state budget cuts.

Please note the expenditure per pupil was flat comparatively over the past two years, but the increase in the number of students also was reflected in the increased expenditures. The budget for the coming year reflects potential increases that may or may not be realized.

9. School Administration Expenditures (2400)

School administration expenditures decreased slightly this past year, reflective of the overall decline in school finance dollars. There was no reduction in school administrative personnel. The current year shows some budgeted increases, but no additions to school level administrative personnel are taking place at this time.

10. Operations and Maintenance Expenditures (2600)

Expenditures for this area were down in comparison to the prior year. This is a direct reflection on the conservation efforts by district staff to take measure to keep cost down. There is a budgeted increase for 2011-12 in this area as future avoidance of scheduled maintenance could result in increased costs.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

Overall costs in this area appear to be up slightly compared to the prior year and are projected to increase in the 2011-2012 school year. Budgeted costs are up, but just for budgeting reasons with the greatest increase in Capital Outlay, although the increased amount there is not truly expected to be spent.

KPERS contributions from the State continue to increase and its contributions to KPERS are reflected back to the local districts through expenditure.

12. Capital Improvements (4000)

Capital improvement costs were higher than in the 2009-10 school year. The costs in this area for 2010-11 were for issues such as roof repair, parking lot repair & expansions, carpeting, and equipment upgrades. Capital Improvement costs are projected to be slightly more for the 2011-12 school year.

13. Debt Services (5000)

Debt Service increased slightly as the district was trying to keep the mill levy increase down a year ago. The increase in cash basis reserves is needed to have cash on hand to make the annual fall payments for bonded indebtedness. Once we re-establish this cash reserve level it should continue to level out unless the capital improvement state aid level decreases or the valuation does not rise as quickly as projected in the bond amortization schedules. For this coming year, the debt payments are slightly higher than a year ago.

14. Miscellaneous Information – Transfers

Transfers were slightly up in 2010-11 over the prior year, they were down in 2009-10 as the district prepared for anticipated cuts in state funding the previous year and state directives on use of ARRA monies depleted the resources available for transfers. Those same directives were not applicable in 2010-11 as fewer stimulus funds were available. Therefore, the district increased transfers to help with ending cash balances. If the funding levels continue to decline the district may have to rely on the prior transfers and thus projected/budgeted transfers for the coming year are off another 12%.

15. Miscellaneous Information Unencumbered Cash Balance by Fund

Do to the measures taken by the district and its employees in 2010-11 and enrollment increases, the unencumbered cash balances rose for July 1, 2011. This is in anticipation of further cuts in State funding over the next two fiscal years.

16. Reserve Funds Unencumbered Cash Balance

USD 261 has no Reserve Funds.

17. Other Information – FTE

The district's enrollment continues to increase steadily. This past year it rose primarily to the limited open enrollment of out-of-district students. Also, the continuation of the ESSDACK Learning Cafe affected the enrollment, but funds generated by that were merely passed through USD 261 to ESSDACK. However, it was reflected in our enrollment count. The district continues to hope to have a steady increased enrollment over the next several years as the economy starts to rebound from the recession. The district is projecting a 2% increase for 2011-12.

18. Miscellaneous Information Mill Rates by Fund

Please note the requested 0.961 mill levy increase for 2011-12. That is less than the 2.016 mill increase a year ago. These increases continue to be fallout from the loss of State funds. As the state continues to prorate the SGF (LOB) state aid, local revenue sources will be needed to offset the loss.

We are not increasing Capital Outlay mill levy this year. However, as we get further out from the previous bonds the needs for capital improvements will continue to increase. We will need to start the come back up toward the 8 mill maximum over the next few years if we want to maintain the facilities and equipment of the district to the level they should be maintained. Historically, we have tried to keep the mill levy increase as flat as possible. It has gone up as the district started paying on the new bonds and has continued to rise as those bond payments have increased. However, were it not for the decrease in State funding, the district would be more able to keep from increasing its own local mill levy.

The patrons of Haysville USD 216 have been very supportive of our schools and our facilities. We hope they continue to have pride in the Haysville schools, and rest assured, the district would not be asking for a mill levy increase were it not for circumstances created by the State and the economy.

19. Other Information – Assessed Valuation and Bonded Indebtedness

The district valuation continues to increase, but in the past three years with the economic downturn, the assessed valuation has gone up only slightly compared to four years ago when the district's valuation rose by \$7,000,000 over the previous year. Note that now all of the bonded indebtedness from the last bond issue is being reflected and is starting down as some earlier bonds are being paid off. This should continue to decline until district growth calls for another bond issue to handle the increased enrollment of the district.

Note: The FTE (full time equivalency) used in this report to calculate the “Amount Per Pupil” is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

<http://svapp15586.ksde.org/rcard/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Haysville USD 261 Web Site Information

<http://www.usd261.com>

- Parent Information
 - Board of Education Meeting Agendas and Minutes
 - Boundaries
 - Calendars
 - Construction Progress
 - District News, Community Links and Other Information
 - DocuShare Folders
 - Greenquest
 - How to Become a Volunteer
 - Lunch Program Application
 - Menus
 - PowerSchool Grade and Attendance Information, MyLunchMoney.com
 - School Information
 - Sports Schedules and Forms

- **Teacher Information**
 - Aesop
 - Board of Education Meeting Agendas and Minutes
 - Calendars, Webmail, Blackboard, Rubicon Atlas, and other Teacher Resources
 - DocuShare Folders
 - Employment Forms and Resources
 - E-Reqs
 - Learning Center Classes
 - MyLearningPlan.com
 - Negotiated Agreement
 - Pay Scale
 - PowerSchool Grade and Student Information
 - Work Orders

- **Administration /Staff Information**
 - Aesop
 - Board of Education Meeting Agendas and Minutes
 - Calendars, Webmail, Blackboard, Rubicon Atlas, and other Administrative Resources
 - DocuShare Folders
 - Employment Forms and Resources
 - E-reqs
 - MyLearningPlan.com
 - PowerSchool Grade and Student Information
 - Work Orders

- **Student Information**
 - Blackboard
 - Calendars
 - Curriculum Information
 - Enrollment Information
 - Food Menus
 - Help a Friend Line
 - Homework Help
 - Kan-Ed
 - PowerSchool Grade and Attendance Information
 - School Hours
 - School News and Other Information

**Summary of Total Expenditures By Function
(All Funds)**

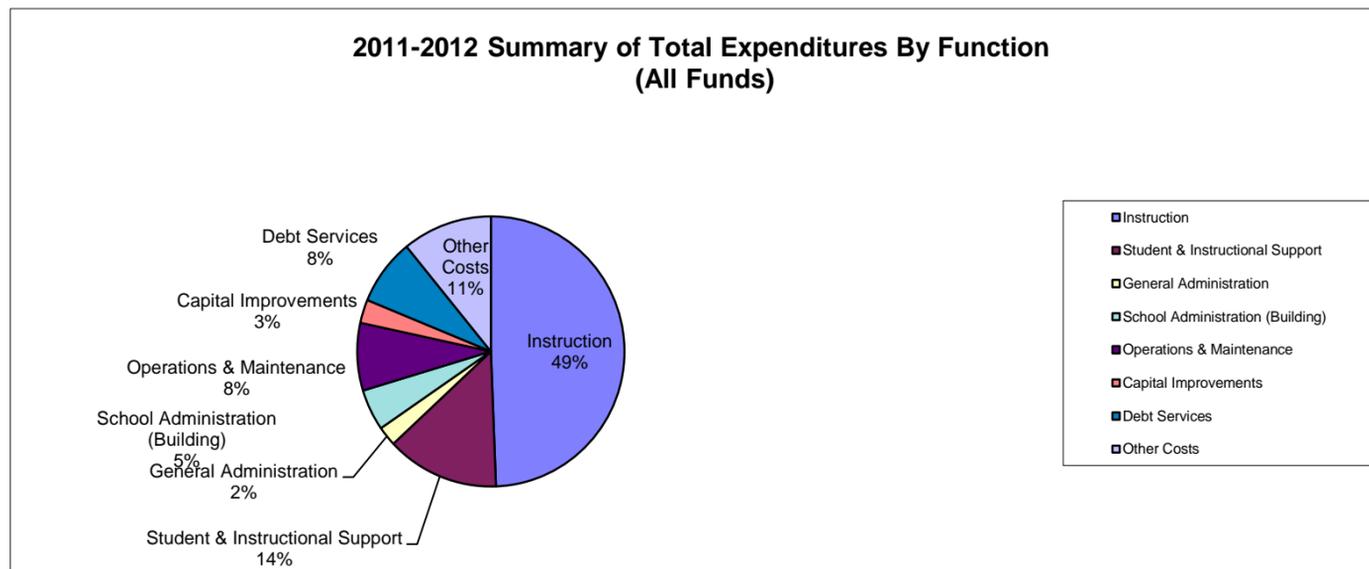
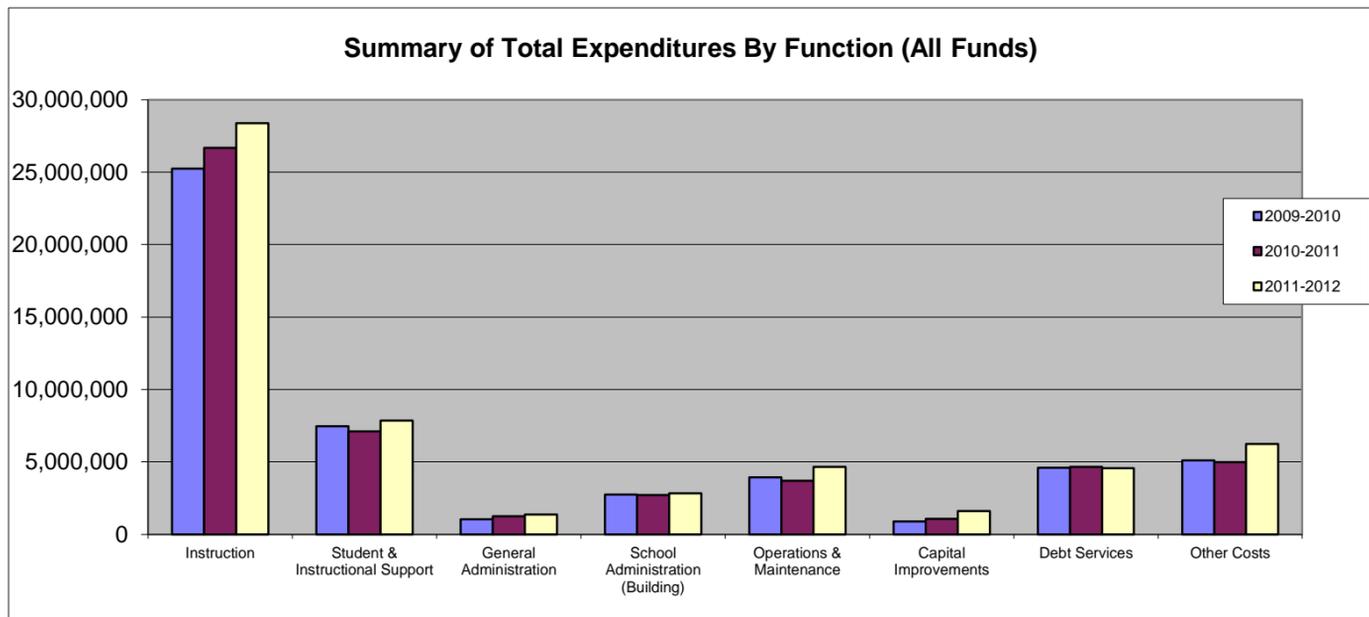
	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	25,225,172	49%	26,670,412	51%	6%	28,378,932	49%	6%
Student & Instructional Support	7,475,048	15%	7,108,401	14%	-5%	7,837,396	14%	10%
General Administration	1,024,217	2%	1,254,239	2%	22%	1,353,000	2%	8%
School Administration (Building)	2,737,599	5%	2,710,202	5%	-1%	2,837,150	5%	5%
Operations & Maintenance	3,939,124	8%	3,704,848	7%	-6%	4,649,500	8%	25%
Capital Improvements	893,249	2%	1,071,250	2%	20%	1,610,000	3%	50%
Debt Services	4,594,143	9%	4,656,988	9%	1%	4,554,616	8%	-2%
Other Costs	5,110,274	10%	4,989,966	10%	-2%	6,240,954	11%	25%
Total Expenditures	50,998,826	100%	52,166,306	100%	2%	57,461,548	100%	10%
Amount per Pupil	\$10,756		\$10,756		0%	\$11,458		7%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

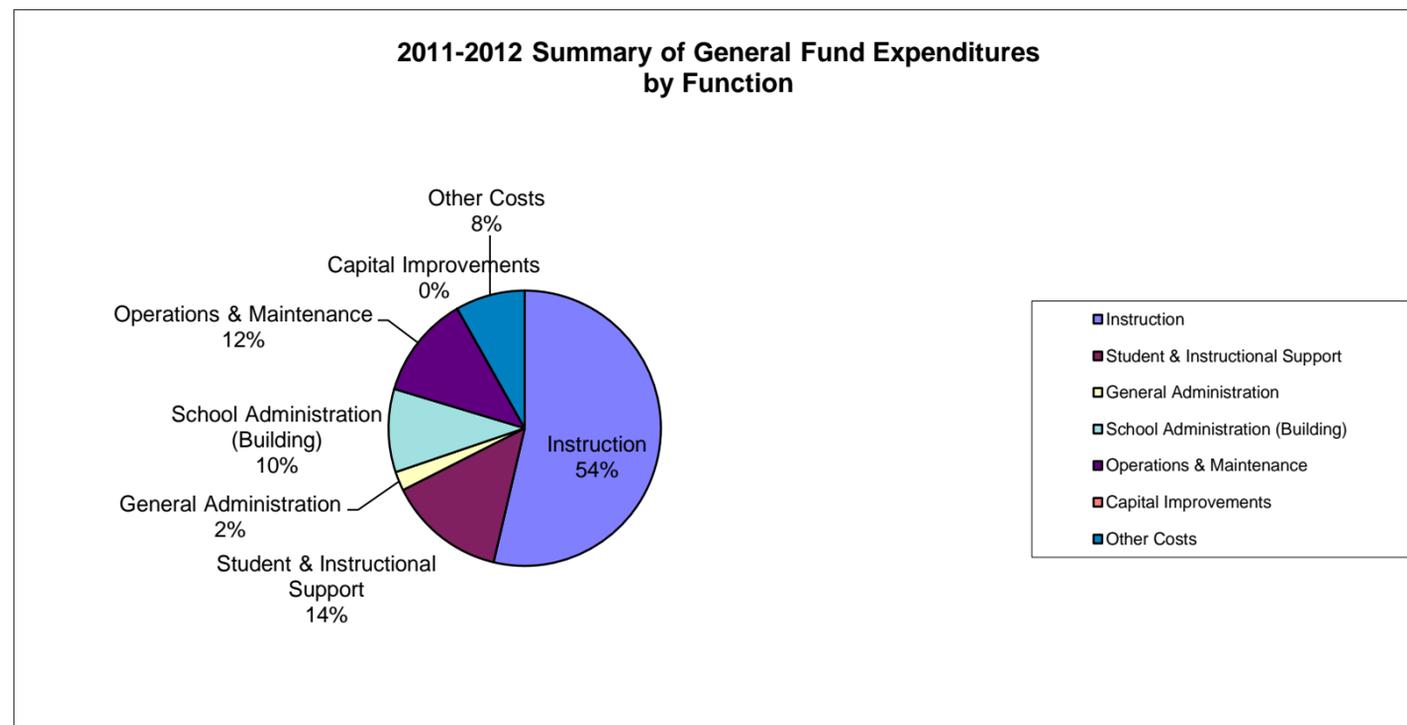
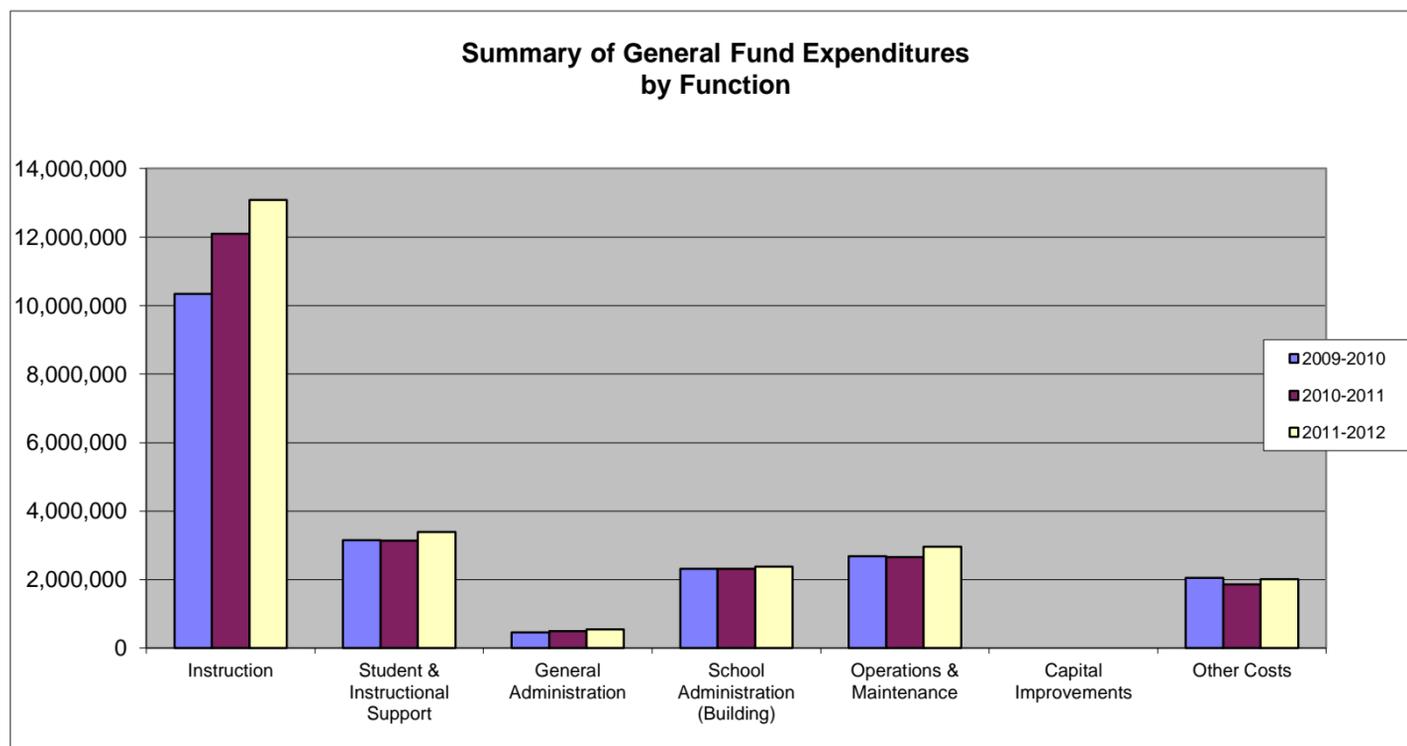
- | | |
|---|---|
| Instruction - 1000 | Operations & Maintenance - 2600 |
| Student & Instructional Support - 2100 & 2200 | Other Costs - 2500, 2900 and 3000 and all others not included elsewhere |
| General Administration - 2300 | Capital Improvements - 4000 |
| School Administration (Building) - 2400 | Debt Services - 5100 Transfers - 5200 |



**Summary of General Expenditures
by Function**

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	10,338,115	49%	12,100,209	54%	17%	13,076,478	54%	8%
Student & Instructional Support	3,144,637	15%	3,142,675	14%	0%	3,391,000	14%	8%
General Administration	458,315	2%	501,621	2%	9%	546,000	2%	9%
School Administration (Building)	2,321,245	11%	2,311,827	10%	0%	2,383,000	10%	3%
Operations & Maintenance	2,677,796	13%	2,656,621	12%	-1%	2,957,500	12%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,052,143	10%	1,860,161	8%	-9%	2,010,000	8%	8%
Total Expenditures	20,992,251	100%	22,573,114	100%	8%	24,363,978	100%	8%
Amount per Pupil	\$4,427		\$4,654		5%	\$4,858		4%

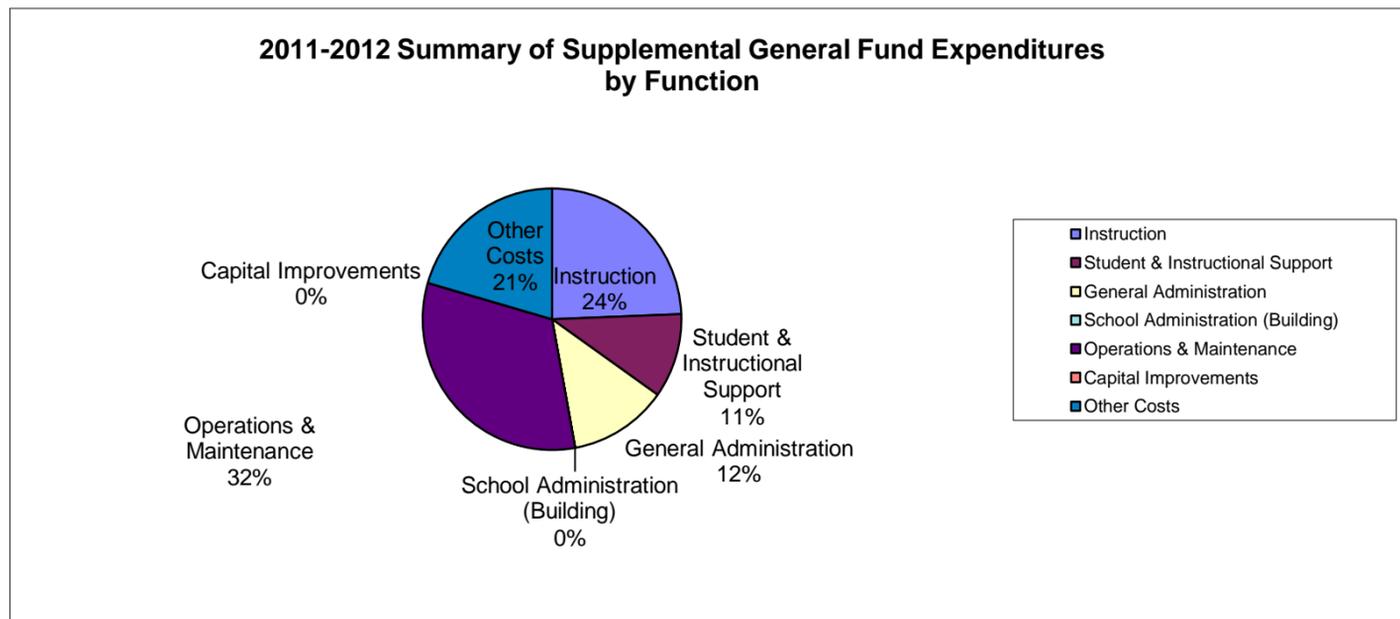
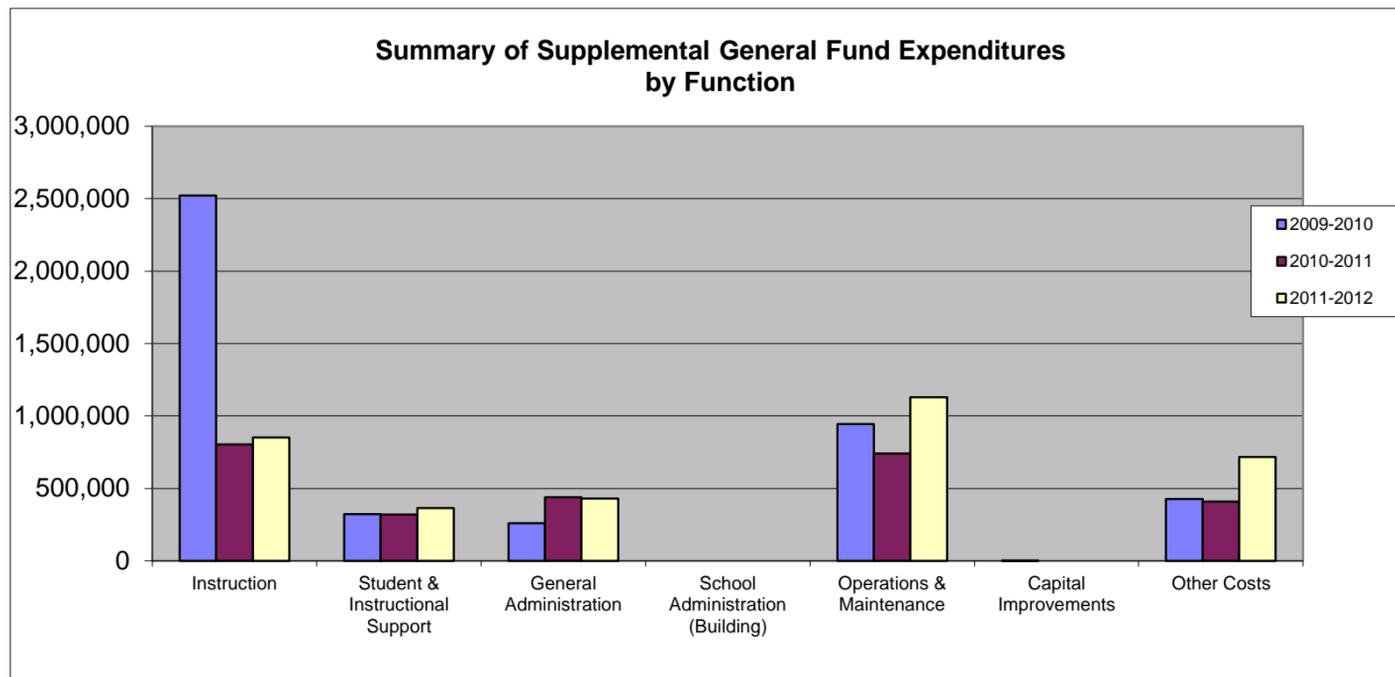
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



**Summary of Supplemental General Fund Expenditures
by Function**

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	2,520,623	56%	801,973	30%	-68%	850,500	24%	6%
Student & Instructional Support	322,430	7%	319,141	12%	-1%	364,000	10%	14%
General Administration	260,793	6%	440,102	16%	69%	430,000	12%	-2%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	943,640	21%	739,346	27%	-22%	1,128,500	32%	53%
Capital Improvements	3,078	0%	0	0%	-100%	0	0%	0%
Other Costs	426,633	10%	408,652	15%	-4%	716,000	21%	75%
Total Expenditures	4,477,197	100%	2,709,214	100%	-39%	3,489,000	100%	29%
Amount per Pupil	\$944		\$559		-41%	\$696		25%

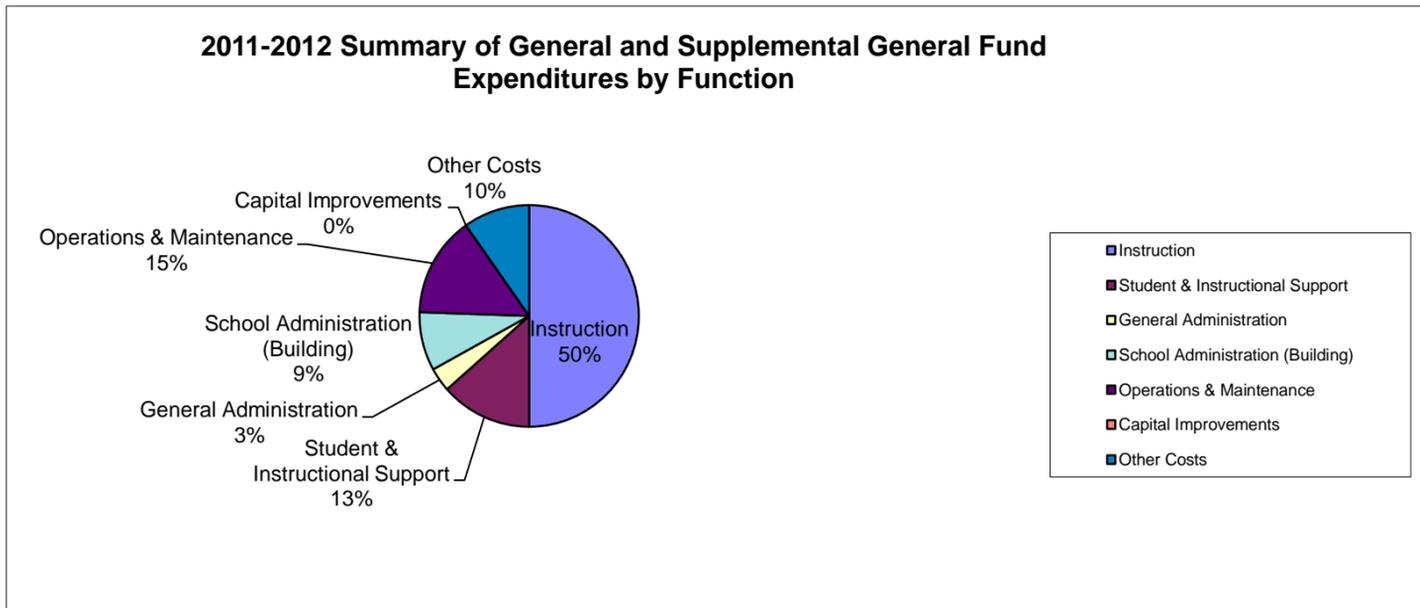
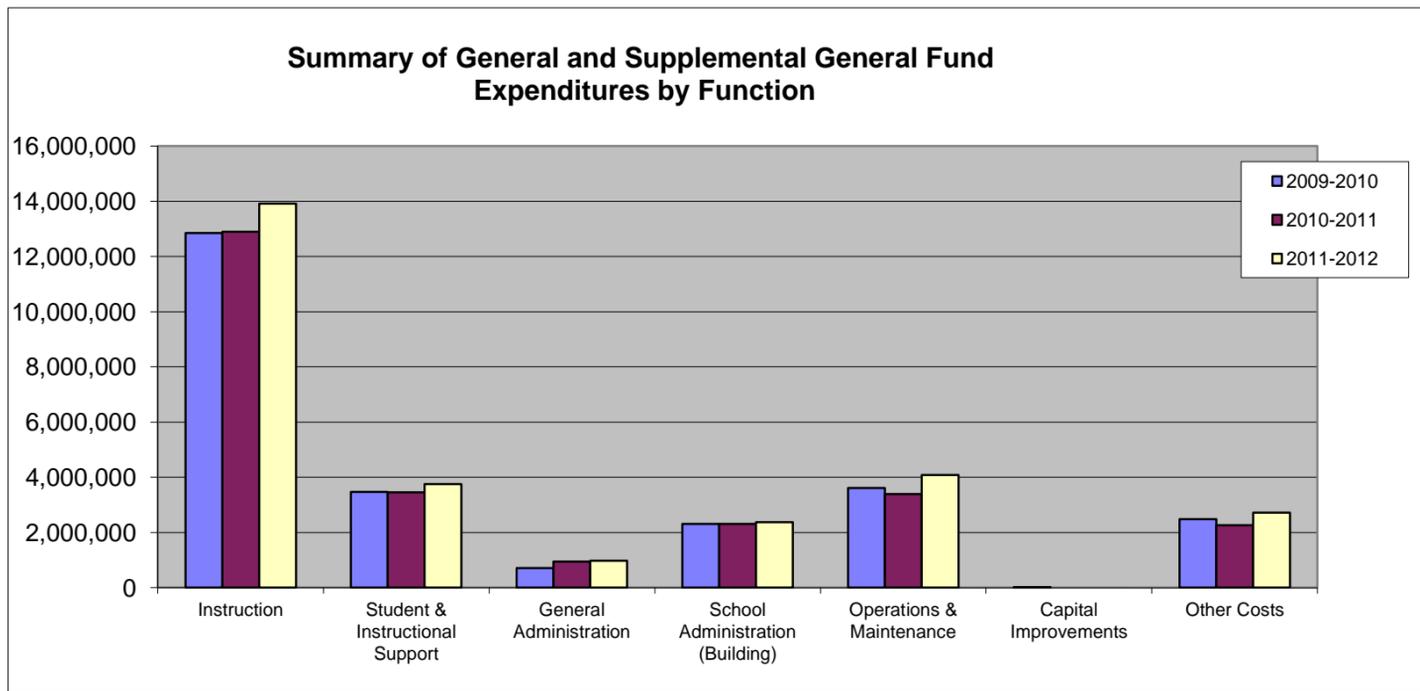
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



Summary of General and Supplemental General Fund Expenditures by Function

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/dec	2011-2012 Budget	% of Tot	% inc/dec
Instruction	12,858,738	50%	12,902,182	51%	0%	13,926,978	50%	8%
Student & Instructional Support	3,467,067	14%	3,461,816	14%	0%	3,755,000	13%	8%
General Administration	719,108	3%	941,723	4%	31%	976,000	4%	4%
School Administration (Building)	2,321,245	9%	2,311,827	9%	0%	2,383,000	9%	3%
Operations & Maintenance	3,621,436	14%	3,395,967	13%	-6%	4,086,000	15%	20%
Capital Improvements	3,078	0%	0	0%	-100%	0	0%	0%
Other Costs	2,478,776	10%	2,268,813	9%	-8%	2,726,000	10%	20%
Total Expenditures	25,469,448	100%	25,282,328	100%	-1%	27,852,978	100%	10%
Amount per Pupil	\$5,372		\$5,213		-3%	\$5,554		7%

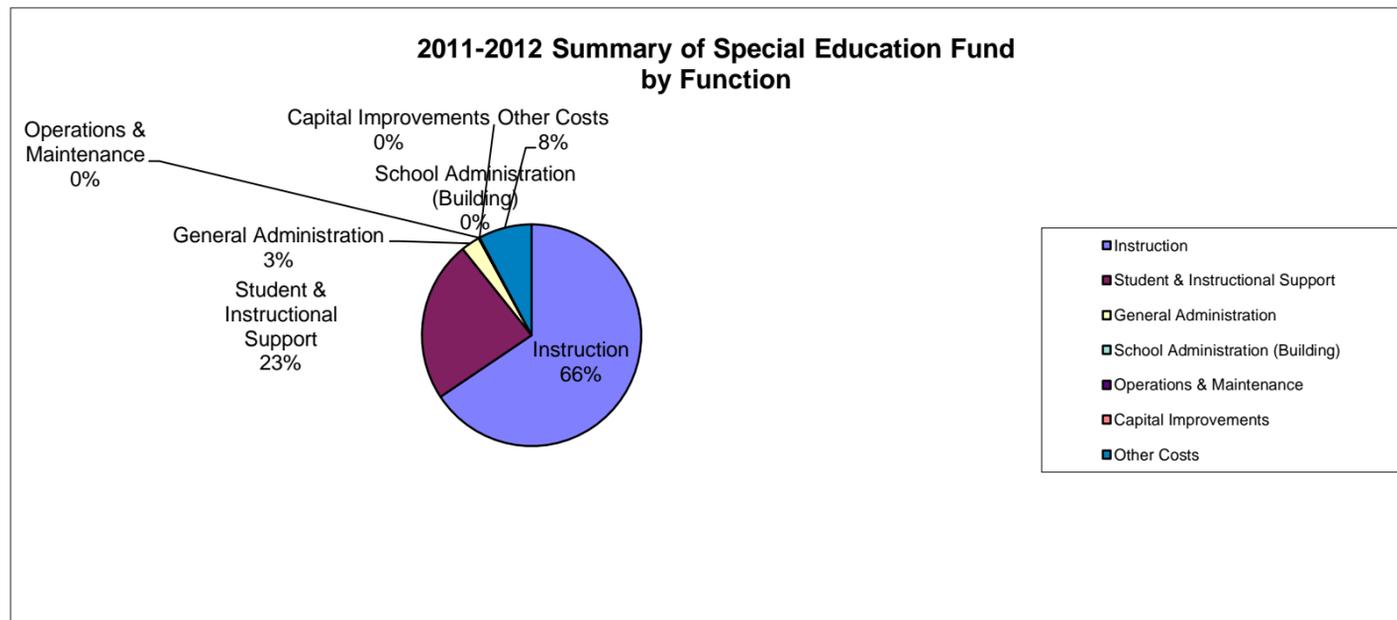
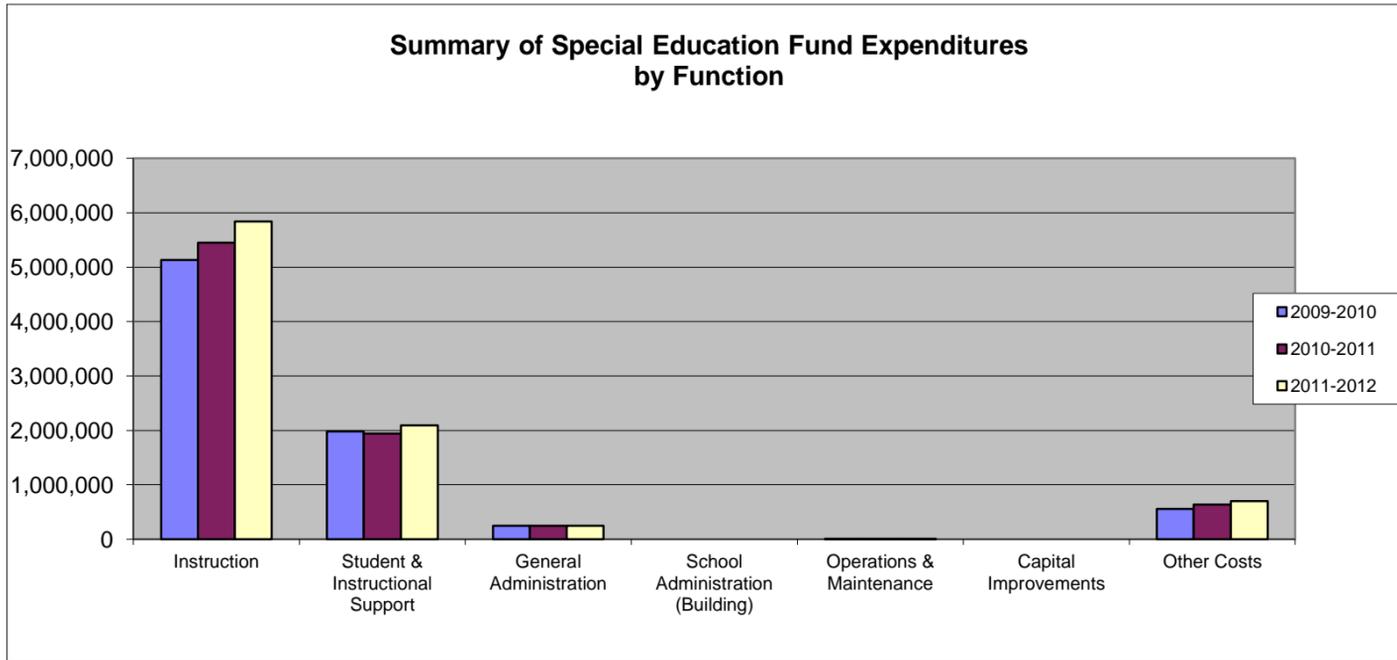
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund
by Function**

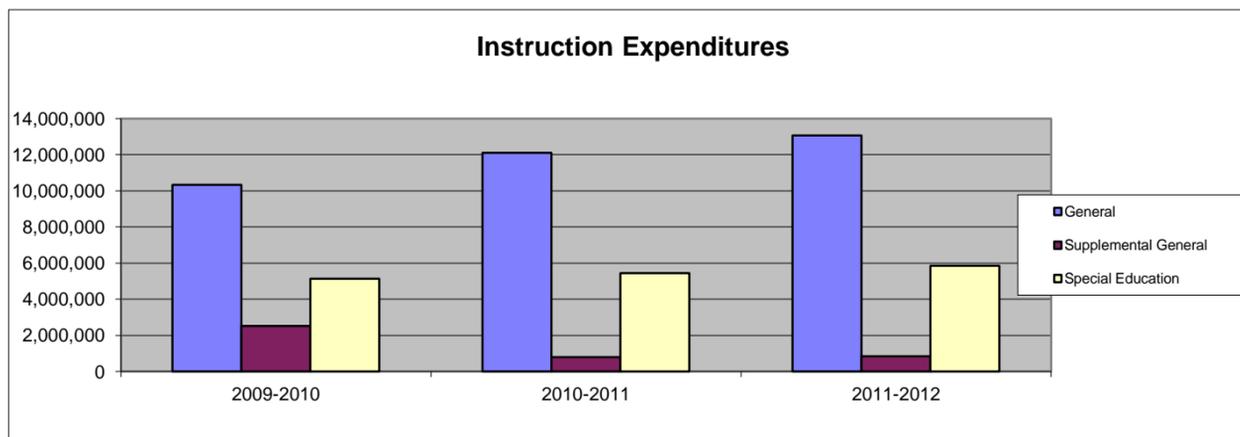
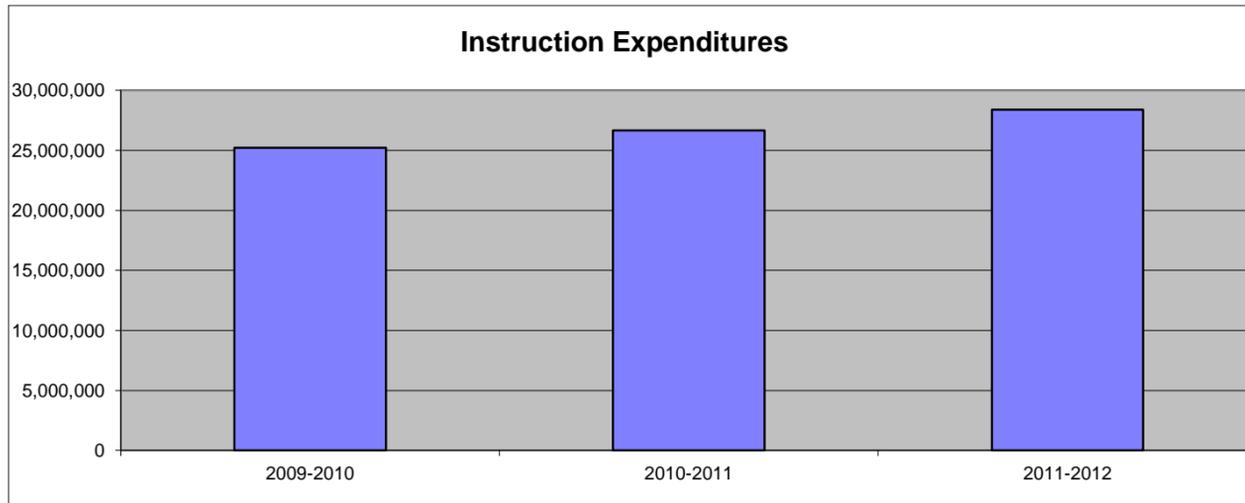
	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	5,128,728	65%	5,447,174	66%	6%	5,840,000	66%	7%
Student & Instructional Support	1,980,772	25%	1,944,873	23%	-2%	2,097,000	24%	8%
General Administration	246,155	3%	245,366	3%	0%	250,000	3%	2%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	9,889	0%	10,961	0%	11%	12,500	0%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	560,028	7%	636,613	8%	14%	700,300	8%	10%
Total Expenditures	7,925,572	100%	8,284,987	100%	5%	8,899,800	100%	7%
Amount per Pupil	\$1,672		\$1,708		2%	\$1,775		4%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)



Instruction Expenditures (1000)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	10,338,115	12,100,209	17%	13,076,478	8%
Federal Funds	558,427	530,621	-5%	496,954	-6%
Supplemental General	2,520,623	801,973	-68%	850,500	6%
At Risk (4yr Old)	351,819	367,652	5%	393,000	7%
At Risk (K-12)	3,615,591	4,001,352	11%	4,260,000	6%
Bilingual Education	170,236	183,207	8%	244,000	33%
Virtual Education	2,786	108,284	3787%	0	-100%
Capital Outlay	143,901	186,799	30%	300,000	61%
Driver Education	118,296	85,196	-28%	88,000	3%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	200,000	0	-100%	0	0%
Special Education	5,128,728	5,447,174	6%	5,840,000	7%
Cost of Living	0	0	0%	0	0%
Vocational Education	526,252	554,227	5%	580,000	5%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	1,481,260	1,283,272	-13%	2,250,000	75%
Contingency Reserve	0	0	0%		
Text Book & Student Material	69,138	753,519	990%		
Activity Fund	0	266,927	0%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	25,225,172	26,670,412	6%	28,378,932	6%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	5,320	5,499	3%	5,659	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	25,225,172	26,670,412	6%	28,378,932	6%



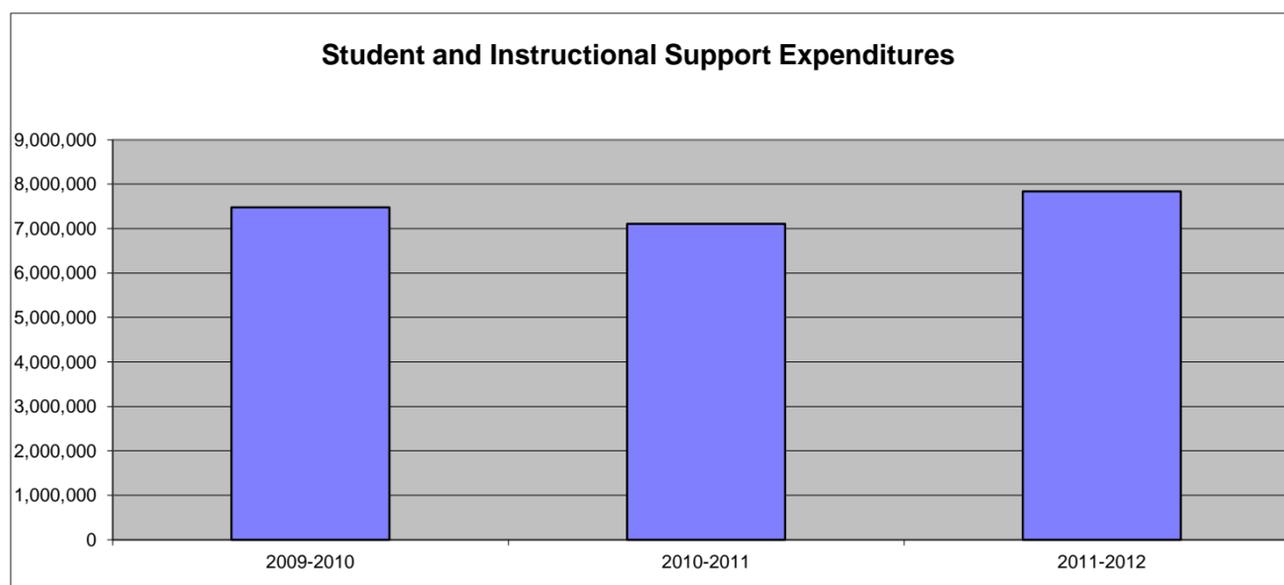
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment

Student and Instructional Support Expenditures (2100 & 2200)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	3,144,637	3,142,675	0%	3,391,000	8%
Federal Funds	584,677	361,935	-38%	392,000	8%
Supplemental General	322,430	319,141	-1%	364,000	14%
At Risk (4yr Old)	384	307	-20%	500	63%
At Risk (K-12)	244,403	213,073	-13%	231,000	8%
Bilingual Education	0	0	0%	0	0%
Virtual Education	146,763	26,090	-82%	0	-100%
Capital Outlay	285,204	391,241	37%	500,000	28%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	59,707	46,552	-22%	150,000	222%
Parent Education Program	207,172	212,126	2%	231,896	9%
Summer School	0	0	0%	0	0%
Special Education	1,980,772	1,944,873	-2%	2,097,000	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	301,512	261,211	-13%	480,000	84%
Contingency Reserve	0	0	0%		
Text Book & Student Material	197,387	189,177	-4%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	7,475,048	7,108,401	-5%	7,837,396	10%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	1,577	1,466	-7%	1,563	7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	7,475,048	7,108,401	-5%	7,837,396	10%
Amount per Pupil	\$1,601	\$1,459	-9%	\$1,599	10%



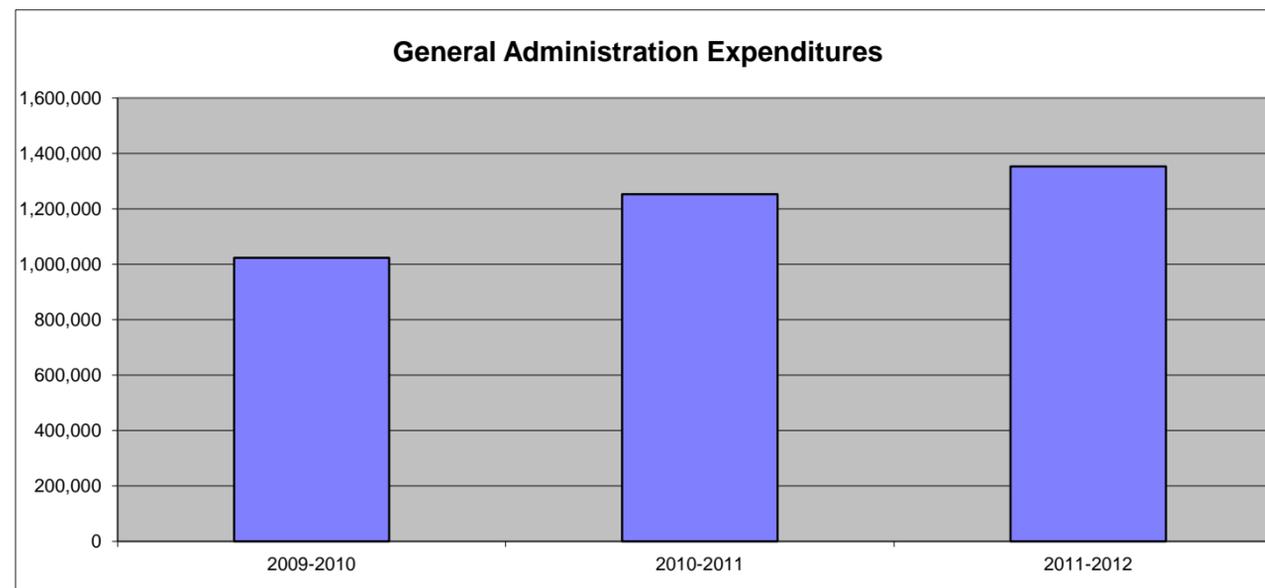
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

General Administration Expenditures (2300)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	458,315	501,621	9%	546,000	9%
Federal Funds	1,509	2,271	50%	2,000	-12%
Supplemental General	260,793	440,102	69%	430,000	-2%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	24,918	36,699	47%	50,000	36%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	246,155	245,366	0%	250,000	2%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	32,527	28,180	-13%	75,000	166%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	1,024,217	1,254,239	22%	1,353,000	8%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	216	259	20%	270	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,024,217	1,254,239	22%	1,353,000	8%



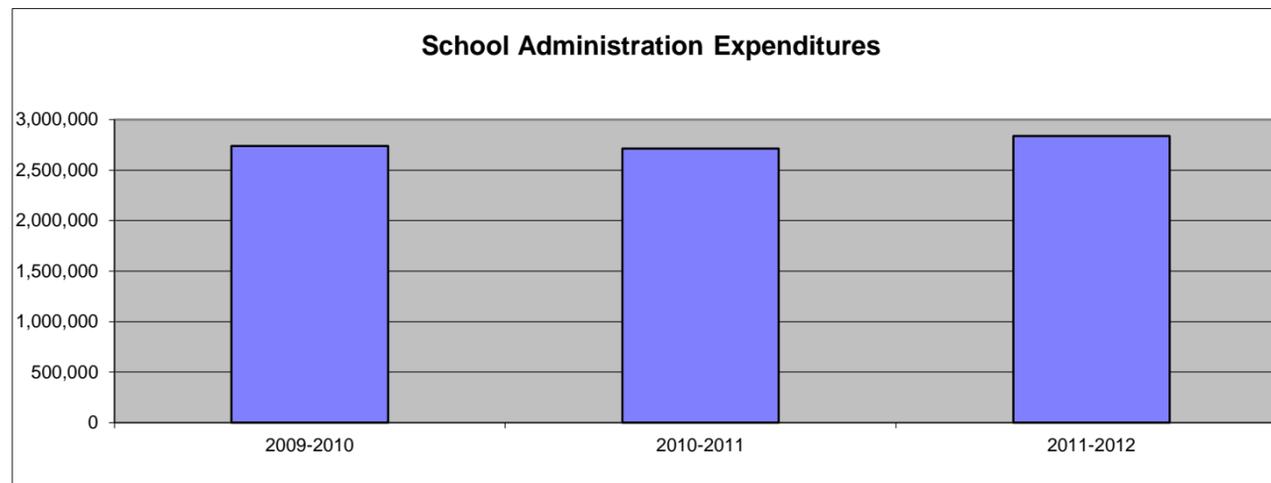
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

School Administration Expenditures (2400)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	2,321,245	2,311,827	0%	2,383,000	3%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	53,304	41,575	-22%	37,150	-11%
At Risk (K-12)	127,973	138,447	8%	152,000	10%
Bilingual Education	0	0	0%	0	0%
Virtual Education	72,210	77,255	7%	0	-100%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	162,867	141,098	-13%	265,000	88%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	2,737,599	2,710,202	-1%	2,837,150	5%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	577	559	-3%	566	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,737,599	2,710,202	-1%	2,837,150	5%



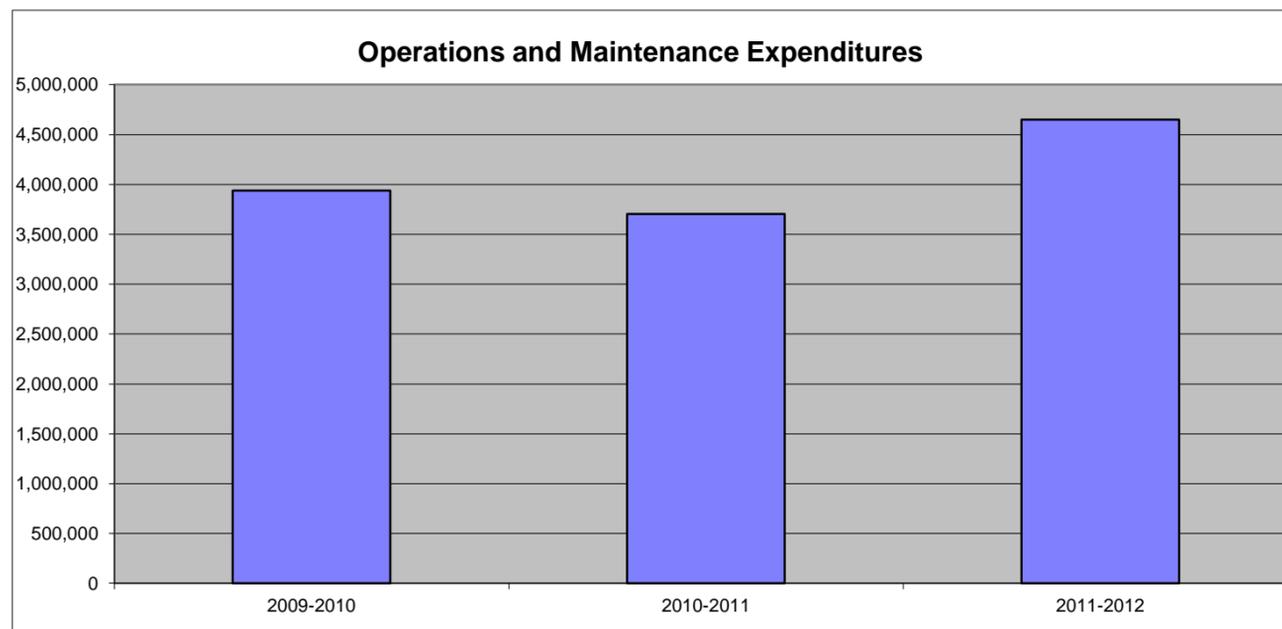
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Operations and Maintenance Expenditures (2600)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	2,677,796	2,656,621	-1%	2,957,500	11%
Federal Funds	0	2,056	0%	2,000	-3%
Supplemental General	943,640	739,346	-22%	1,128,500	53%
At Risk (4yr Old)	600	893	49%	1,000	12%
At Risk (K-12)	44,984	71,791	60%	63,500	-12%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	97,613	79,380	-19%	200,000	152%
Driver Training	5,195	5,700	10%	34,500	505%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	9,889	10,961	11%	12,500	14%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	159,407	138,100	-13%	250,000	81%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	3,939,124	3,704,848	-6%	4,649,500	25%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	831	764	-8%	927	21%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,939,124	3,704,848	-6%	4,649,500	25%



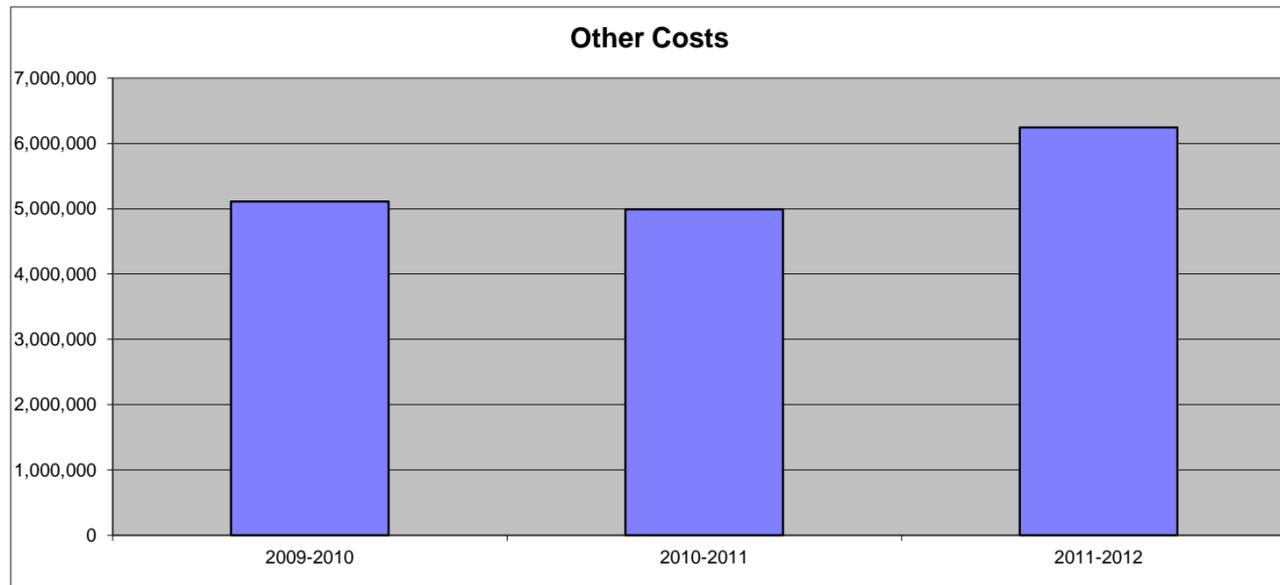
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	2,052,143	1,860,161	-9%	2,010,000	8%
Federal Funds	41,279	36,577	-11%	31,000	-15%
Supplemental General	426,633	408,652	-4%	716,000	75%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	10,359	11,430	10%	11,300	-1%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	81,327	30,064	-63%	210,000	599%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	1,769,178	1,859,775	5%	2,225,000	20%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	560,028	636,613	14%	700,300	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	169,327	146,694	-13%	337,354	130%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	5,110,274	4,989,966	-2%	6,240,954	25%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	1,078	1,029	-5%	1,244	21%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	5,110,274	4,989,966	-2%	6,240,954	25%



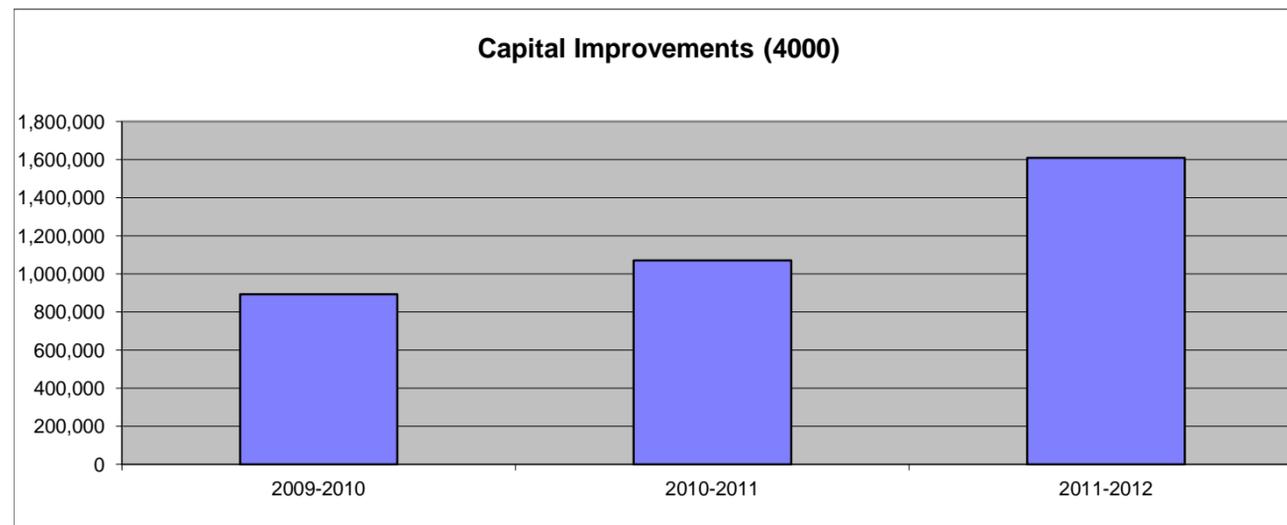
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Capital Improvements Expenditures (4000)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	3,078	0	-100%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	890,171	1,071,250	20%	1,610,000	50%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	893,249	1,071,250	20%	1,610,000	50%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	188	221	17%	321	45%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	893,249	1,071,250	20%	1,610,000	50%



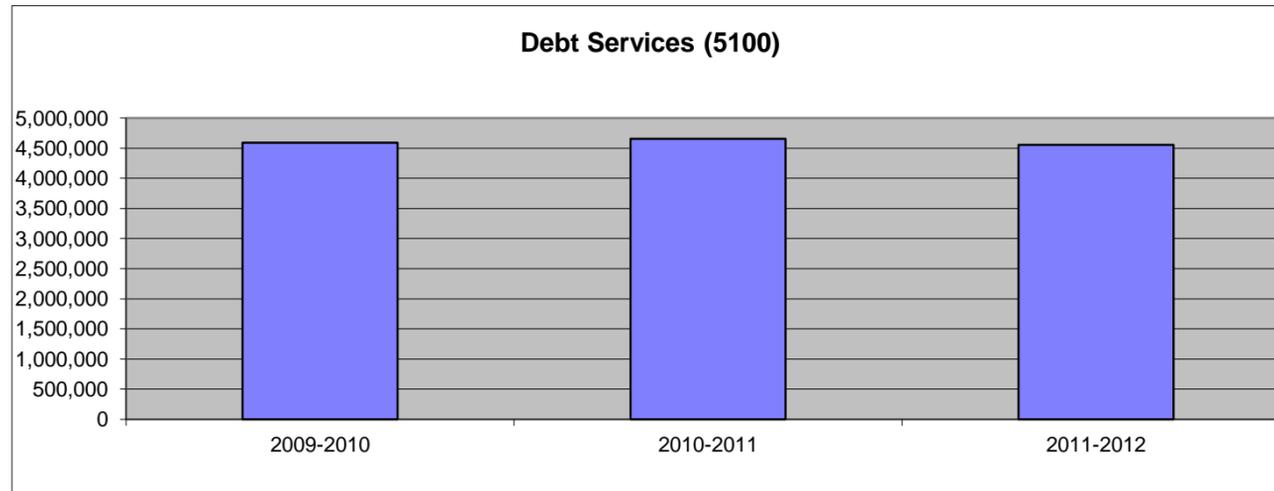
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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Debt Services Expenditures (5100)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	91,371	191,770	110%	90,000	-53%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	4,502,772	4,465,218	-1%	4,464,616	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	4,594,143	4,656,988	1%	4,554,616	-2%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	969	960	-1%	908	-5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,594,143	4,656,988	1%	4,554,616	-2%



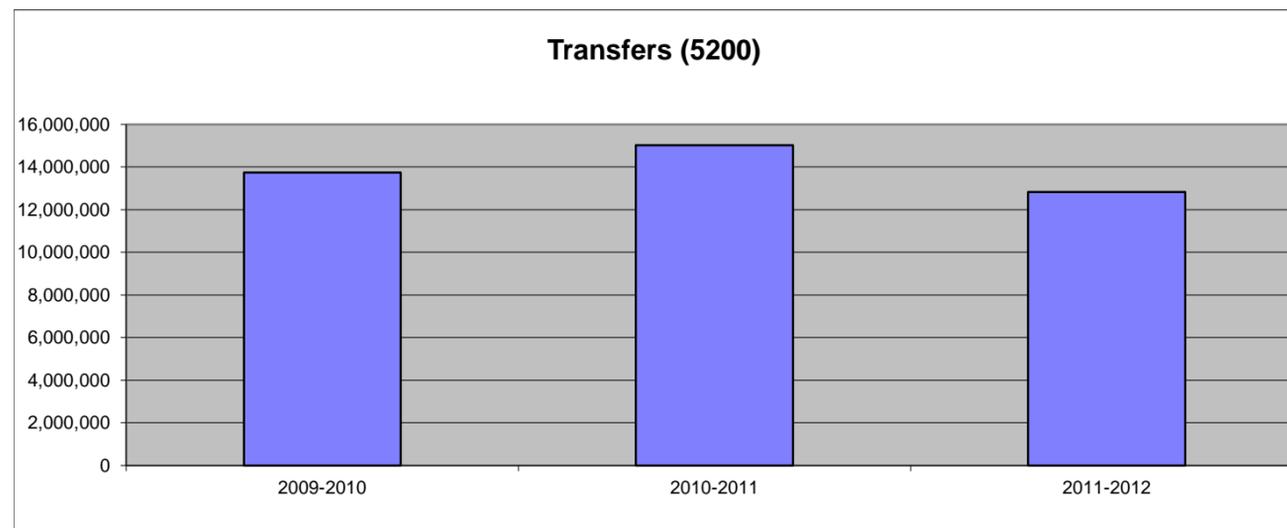
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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Transfers (5200)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	8,917,209	7,908,056	-11%	5,966,500	-25%
Federal Funds	0	0	0%	0	0%
Supplemental General	4,821,000	7,102,747	47%	6,827,259	-4%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay					
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	29,242	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	13,738,209	15,010,803	9%	12,823,001	-15%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	2,897	3,095	7%	2,557	-17%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	13,738,209	15,010,803	9%	12,823,001	-15%



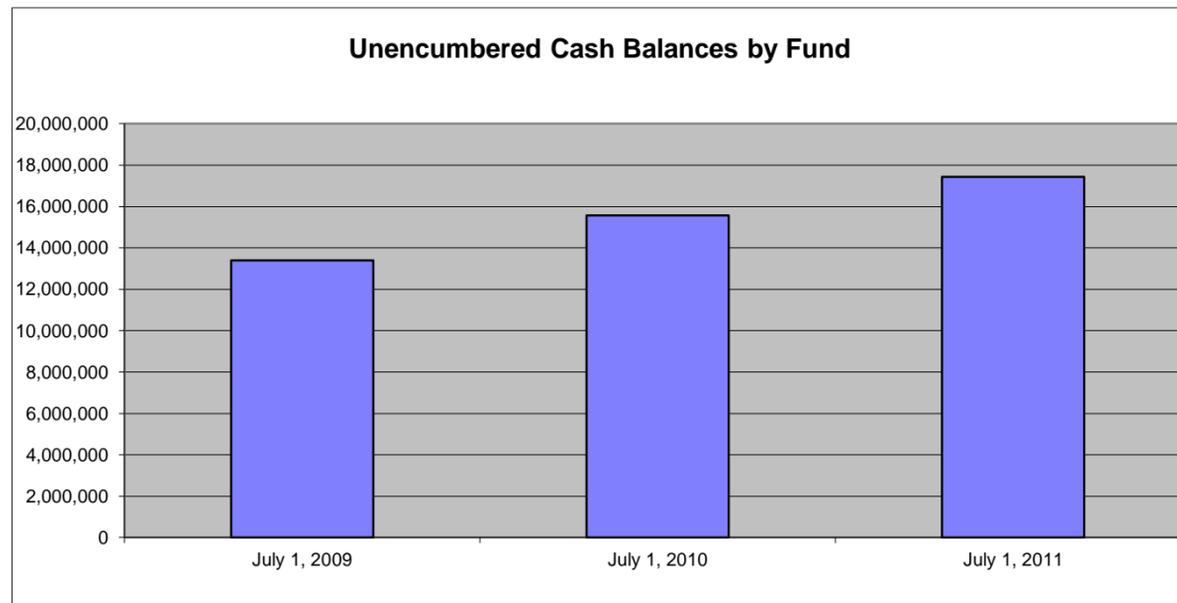
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2009	July 1, 2010	July 1, 2011
General	0	0	0
Federal Funds	0	8	1,954
Supplemental General	39,332	144,306	178,433
At Risk (4yr Old)	203,703	397,596	412,169
At Risk (K-12)	573,167	1,051,609	1,200,018
Bilingual Education	119,389	165,153	166,946
Virtual Education	187,760	140,160	0
Capital Outlay	2,214,148	2,920,928	3,245,570
Driver Training	309,825	328,563	349,802
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	738,741	1,045,780	1,361,593
Professional Development	307,422	363,882	340,967
Parent Education Program	12	2,331	43,535
Summer School	229,242	29,242	29,242
Special Education	1,402,421	1,934,113	2,689,680
Cost of Living	0	0	0
Vocational Education	466,739	510,487	616,260
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	0
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	3,026,592	3,026,592	3,037,592
Text Book & Student Material	618,178	888,530	852,665
Activity Fund	0	0	130,349
Bond and Interest #1	2,964,394	2,612,825	2,778,639
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	13,401,065	15,562,105	17,435,414
Enrollment (FTE)*	4,741.5	4,850.0	5,015.0
Amount per Pupil	2,826	3,209	3,477
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	13,401,065	15,562,105	17,435,414



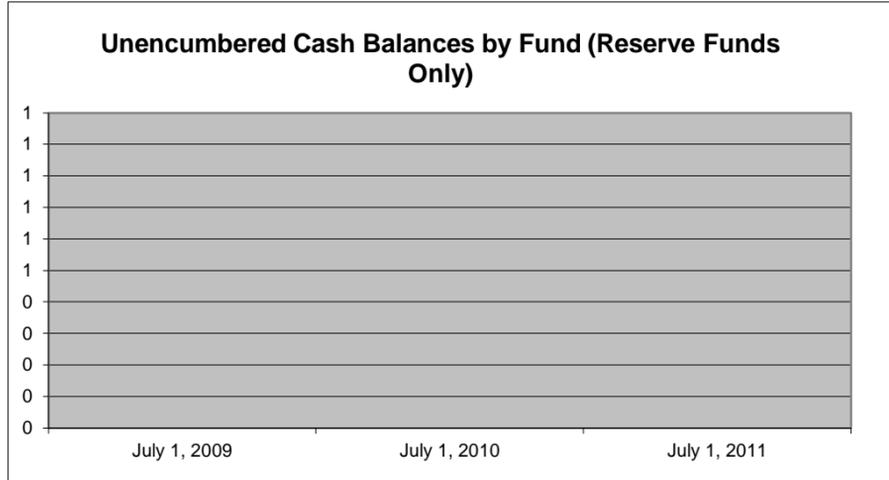
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

**Reserve Funds
Unencumbered Cash Balance**

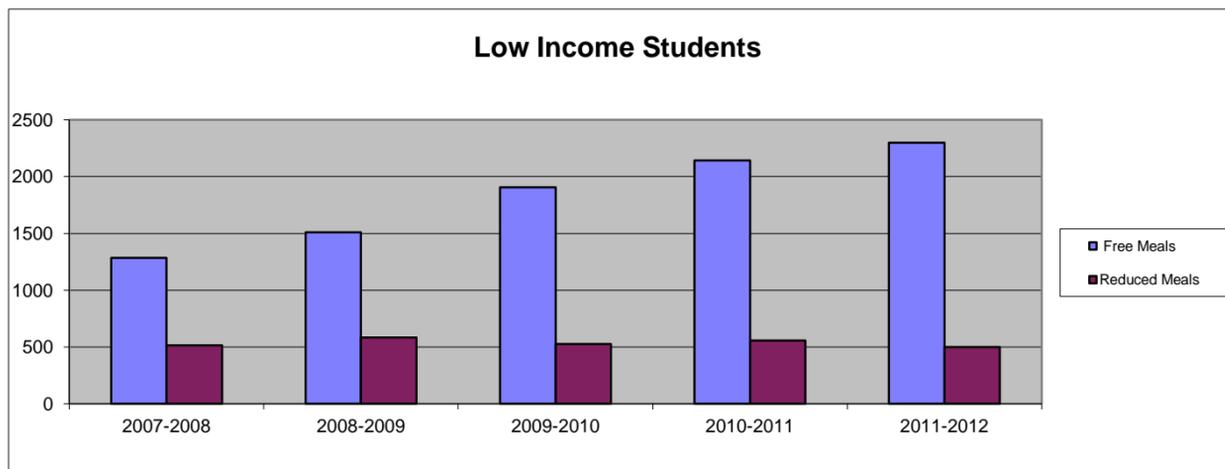
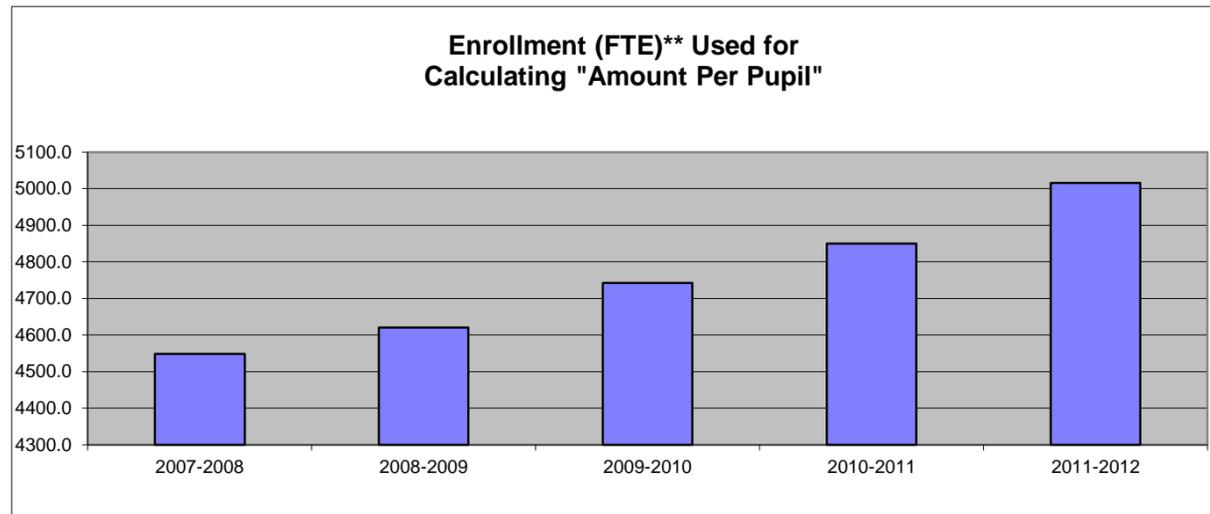
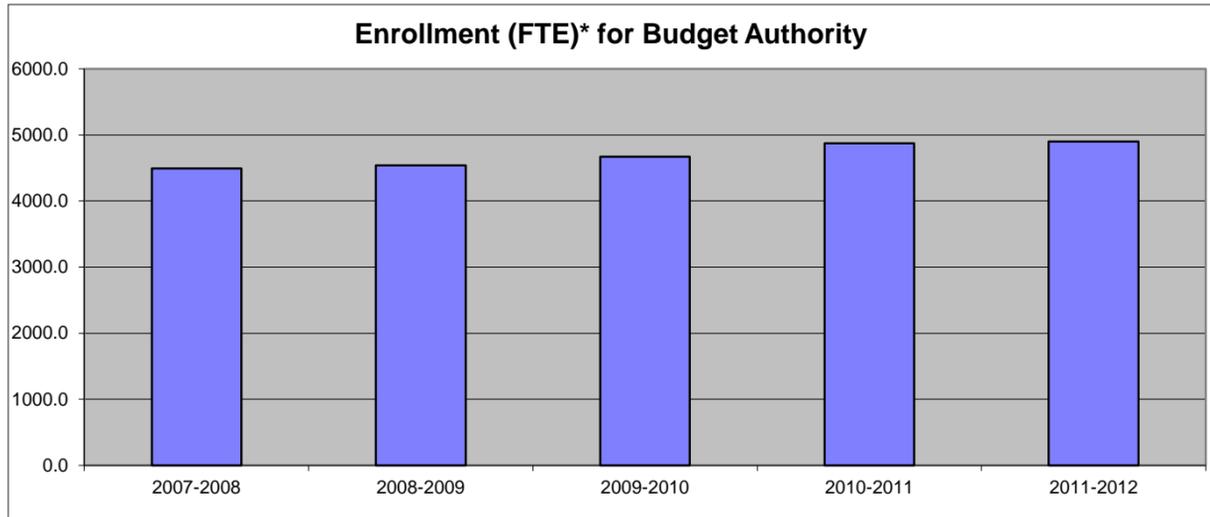
	July 1, 2009	July 1, 2010	July 1, 2011
Special Reserve	0	0	0
TOTAL OTHER	0	0	0
Amount per Pupil	\$0	\$0	\$0



*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

Other Information

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
Enrollment (FTE)*	4,495.6	4,536.8	1%	4,668.5	3%	4,873.6	4%	4,900.0	1%
Enrollment (FTE)**	4,548.1	4,620.0	2%	4,741.5	3%	4,850.0	2%	5,015.0	3%
Number of Students - Free Meals	1,285	1,510	18%	1,908	26%	2,144	12%	2,300	7%
Number of Students - Reduced Meals	514	582	13%	527	-9%	558	6%	500	-10%

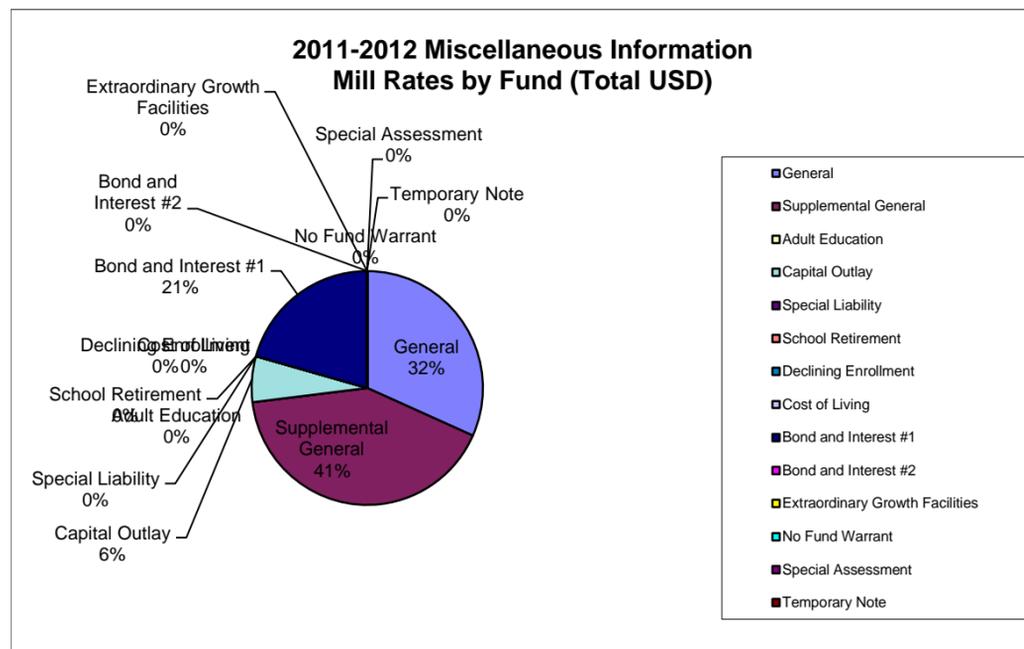
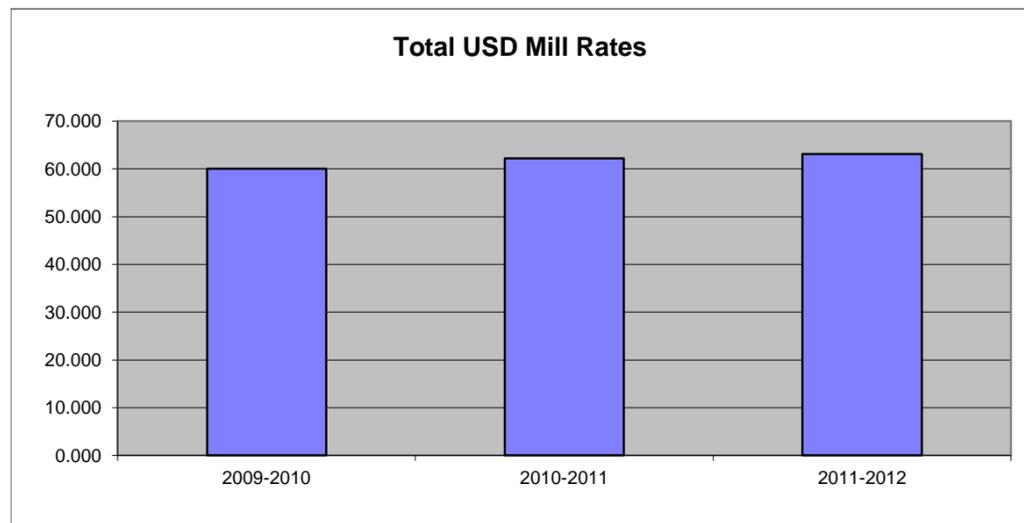


*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

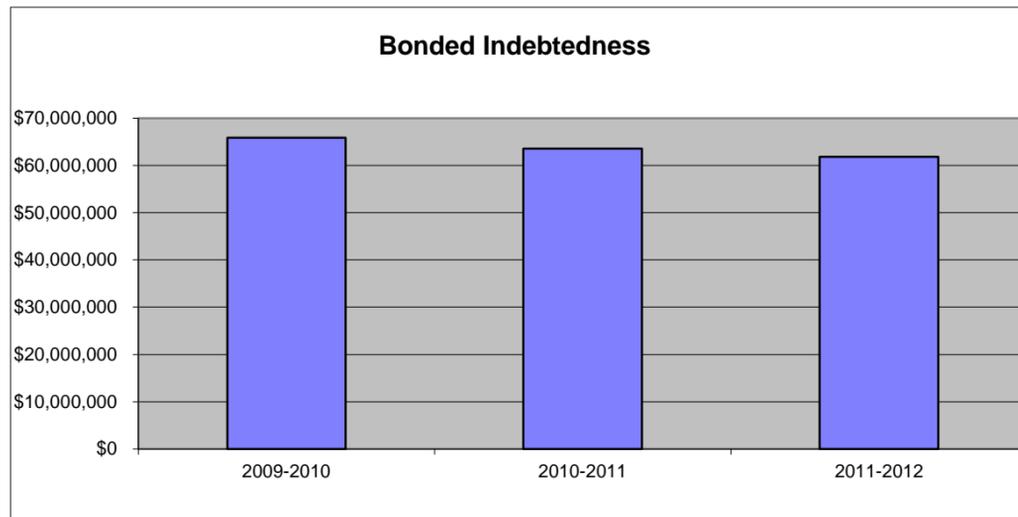
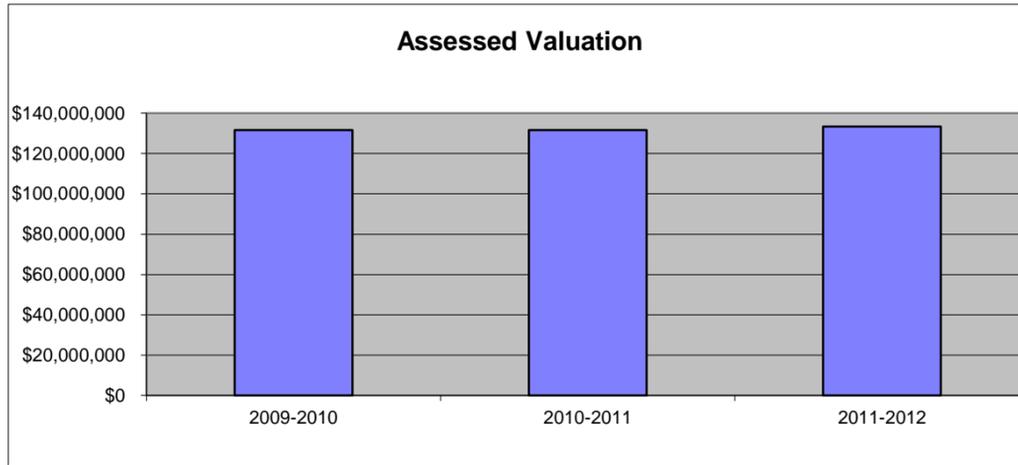
**Miscellaneous Information
Mill Rates by Fund**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
General	20.000	20.000	20.000
Supplemental General	22.569	22.316	26.127
Adult Education	0.000	0.000	0.000
Capital Outlay	5.982	4.008	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	11.525	15.856	13.014
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	60.076	62.180	63.141
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



Other Information

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
Assessed Valuation	\$131,742,606	\$131,718,342	\$133,265,756
Bonded Indebtedness	\$65,839,000	\$63,581,000	\$61,795,000



2011-12 Budget At A Glance



USD 261

Haysville

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Summary of Total Expenditures By Function

(All Funds)

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	25,225,172	49%	26,670,412	51%	6%	28,378,932	49%	6%
Student & Instructional Support	7,475,048	15%	7,108,401	14%	-5%	7,837,396	14%	10%
General Administration	1,024,217	2%	1,254,239	2%	22%	1,353,000	2%	8%
School Administration (Building)	2,737,599	5%	2,710,202	5%	-1%	2,837,150	5%	5%
Operations & Maintenance	3,939,124	8%	3,704,848	7%	-6%	4,649,500	8%	25%
Capital Improvements	893,249	2%	1,071,250	2%	20%	1,610,000	3%	50%
Debt Services	4,594,143	9%	4,656,988	9%	1%	4,554,616	8%	-2%
Other Costs	5,110,274	10%	4,989,966	10%	-2%	6,240,954	11%	25%
Total Expenditures	50,998,826	100%	52,166,306	100%	2%	57,461,548	100%	10%
Amount per Pupil	\$10,756		\$10,756		0%	\$11,458		7%

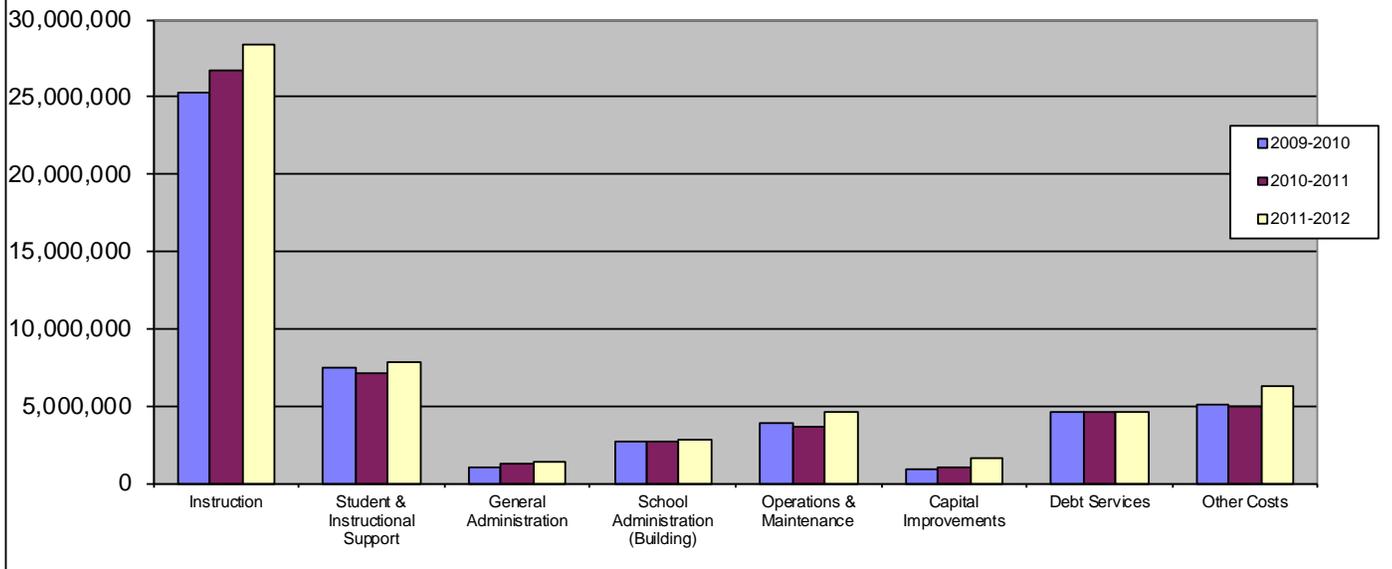
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk (4yr Old), At Risk (K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also

Further definition of what goes into each category:

Instruction - 1000	Operations & Maintenance - 2600
Student & Instructional Support - 2100 & 2200	Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100 Transfers - 5200

Summary of Total Expenditures By Function (All Funds)

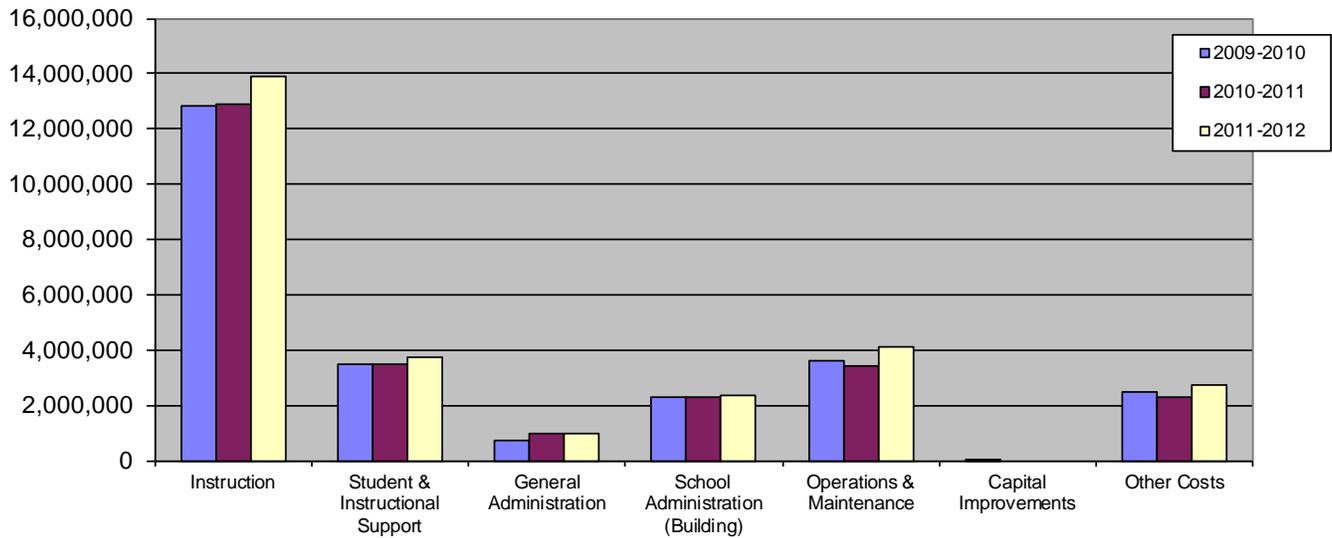


**Summary of General and Supplemental General Fund
Expenditures by Function**

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	12,858,738	50%	12,902,182	51%	0%	13,926,978	50%	8%
Student & Instructional Support	3,467,067	14%	3,461,816	14%	0%	3,755,000	13%	8%
General Administration	719,108	3%	941,723	4%	31%	976,000	4%	4%
School Administration (Building)	2,321,245	9%	2,311,827	9%	0%	2,383,000	9%	3%
Operations & Maintenance	3,621,436	14%	3,395,967	13%	-6%	4,086,000	15%	20%
Capital Improvements	3,078	0%	0	0%	-100%	0	0%	0%
Other Costs	2,478,776	10%	2,268,813	9%	-8%	2,726,000	10%	20%
Total Expenditures	25,469,448	100%	25,282,328	100%	-1%	27,852,978	100%	10%
Amount per Pupil	\$5,372		\$5,213		-3%	\$5,554		7%

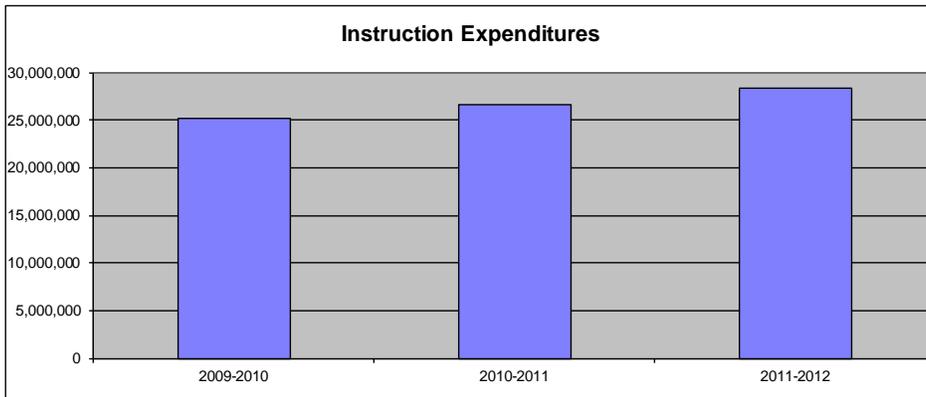
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**Summary of General and Supplemental General Fund
Expenditures by Function**



Instruction Expenditures (1000)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	10,338,115	12,100,209	17%	13,076,478	8%
Federal Funds	558,427	530,621	-5%	496,954	-6%
Supplemental General	2,520,623	801,973	-68%	850,500	6%
At Risk (4yr Old)	351,819	367,652	5%	393,000	7%
At Risk (K-12)	3,615,591	4,001,352	11%	4,260,000	6%
Bilingual Education	170,236	183,207	8%	244,000	33%
Virtual Education	2,786	108,284	3787%	0	-100%
Capital Outlay	143,901	186,799	30%	300,000	61%
Driver Education	118,296	85,196	-28%	88,000	3%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	200,000	0	-100%	0	0%
Special Education	5,128,728	5,447,174	6%	5,840,000	7%
Cost of Living	0	0	0%	0	0%
Vocational Education	526,252	554,227	5%	580,000	5%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	1,481,260	1,283,272	-13%	2,250,000	75%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	69,138	753,519	990%	0	0%
Activity Fund	0	266,927	0%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	25,225,172	26,670,412	6%	28,378,932	6%
Enrollment (FTE)*	4,741.5	4,850.0	2%	5,015.0	3%
Amount per Pupil	5,320	5,499	3%	5,659	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	25,225,172	26,670,412	6%	28,378,932	6%



NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

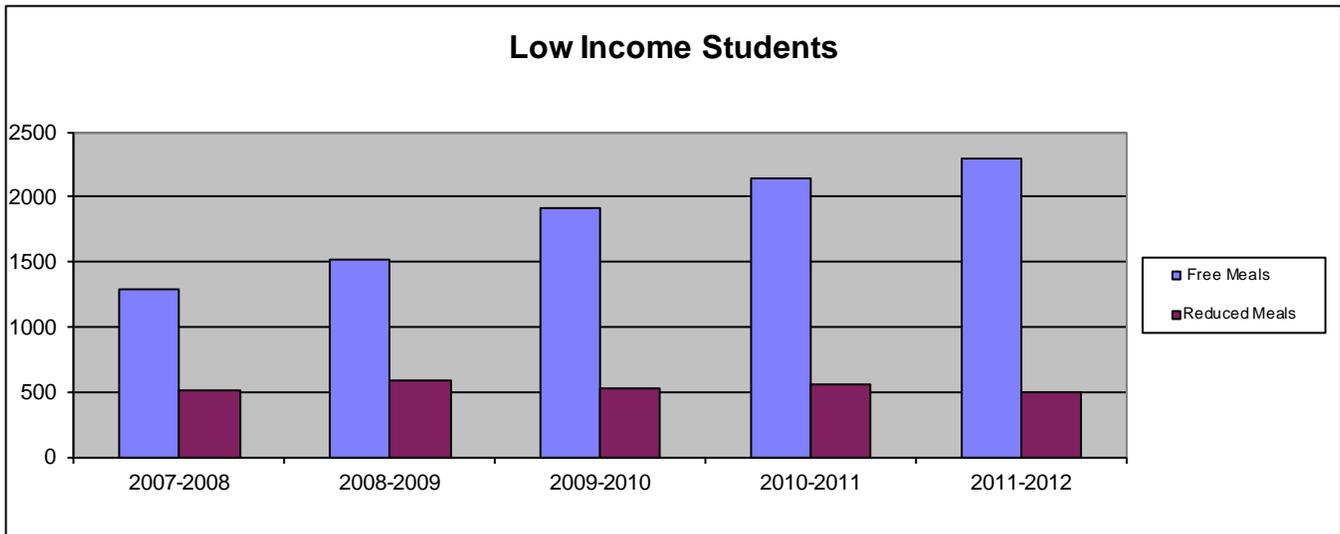
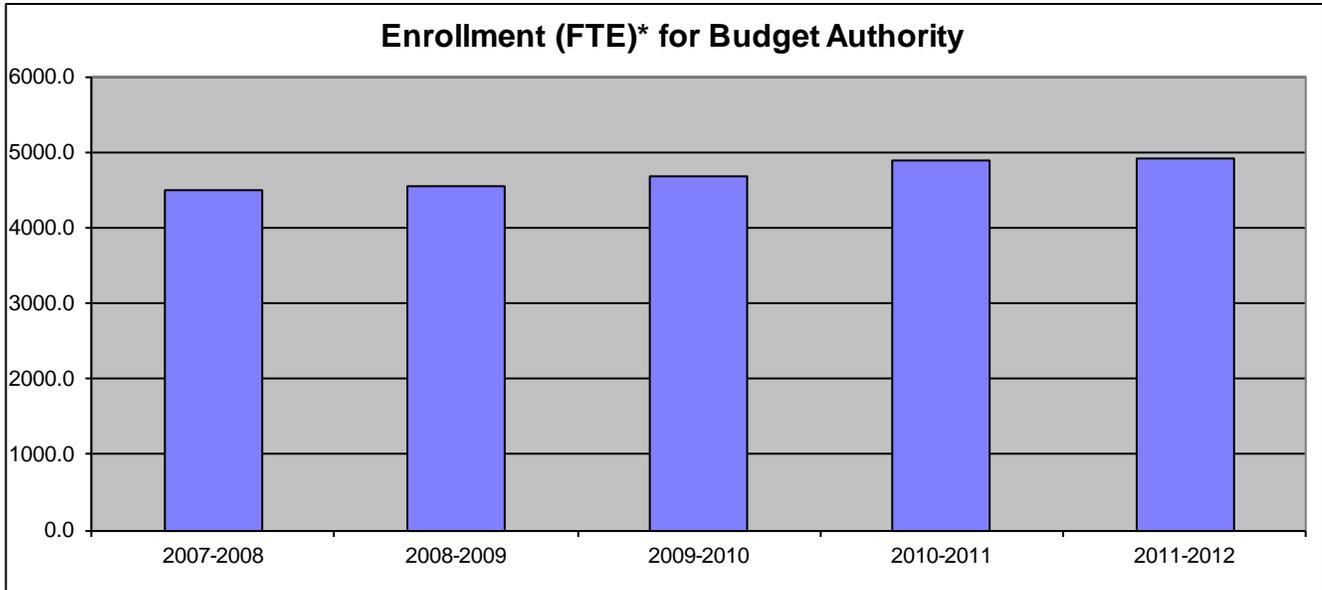
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2011-12

Fund	2011-12 Amount Budgeted	July 1, 2011 Cash Balance	Estimated Sources of Revenue--2011-12					Estimated July 1, 2012 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	30,330,478	0	28,122,191	0		29,242	2,179,045	XXXXXXXXXX
Supplemental General	10,316,259	178,433	6,401,321				3,736,505	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	431,650	412,169		0	0	400,000	0	380,519
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	4,717,800	1,200,018		0	0	4,000,000	30,000	512,218
Bilingual Education	244,000	166,946		0	0	200,000	0	122,946
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	2,960,000	3,245,570		0	10,000	0	675,023	970,593
Driver Training	122,500	349,802	18,500		0	100,000	40,000	385,802
Declining Enrollment	0	0					0	0
Extraordinary School Program	0	0			0	0	0	0
Food Service	2,225,000	1,361,593	22,925	1,286,068	0	0	919,713	1,365,299
Professional Development	150,000	340,967		0	0	50,000	0	240,967
Parent Education Program	231,896	43,535	126,980	0	0	85,000	0	23,619
Summer School	29,242	29,242		0	0	0	0	0
Special Education	8,899,800	2,689,680	0	1,200,000	0	7,358,759	250,000	2,598,639
Vocational Education	580,000	616,260		0	0	500,000	0	536,260
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		852,665						XXXXXXXXXX
School Retirement	0	0				0	0	0
Extraordinary Growth Facilities	0	0					0	0
KPERS Special Retirement Contribution	3,657,354	0	3,657,354					XXXXXXXXXX
Contingency Reserve		3,037,592						XXXXXXXXXX
Activity Funds		130,349						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,464,616	2,778,639	2,589,419	0	0	0	1,951,925	2,855,367
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0					0	0
Special Assessment		0					0	0
Temporary Note	0	0				0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	923,954	1,954	XXXXXXXXXX	922,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0
SUBTOTAL	70,284,549	17,435,414	40,938,690	3,408,068	10,000	12,723,001	9,782,211	9,992,229
Less Transfers	12,723,001							
TOTAL Budget Expenditures	<u>\$57,561,548</u>							

Other Information

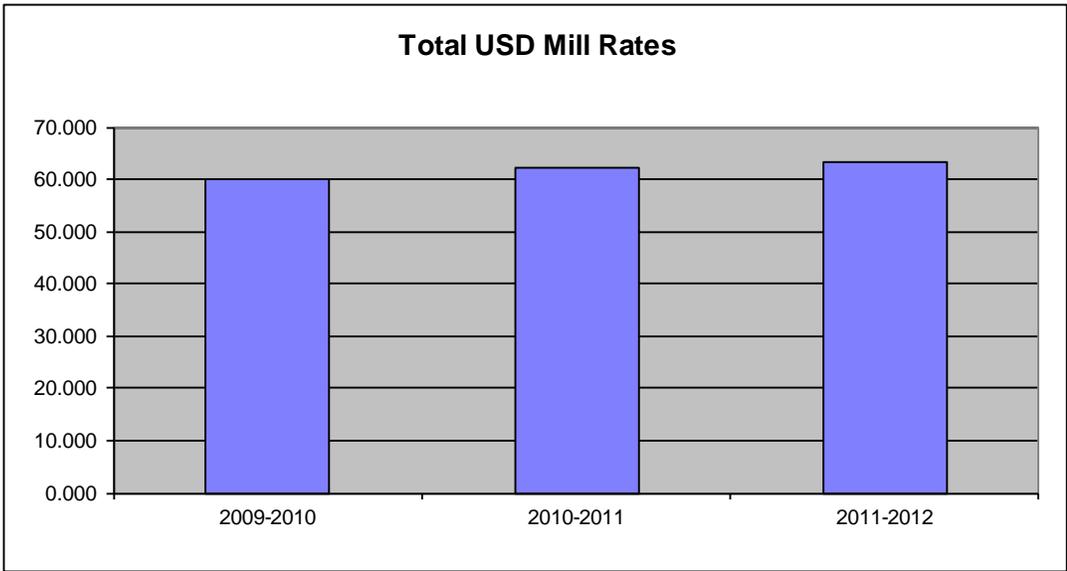
	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
Enrollment (FTE)*	4,495.6	4,536.8	1%	4,668.5	3%	4,873.6	4%	4,900.0	1%
Number of Students - Free Meals	1,285	1,510	18%	1,908	26%	2,144	12%	2,300	7%
Number of Students - Reduced Meals	514	582	13%	527	-9%	558	6%	500	-10%



*FTE for state aid and budget authority purposes for the general fund.

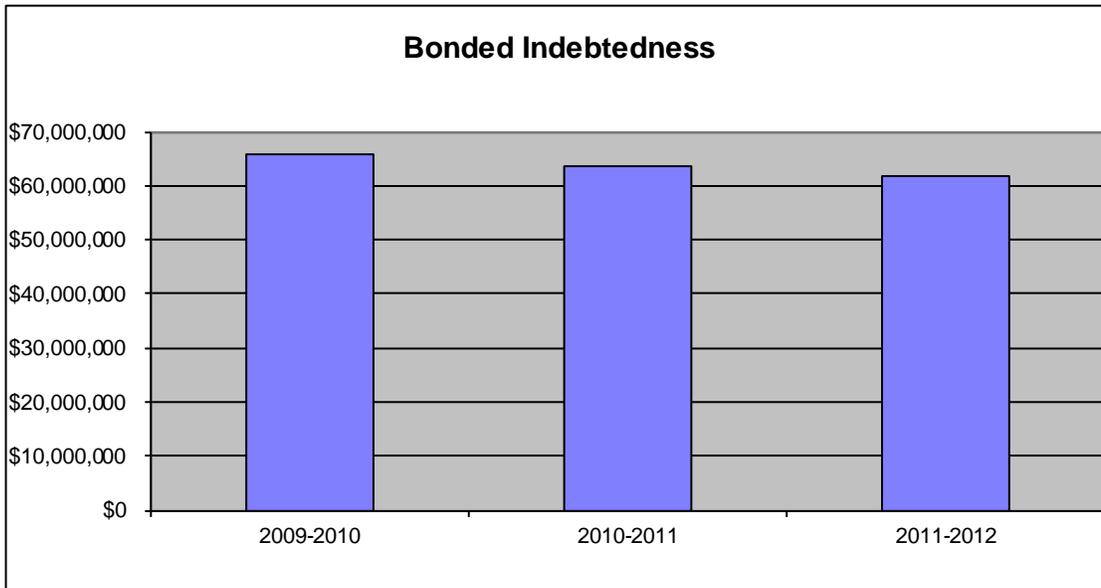
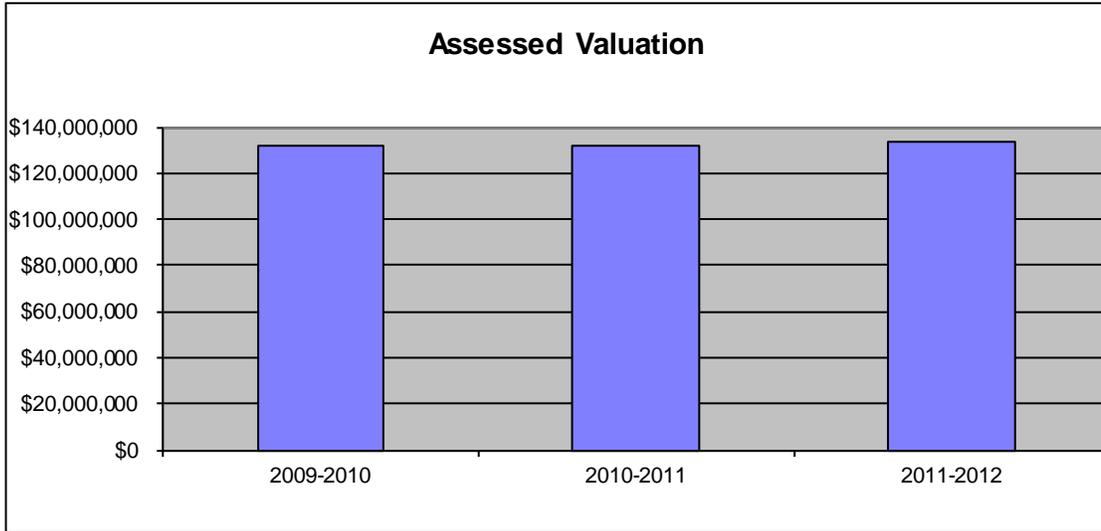
**Miscellaneous Information
Mill Rates by Fund**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
General	20.000	20.000	20.000
Supplemental General	22.569	22.316	26.127
Adult Education	0.000	0.000	0.000
Capital Outlay	5.982	4.008	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	11.525	15.856	13.014
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	60.076	62.180	63.141
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Brfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Brfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



Other Information

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
Assessed Valuation	\$131,742,606	\$131,718,342	\$133,265,756
Bonded Indebtedness	65,839,000	63,581,000	61,795,000



USD# 261
AVERAGE SALARY

	2009-10 Actual			2010-11 Actual			2011-12 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	37.0	2,977,694	80,478	37.0	2,950,961	79,756	36.0	2,850,000	79,167
Teachers (Full Time)	329.6	17,955,104	54,475	331.1	18,423,540	55,643	326.0	18,600,000	57,055
Other Certified (Licensed) Personnel	46.6	2,656,469	57,006	46.6	2,761,253	59,254	46.6	2,800,000	60,086
Classified Personnel	299.5	8,576,375	28,636	295.1	8,701,352	29,486	292.0	8,750,000	29,966
Substitutes/Temporary Help	XXXXX	573,094	XXXXXXXXXX	XXXXXX	540,370	XXXXXXXXXX	XXXXXX	540,000	XXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

<http://svapp15586.ksde.org/rcard/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Haysville USD 261 Web Site Information

<http://www.usd261.com>

- Parent Information
 - Board of Education Meeting Agendas and Minutes
 - Boundaries
 - Calendars
 - Construction Progress
 - District News, Community Links and Other Information
 - DocuShare Folders
 - Greenquest
 - How to Become a Volunteer
 - Lunch Program Application
 - Menus
 - PowerSchool Grade and Attendance Information, MyLunchMoney.com
 - School Information
 - Sports Schedules and Forms

- Teacher Information
 - Aesop
 - Board of Education Meeting Agendas and Minutes
 - Calendars, Webmail, Blackboard, Rubicon Atlas, and other Teacher Resources
 - Docushare Folders
 - Employment Forms and Resources
 - E-Reqs
 - Learning Center Classes
 - MyLearningPlan.com
 - Negotiated Agreement
 - Pay Scale
 - PowerSchool Grade and Student Information
 - Work Orders

- Administration /Staff Information
 - Aesop
 - Board of Education Meeting Agendas and Minutes
 - Calendars, Webmail, Blackboard, Rubicon Atlas, and other Administrative Resources
 - Docushare Folders
 - Employment Forms and Resources
 - E-reqs
 - MyLearningPlan.com
 - PowerSchool Grade and Student Information
 - Work Orders

- Student Information
 - Blackboard
 - Calendars
 - Curriculum Information
 - Enrollment Information
 - Food Menus
 - Help a Friend Line
 - Homework Help
 - Kan-Ed
 - PowerSchool Grade and Attendance Information
 - School Hours
 - School News and Other Information

2011-12 Budget



USD 261

**Coding Expenditures
in the Budget Document**

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown of 5 major **functions** performed by school personnel or activity. *The function describes the activity for which a service or material object is acquired.* These 5 major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into subfunctions, service areas and areas of responsibility. The major subfunctions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related. For example:

Function	2000	Support Services
Subfunction	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or subfunction will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the [Kansas Accounting Handbook](#) explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

Include only regular and part-time teachers, teacher aides, or assistants, homebound teachers, hospital based teachers, substitute teachers and teachers on sabbatical leave.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The subfunction of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Service

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Other Services

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under *Other Services*. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A subfunction is the next level of accounting breakdown under the functions. An illustration of this in the Support Services function would be:

Code

2000 Support Services

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main subfunctions always has been hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main subfunctions will continue such as:

- 2110
- 2111
- 2112

There are **no subfunctions** in the **Instruction** function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

Listed below are the nine major object codes and their definitions:

Code

100 Personal Services - Salaries - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.

200 Employee Benefits - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and,

while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*

- 300 Purchased Professional and Technical Services** - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Other Objects** - amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

- **General Fund, Supplemental General Fund (or Local Option Budget)**
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds (Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk 4yr Old, At Risk K-12, Declining Enrollment, Tuition Reimbursement and KPERS.)**
Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:
 - Restricted State or Federal grants-in-aid
 - Restricted tax leviesA separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)**
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Internal Service Funds**

Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.

- **Trust and Agency Funds (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund and Gifts and Bequests)**
- **General Fixed Asset Accounts**
All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed to help ensure accountability.
- **General Long-Term Debt Account Group**
All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. This account group is not a fund and does not, therefore report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.
- **NOTE: Student Activity Funds**
Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to www.ksde.org, look under most requested topics and select > School Finance. Under School Finance Index, select Guidelines and Manuals and download the Kansas Accounting Handbook. Refer to the section called Guidelines for School Activity Funds that outlines the specific guidelines for these accounts.

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