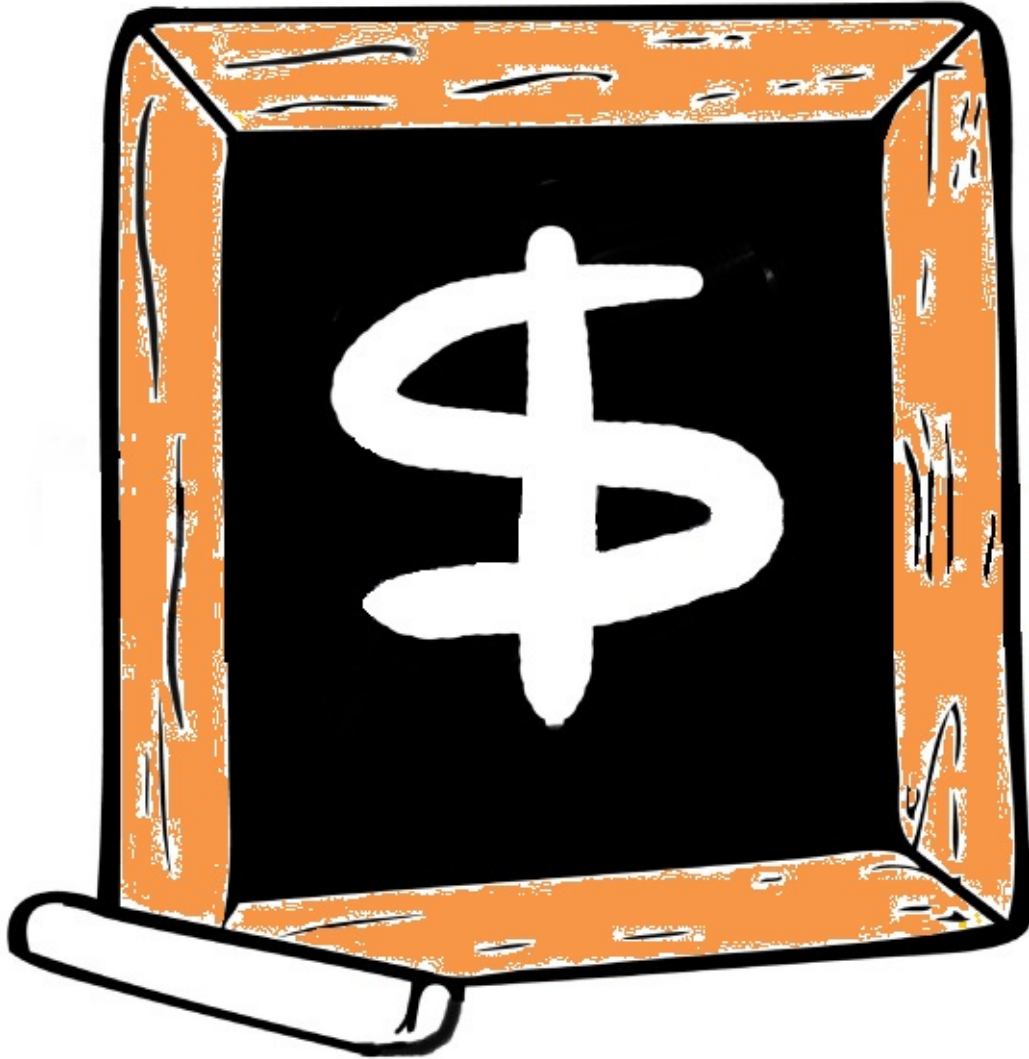


# ***2011-12 Budget***



***USD 261***  
**Haysville**

# Table of Contents

## District Budget

Code 01.....	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02.....	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04.....	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05.....	Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
Code 05a.....	Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
Code 06.....	General Fund – Unencumbered cash balance; Revenue (local, county, state and federal) General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 07.....	Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, III, IV, V, VI, VIB Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
Code 08.....	Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
Code 11.....	At Risk 4yr Old – Revenue (local, federal) At Risk 4yr Old – Expenditures such as salaries, benefits, textbooks and supplies
Code 13.....	At Risk K-12 – Revenue (local, federal) At Risk K-12 – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14.....	Bilingual Education – Revenue (local, federal) Bilingual Education – Expenditures such as salaries, purchased services, and supplies
Code 15.....	Virtual Education – Revenue (local) Virtual Education – Expenditures such as salaries, benefits, textbooks, software and supplies
Code 16.....	Capital Outlay – Revenue [local, county, federal (impact aid construction)] Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18.....	Driver Training – Revenue (local, state) Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 24.....	Food Service – Revenue (local, state, federal) Food Service – Expenditures such as salaries, energy, supplies (food and milk), equipment, etc.
Code 26.....	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28.....	Parent Education – Revenue (local, state) Parent Education – Expenditures such as salaries, benefits, supplies, staff training, etc.
Code 29.....	Summer School – Revenue (local, federal) Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30.....	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34.....	Vocational Education – Revenue (local, federal) Vocational Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 51.....	KPERS – Revenue (state); Expenditures such as employee benefits
Code 53.....	Contingency Reserve – Revenue (transfer from general) Contingency Reserve – Expenditures such as salaries, supplies, equipment, property services, etc.
Code 55.....	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.
Code 56.....	Activity Fund – Revenue (Local Sources) Activity Fund – Expenditures such as referees, supplies, activity equipment, etc.
Code 62.....	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principle and interest

## Table of Contents cont.

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 Salary .....This 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 149 Transfer Cash Balances to General Fund

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

Page 2 .....District accomplishments and challenges

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

Page 8-9 .....KSDE 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 3 .....Summary of Total Expenditures by function (all funds)

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

Page 5 .....Instruction Expenditures

Page 6 .....Sources of Revenue (state, federal and local) and proposed budget for current year

Page 7 .....Enrollment and Low Income Students

Page 8 .....Mill Rates by Fund

Page 9 .....Assessed Valuation and Bonded Indebtedness

Page 10 .....Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Page 11 .....KSDE website information

- K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)
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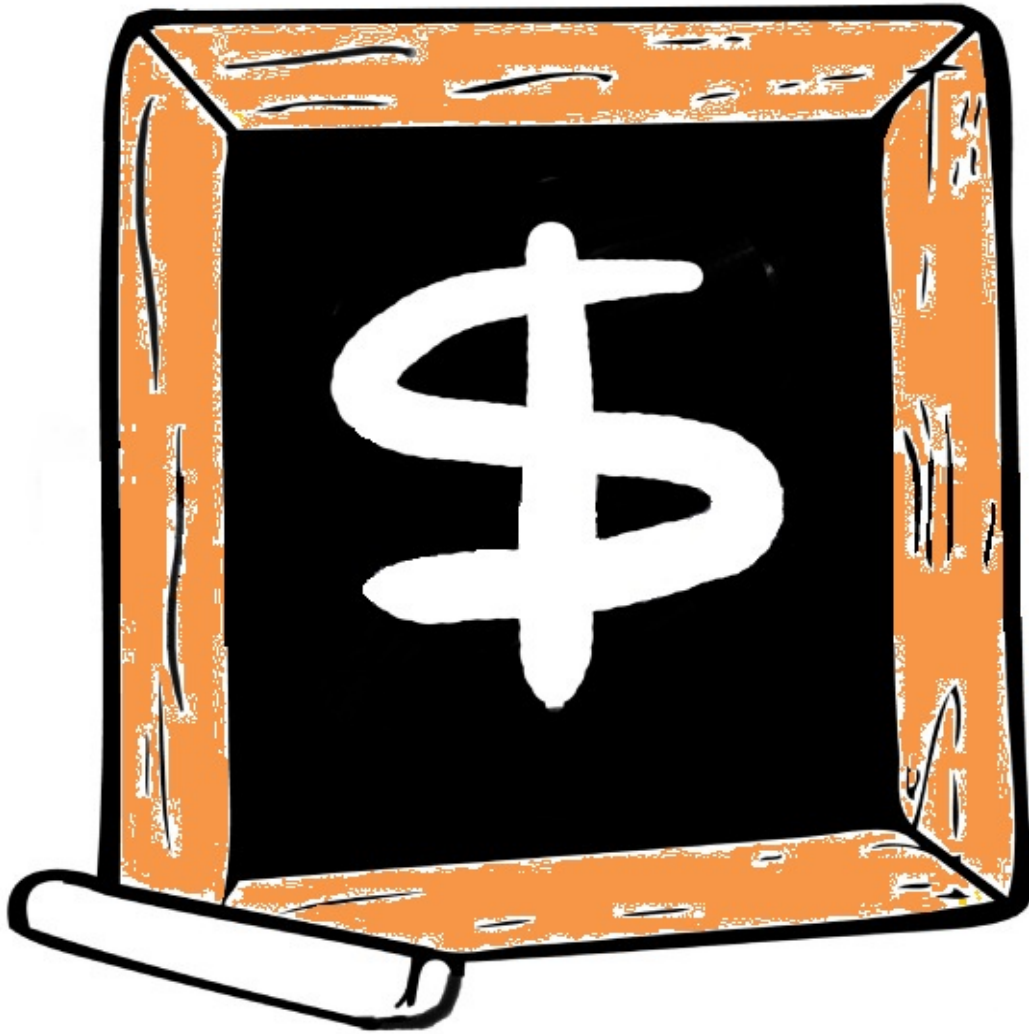
## **Coding Expenditures in the Budget Document**

### **(Definitions for Functions, Subfunctions, 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, etc. Within each fund will be a breakdown by function, subfunction, object and subobject. 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 School Finance website (located under Guidelines): <http://www.ksde.org/Default.aspx?tabid=1877>. This handbook explains in detail how functions, subfunctions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

# ***2012-13 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 2012-2013; and (3) the Amount(s) of 2012 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2012-2013 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2012 Tax to be Levied (2)	
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-6431	06	30,618,029	2,301,837	20.000(c)
Supplemental General (LOB) (d)	72-6435	08	10,392,970	3,511,114	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	254,000		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	3,000,000	670,740	
Driver Training	72-6423	18	120,600		
Extraordinary School Program	72-8238	22	0		
Food Service	72-5119	24	2,495,000		
Professional Development	72-9609	26	163,000		
Parent Education Program	72-3607	28	244,256		
Summer School	72-8237	29	0		
Special Education	72-6420	30	9,614,000		
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	1,000,020		
Gifts and Grants	72-8210	35	0		
KPERS Special Retirement Contribution	74-4939a	51	3,260,867		
Contingency Reserve	72-6426	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	72-6414b	11	465,650		
At Risk (K-12)	72-6414a	13	4,948,800		
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	4,448,499	1,532,373	
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 2012-2013 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	2012-2013 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2012 Tax to be Levied (2)	
COOPERATIVES					
Special Education	72-968	78	0		
<b>Total USD</b>		100	71,605,691	8,016,064	
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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest: \_\_\_\_\_, 2012

\_\_\_\_\_

President

\_\_\_\_\_  
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		\$		
<b>TOTAL</b>	\$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**

2010 Delinquent Tax Percentage 3.530 %      Rate Used in this Budget 2.000 %  
for 2012-2013

**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 2011 Tax Levy (1)	Less 5.500 Allowance for Delinquency (2)	Less 2011 Tax Received in 2011-12 (3)	Less Tax Refunded in 2011-12 (4)	FOR FISCAL YEAR 2012-2013				
						2011 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Amount of 2012 Tax to be Levied (8)	Estimate of 2012 Taxes 1/1/2013 6/30/2013 (9)
General	01	2,295,758	126,267	2,143,805	0	25,686	XXXXXXXXXX	XXXXXXXXXX	2,301,837	2,071,653
Supplemental General	03	3,490,629	191,985	3,240,101	0	58,543	480,787	10,882	3,511,114	3,160,003
Adult Education	05	0	0	0	0	0	0	0	0	0
Capital Outlay	10	534,401	29,392	496,536	0	8,473	81,736	1,850	670,740	603,666
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	1,738,655	95,626	1,613,924	0	29,105	304,784	6,898	1,532,373	1,379,136
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
<b>TOTAL</b>	<b>80</b>	<b>8,059,443</b>		<b>7,494,366</b>	<b>0</b>		<b>867,307</b>			

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$134,148,000 x Adult Ed. Mill levy 0.000 = \$0  
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$134,148,000 x Capital Outlay Mill levy 5.000 = \$670,740  
Taxes to be Levied

Tax Collection Ratio for 2011

92.989 %

**STATEMENT OF INDEBTEDNESS**

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2012 (4)	Date Due		Amount Due 2012-2013		Amount Due July-Dec. 2013	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
<b>Prior to July 1, 1992</b>										
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxx	0	xxxxxxx	xxxxxxx	0	0	0	0
<b>After July 1, 1992</b>										
Series 2004 (Refunded)	4/1/2004	3.04	6,880,000	4,655,000	11/1/2012	11/1/2012	79,224	600,000		
					5/1/2013		70,224			
					11/1/2013	11/1/2013			70,224	615,000
Series 2005 Refunded	3/1/2005	3.36	8,060,000	6,675,000	11/1/2012	11/1/2012	115,558	730,000		
					5/1/2013		104,243			
					11/1/2013	11/1/2013			104,243	760,000
Series 2005	10/15/2005	4.59	20,000,000	18,160,000	11/1/2012		397,250			
					5/1/2013		397,250			
					11/1/2013	11/1/2013			397,250	
Series 2007	2/1/2007	4.47	29,585,000	28,090,000	11/1/2012	11/1/2012	682,925	505,000		
					5/1/2013		672,825			
					11/1/2013	11/1/2013			672,825	520,000
Series 2012	2/1/2012	4.47	2,220,000	2,220,000	11/1/2012	11/1/2012	22,200	50,000		
					5/1/2013		21,700			
					11/1/2013	11/1/2013			21,700	50,000
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxxx	59,800,000	xxxxxxx	xxxxxxx	2,563,399	1,885,000	1,266,242	1,945,000

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 7/1/2012 (7)	Payments Due 2012-2013 (8)	Payments Due July - Dec 2013 (9)
Grandlane Addition	12/1/2003	180	4.50	970,000		970,000	510,000	86,000	86,000
QZAB JC Contract 2011	11/15/2011	204	0.00	1,600,000		1,600,000	1,600,000	0	0
QZAB JC Contract 2012	2/1/2012	120	1.50	1,900,000		1,900,000	1,900,000	205,000	0
<b>TOTAL</b>				\$4,470,000	\$0	\$4,470,000	\$4,010,000	\$291,000	\$86,000

\*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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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				
2009 \$	05	49,531		
2010 \$	10	2,120,676	28,921	
2011 \$	15		2,143,805	25,686
2012 \$	20			2,071,653
1140 Delinquent Tax	25	91,027	24,977	63,165
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	22,588,707	22,939,340	23,804,425
3130 Mineral Production Tax	115		314	
3205 Special Education Aid	120	4,185,772	4,571,489	4,653,100
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	525,430		
4604 Ed Jobs Funds	143	920,027	13,694	
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	29,242	0
<b>RESOURCES AVAILABLE</b>	170	30,481,170	29,751,782	30,618,029
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	30,481,170	29,751,782	30,618,029
<b>EXCESS REVENUE TO STATE ***</b>	200			0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	xxxxxxxxxxx

\* Only deduct 70% of the estimated 2012-2013 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. Do Not Include General State Aid Overpayments.

\*\*\*\* 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, National Board Certified teacher payments, and Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation.

\*\*\*\*\* 2012 SB11 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	9,360,264	9,874,733	10,300,000
120 NonCertified	215	172,779	198,359	250,000
200 Employee Benefits				
210 Insurance (Employee)	220	867,183	969,681	1,000,000
220 Social Security	225	859,007	875,856	900,000
290 Other	230	111,654	109,167	125,000
300 Purchased Professional and Technical Services	235	21,746	14,552	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	375,634	715,313	400,000
600 Supplies				
610 General Supplemental (Teaching)	260	244,369	234,273	292,731
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	53,191	45,623	50,000
700 Property (Equipment & Furnishings)	275	34,382	36,916	50,000
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	888,597	884,218	950,000
120 NonCertified	290	211,807	195,765	250,000
200 Employee Benefits				
210 Insurance (Employee)	295	88,525	90,314	100,000
220 Social Security	300	81,449	81,329	100,000
290 Other	305	30,844	11,932	30,000
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	591	585	1,000
600 Supplies	320	16,439	16,864	18,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	864,597	741,773	800,000
120 NonCertified	340	640,188	662,471	700,000
200 Employee Benefits				
210 Insurance (Employee)	345	85,632	98,785	115,000
220 Social Security	350	112,133	102,135	110,000
290 Other	355	13,885	11,951	15,000
300 Purchased Professional and Technical Services	360	223	534	1,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	10,143	10,532	13,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	45,918	66,864	75,000
650 Technology Supplies	375	24,298	20,059	25,000
680 Miscellaneous Supplies	380	10,257	27,529	20,000
700 Property (Equipment & Furnishings)	385			
800 Other	390	17,149	10,054	15,000
2300 General Administration				
100 Salaries				
110 Certified	395	142,368	145,567	165,000
120 NonCertified	400	76,461	78,820	85,000
200 Employee Benefits				
210 Insurance (Employee)	405	19,554	24,410	25,000
220 Social Security	410	14,379	14,323	15,000
290 Other	415	222	331	1,000
300 Purchased Professional and Technical Services	420	70,376	74,819	75,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	41,696	58,308	60,000
590 Other	440	9,543	9,601	10,000
600 Supplies	445	13,023	18,080	20,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	113,999	31,933	50,000
2400 School Administration				
100 Salaries				
110 Certified	460	1,257,088	1,240,255	1,300,000
120 NonCertified	465	702,476	710,943	750,000
200 Employee Benefits				
210 Insurance (Employee)	470	125,062	144,927	150,000
220 Social Security	475	149,988	148,623	155,000
290 Other	480	19,066	2,992	10,000
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	6,000
590 Other	500	17,020	16,151	18,000
600 Supplies	505	35,667	31,439	25,000
700 Property (Equipment & Furnishings)	510			
800 Other	515			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	1,771,971	1,756,841	1,850,000
200 Employee Benefits				
210 Insurance (Employee)	525	178,353	190,364	225,000
220 Social Security	530	129,400	128,400	150,000
290 Other	535	8,549	9,781	10,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	65,293	48,670	61,000
420 Cleaning	550	78,091	83,945	85,000
430 Repairs & Maintenance	555	16,358	18,523	18,000
440 Rentals	560			
460 Repair of Buildings	565	60,572	81,521	85,000
490 Other	570	3,670	2,343	5,000
500 Other Purchased Services				
520 Insurance	575	12,282	14,477	15,000
590 Other	580	30,006	50,891	50,000
600 Supplies				
610 General Supplies	585	273,262	325,163	325,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	22,980	21,616	25,000
629 Other	605	862	780	1,000
680 Miscellaneous Supplies	610	4,972	8,645	10,000
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	159,000	155,475	180,000
200 Employee Benefits				
210 Insurance	654	3,391	6,308	8,000
220 Social Security	656	11,971	11,404	15,000
290 Other	658	9,087	10,926	12,000
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	474,302	465,492	500,000
200 Employee Benefits				
210 Insurance	668	25,604	27,417	30,000
220 Social Security	670	34,530	34,306	40,000
290 Other	672	457	152	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	27,029	29,522	30,000
626 Motor Fuel	682	129,700	148,730	150,000
730 Equipment (Including Buses)	684	690	200,330	50,000
800 Other	686	10,569	23,373	25,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	80,327	89,131	120,000
200 Employee Benefits				
210 Insurance	690	5,778	6,528	8,000
220 Social Security	692	6,763	6,518	9,000
290 Other	694	90	127	
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698	31,913	49,090	50,000
500 Other Purchased Services	700			
600 Supplies	702	56,128	45,174	50,000
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	1,073	887	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	174	112	
600 Supplies	722	747	420	
730 Equipment	724			
800 Other	726			



GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	730	120,499	141,290	185,000
120 NonCertified	735	417,026	528,339	560,000
200 Employee Benefits				
210 Insurance	740	47,073	50,795	55,000
220 Social Security	745	48,939	49,914	55,000
290 Other	750	647	949	
300 Purchased Professional and Technical Services	755	64,635	16,698	35,000
400 Purchased Property Services	760			
500 Other Purchased Services	765	11,631	13,349	15,000
600 Supplies	770	80,388	5,280	15,000
700 Property (Equipment & Furnishings)	775		55,148	
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	0	0	0
937 Virtual Education	807	68,964	0	0
938 Capital Outlay	810	1,500,000	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	7,305	0	0
948 Parent Education Program	835	15	0	0
949 Summer School	837	0	0	0
950 Special Education	840	4,185,772	4,571,489	4,653,298
954 Vocational Education	850	10,000	0	0
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve**	885	11,000	0	0
974 Textbook & Student Materials Revolving Fund	889	100,000	0	0
976 At Risk (4yr Old)	891	225,000	200,000	200,000
978 At Risk (K-12)	893	1,800,000	700,000	1,000,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	30,481,170	29,751,782	30,618,029

\* 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.

		12 mo.	12 mo.	12 mo.
	Code 07 Line	2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
<b>Federal Funds</b>				
(Monies Not Included in Other Funds)				
UNENCUMBERED CASH BALANCE JULY 1	01	8	1,957	20
Cancel of Prior Yr Enc	03			
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	548,743	641,743	550,000
4593 Title II**	015	147,231	118,343	110,000
4594 Title IV (Drug Free)	020			XXXXXXXXXX
4602 Title IV (21st Century)	022	73,237	215,966	200,000
4597 Reading First	045	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4601 Title III (English Language Acquisition)	060	13,200	16,593	15,000
4603 Charter Schools	062			
4599 Other	075	152,995	130,345	125,000
<b>RESOURCES AVAILABLE</b>	170	935,414	1,124,947	1,000,020
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	933,457	1,124,927	1,000,020
UNENCUMBERED CASH BALANCE JUNE 30	190	1,957	20	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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	402,472	389,482	410,000
120 NonCertified	215	66,277	71,171	90,000
200 Employee Benefits				
210 Insurance (Employee)	220	24,062	28,473	28,000
220 Social Security	225	26,964	25,415	25,000
290 Other	230	420	539	
300 Purchased Professional and Technical Services	235	737	29,939	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	1,322	1,719	1,020
600 Supplies				
610 General Supplemental (Teaching)	260	1,396	19,591	5,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	4,713	423	5,000
700 Property (Equipment & Furnishings)	275		2,600	
800 Other	280	2,255	463	15,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	22,982	33,754	40,000
120 NonCertified	290	31,116	50,852	60,000
200 Employee Benefits				
210 Insurance (Employee)	295	3,715	3,168	4,000
220 Social Security	300	3,870	5,206	6,000
290 Other	305	51	200	
300 Purchased Professional and Technical Services	310	51,293	102,979	50,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	5,856	18,658	20,000
600 Supplies	320	56,832	102,641	55,000
700 Property (Equipment & Furnishings)	325	23		
800 Other	330		1,665	3,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	43,422	30,350	40,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	3,160	1,533	2,000
290 Other	355	43	310	
300 Purchased Professional and Technical Services	360	10,210		10,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	97,252	159,212	100,000

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	32,110	9,639	25,000
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	2,271	552	2,000
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			
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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		
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	11,627	12,565	
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	889	958	
290 Other	640	12	19	
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	5,012	5,300	
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665	744	1,999	
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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		2,056	
600 Supplies	720			
700 Property (Equipment & Furnishings)	725	1,800		
800 Other	730	16,493	11,496	
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	933,457	1,124,927	1,000,020

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	144,306	150,377	351,367
Cancel of Prior Year Encumbrances	03			
<b>REVENUE:</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2009 \$	10	66,154		
2010 \$	15	2,749,454	54,975	
2011 \$	20		3,240,101	58,543
1140 Delinquent Tax	25	109,275	47,902	96,041
1410 Transportation Fees	47			
1980 Reimbursements	60	28,056	24,430	
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	380,709	461,479	480,787
2450 Recreational Vehicle Tax	75			10,882
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	6,512,440	6,553,776	6,297,308
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>RESOURCES AVAILABLE</b>	170	9,990,394	10,533,040	7,294,928
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	9,840,017	10,181,673	10,392,970
TAX REQUIRED (175 minus 170)	195			3,098,042
PERCENT OF COLLECTION*	196			90.000 %
TOTAL 2012 TAX REQUIRED (195÷196)	197			3,442,269
Delinquent Tax	200			68,845
AMOUNT OF 2012 TAX TO BE LEVIED				
Line 197 + Line 200	205			3,511,114
UNENCUMBERED CASH BALANCE JUNE 30	207	150,377	351,367	xxxxxxxxxxx

\*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	126,175	142,646	165,000
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	324	215	400
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	675,474	743,608	800,000
800 Other	280			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	77,340	88,885	120,000
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	3,715	4,224	5,000
220 Social Security	300	6,218	7,249	9,000
290 Other	305	83	154	
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	53,044	68,814	75,000
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	132,740	138,659	168,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	3,655	4,139	5,000
220 Social Security	350	10,111	10,484	12,000
290 Other	355	133	205	
300 Purchased Professional and Technical Serv	360	6,836	6,960	8,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,336	1,193	2,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370		89	
650 Technology Supplies	375	4,418	3,014	5,000
680 Miscellaneous Supplies	380	19,512	20,208	25,000
700 Property (Equipment & Furnishings)	385		5,844	5,000
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	421,190	93,483	400,000
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450	3,849	179	5,000
800 Other	455	15,063	52,295	35,000



SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	41,518	50,105	80,000
200 Employee Benefits				
210 Insurance (Employee)	525	2,526	4,139	5,000
220 Social Security	530	3,096	3,718	5,000
290 Other	535	41	72	
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	5,769	4,450	7,500
420 Cleaning	550	821	872	1,000
430 Repairs & Maintenance	555	358	74	1,000
440 Rentals	560			
460 Repair of Buildings	565		1,114	
490 Other	570	2,019	2,335	2,000
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	3,360	2,951	5,000
600 Supplies				
610 General Supplies	585	9,827	15,440	15,000
620 Energy				
621 Heating	590	154,195	94,761	300,000
622 Electricity	595	515,816	503,363	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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	62,077	69,198	80,000
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740	31,711	8,744	10,000
220 Social Security	745	4,707	5,240	6,000
290 Other	750	230,607	154,427	250,000
300 Purchased Professional and Technical Services	755	15,803	17,944	20,000
400 Purchased Property Services	760	3,191	4,000	5,000
500 Other Purchased Services	765	7,001	96,196	100,000
600 Supplies	770	2,261	1,437	3,000
700 Property (Equipment & Furnishings)	775	1,588	1,663	3,000
800 Other	780	49,706	50,824	200,000
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790		1,738	
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	185,000	200,000	200,000
937 Virtual Education	810	0	0	0
940 Driver Training	815	50,000	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	50,000	50,000
948 Parent Education Program	835	130,000	120,000	85,000
949 Summer School	837	0	0	0
950 Special Education	840	2,865,803	2,724,321	2,565,070
954 Vocational Education	850	650,000	500,000	500,000
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	300,000	100,000	100,000
976 At Risk (4yr Old)	885	200,000	200,000	200,000
978 At Risk (K-12)	890	2,750,000	3,800,000	3,000,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	9,840,017	10,181,673	10,392,970

\* Enter on Code 08, Line 175.

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	397,596	412,168	396,632
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	225,000	200,000	200,000
5208 Transfer From Supplemental General	140	200,000	200,000	200,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>822,596</b>	<b>812,168</b>	<b>796,632</b>
TOTAL EXPENDITURES & TRANSFERS	175	410,428	415,536	465,650
UNENCUMBERED CASH BALANCE JUNE 30	190	412,168	396,632	330,982

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	228,996	240,160	260,000
120 NonCertified	215	70,078	73,198	90,000
200 Employee Benefits				
210 Insurance (Employee)	220	38,897	37,202	40,000
220 Social Security	225	21,984	23,377	25,000
290 Other	230	292	489	
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	5,421	6,819	10,000
600 Supplies				
610 General Supplemental (Teaching)	255	1,985	558	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	215	347	500

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295	16	27	
290 Other	300		1	
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	76	99	
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	27,099	16,279	20,000
120 NonCertified	395	10,213	10,410	11,000
200 Employee Benefits				
210 Insurance (Employee)	400	1,224	324	3,000
220 Social Security	405	2,862	1,910	3,000
290 Other	410	37	3,873	
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	140	420	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			

<b>AT RISK FUND (4 Year Old) EXPENDITURES</b>	Code 11 Line	12 mo. 2010-2011 Actual (1)	12 mo. 2011-2012 Actual (2)	12 mo. 2012-2013 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	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		43	
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			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>xxxx</b>	<b>410,428</b>	<b>415,536</b>	<b>465,650</b>

AT RISK FUND (K-12)		12 mo. 2010-2011 Actual (1)	12 mo. 2011-2012 Actual (2)	12 mo. 2012-2013 Budget (3)	
Code 13 Line					
	UNENCUMBERED CASH BALANCE JULY 1	01	1,051,609	1,200,061	1,370,646
	Cancel of Prior Year Encumbrance	03			
	REVENUE:				
	1000 LOCAL SOURCES				
	1300 Tuition				
	1312 Individuals	05			
	1315 Individual (Summer School)	15	34,502	28,491	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			
	4000 FEDERAL SOURCES				
	4590 Other Federal Aid	115			
	5000 OTHER				
	5206 Transfer From General	135	1,800,000	700,000	1,000,000
	5208 Transfer From Supplemental General	140	2,750,000	3,800,000	3,000,000
	5253 Transfer From Contingency Reserve	145	0	65,000	xxxxxxxxxxxx
	<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>5,636,111</b>	<b>5,793,552</b>	<b>5,400,646</b>
	TOTAL EXPENDITURES & TRANSFERS	175	4,436,050	4,422,906	4,948,800
	UNENCUMBERED CASH BALANCE JUNE 30	190	1,200,061	1,370,646	451,846

AT RISK FUND (K-12) EXPENDITURES		12 mo. 2010-2011 Actual (1)	12 mo. 2011-2012 Actual (2)	12 mo. 2012-2013 Budget (3)	
Code 13 Line					
	1000 Instruction				
	100 Salaries				
	110 Certified	210	3,575,541	3,517,392	3,900,000
	120 NonCertified	215	51,791	64,225	80,000
	200 Employee Benefits				
	210 Insurance (Employee)	220	24,015	25,098	30,000
	220 Social Security	225	103,940	128,559	130,000
	290 Other	230	29,962	40,102	50,000
	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	7,167	10,842	15,000
	600 Supplies				
	610 General Supplemental (Teaching)	255	17,226	11,796	15,000
	644 Textbooks	260	123,951	125,881	125,000
	650 Supplies (Technology Related)	263	63,349		50,000
	680 Miscellaneous Supplies	265			
	700 Property (Equipment & Furnishings)	270	4,367	5,517	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.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305	5,000	10,000	10,000
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315	149	79	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	181,972	192,547	225,000
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	11,146	12,671	15,000
220 Social Security	345	13,931	14,762	15,000
290 Other	350	186	314	
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	551	422	500
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	138		500
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	93,841	77,726	100,000
120 NonCertified	395	26,641	26,607	30,000
200 Employee Benefits				
210 Insurance (Employee)	400	5,500	6,695	8,000
220 Social Security	405	8,487	7,237	10,000
290 Other	410	111	146	
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420	1,170	1,170	2,000
600 Supplies	425	2,697	2,400	3,000
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	7,066		5,000
200 Employee Benefits				
210 Insurance (Employee)	445	49		
220 Social Security	450	537		1,000
290 Other	455	7		
300 Purchased Professional and Technical Services	460	62,661	129,787	100,000



AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	303	104	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	10,442	9,834	15,000
200 Employee Benefits	532	773	740	1,000
800 Other	533	215	253	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			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>xxxx</b>	<b>4,436,050</b>	<b>4,422,906</b>	<b>4,948,800</b>

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	165,153	166,945	179,517
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	0	0	0
5208 Transfer From Supplemental General	50	185,000	200,000	200,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>350,153</b>	<b>366,945</b>	<b>379,517</b>
TOTAL EXPENDITURES & TRANSFERS	175	183,208	187,428	254,000
UNENCUMBERED CASH BALANCE JUNE 30	190	166,945	179,517	125,517

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	95,963	94,194	130,000
120 NonCertified	215	58,204	61,069	80,000
200 Employee Benefits				
210 Insurance (Employee)	220	15,309	17,799	25,000
220 Social Security	225	12,116	12,648	15,000
290 Other	230	162	267	
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	663	1,166	2,000
600 Supplies				
610 General Supplemental(Teaching)	260	791	285	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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	183,208	187,428	254,000

\* Enter on Code 14, Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	140,160	0	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	2,505		
5000 OTHER				
5206 Transfer From General	135	68,964	0	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>211,629</b>	<b>0</b>	<b>0</b>
TOTAL EXPENDITURES & TRANSFERS	175	211,629	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	1,298		
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270	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	1,000		
120 NonCertified	335	19,913		
200 Employee Benefits				
210 Insurance (Employee)	340	295		
220 Social Security	345	2,811		
290 Other	350	36		
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	409		
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	940		
700 Property (Equipment & Furnishings)	380			
800 Other	385	686		

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	445	68,308		
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455	3,655		
220 Social Security	460	5,223		
290 Other	465	69		
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475			
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 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	211,629	0	0

\* Enter on Code 15, Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,920,928	3,345,569	3,298,956	3,298,956
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2009 \$	05	17,567			
2010 \$	10	494,836	9,542		
2011 \$	15		496,536	8,473	8,473
2012 \$	20			603,666	670,740
1140 Delinquent Tax	25	38,247	14,191	14,703	22,044
1510 Interest on Idle Funds	30	16,869	19,116	10,000	10,000
July - December Estimate	35				5,000
1900 Other Revenue From Local Source	40	94,467	76,149	50,000	50,000
July - December Estimate	45				25,000
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	149,859	111,358	81,736	81,736
July - December Estimate	60				40,868
2450 Recreational Vehicle Tax	65			1,850	1,850
July - December Estimate	66				925
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	1,500,000	500,000	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>5,232,773</b>	<b>4,572,461</b>	<b>4,069,384</b>	<b>4,215,592</b>
TOTAL EXPENDITURES & TRANSFERS	175	1,887,204	1,273,505	3,000,000	3,000,000
July - December Estimate	180	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	1,215,592
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	4,215,592
UNENCUMBERED CASH BALANCE JUNE 30	190	3,345,569	3,298,956	1,069,384	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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
EXPENDITURES:				
1000 Instruction				
700 Property (Equipment & Furnishings)	210	186,800	199,399	300,000
2000 Support Services				
2100 Student Support Services				
700 Property (Equipment & Furnishings)	215			250,000
2200 Instructional Support Staff				
700 Property (Equipment & Furnishings)	220	391,241	235,789	150,000
2300 General Administration				
700 Property (Equipment & Furnishings)	225	36,699	12,526	50,000
2400 School Administration				
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
700 Property (Equipment & Furnishings)	235	1,078	1,077	10,000
2600 Operations & Maintenance				
700 Property (Equipment & Furnishings)	240	79,380	112,772	200,000
2700 Transportation				
700 Property (Equipment & Buses)	243	28,986	19,678	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		17,148	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	1,069,486	411,061	1,500,000
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	29,520	31,166	30,000
890 Commission & Postage	300	1,250	98,624	
831 Principal	305	61,000	134,265	300,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,887,204	1,273,505	3,000,000

\* Enter on Code 16, Line 175.

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	328,563	349,803	380,783
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	45,781	34,528	35,000
3000 STATE SOURCES				
3208 State Safety Aid	25	16,354	21,526	22,500
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	50,000	0	0
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>440,698</b>	<b>405,857</b>	<b>438,283</b>
TOTAL EXPENDITURES & TRANSFERS	175	90,895	25,074	120,600
UNENCUMBERED CASH BALANCE JUNE 30	190	349,803	380,783	317,683

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	77,298	14,868	75,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	5,917	1,138	5,000
290 Other	230	80	16	
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	1,845	2,547	3,500
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	55		100
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	1,500	795	2,500
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel-not schoolbus	550	3,152	4,647	7,500
700 Property (Equipment & Furnishings)	555	1,048	1,063	25,000
800 Other	560			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			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	<b>xxxx</b>	<b>90,895</b>	<b>25,074</b>	<b>120,600</b>

\*Enter on Code 18, Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,045,780	1,361,593	1,611,450
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	624,437	696,701	636,000
1612 Student School Lunches (Breakfast)	25	35,576	34,918	38,882
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	215,199	202,151	18,684
1990 Miscellaneous	55	16,134	14,872	
3000 STATE SOURCES				
3203 School Food Assistance	65	23,953	23,148	25,400
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	1,260,289	1,354,739	1,319,259
4590 Other Federal Aid	80			
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
<b>RESOURCES AVAILABLE</b>	170	3,221,368	3,688,122	3,649,675
TOTAL EXPENDITURES & TRANSFERS	175	1,859,775	2,076,672	2,495,000
UNENCUMBERED CASH BALANCE JUNE 30	190	1,361,593	1,611,450	1,154,675

FOOD SERVICE EXPENDITURES	Code 24 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	620,898	639,413	750,000
200 Employee Benefits				
210 Insurance	295	61,795	67,349	85,000
220 Social Security	300	44,121	45,674	60,000
290 Other	305	580	915	
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	17,282	22,755	25,000
600 Supplies				
630 Food & Milk	325	928,717	1,052,383	1,150,000
680 Miscellaneous Supplies	330	76,779	92,671	125,000
700 Property (Equipment & Furnishings)	335	9,762	54,148	150,000
800 Other	340	99,841	101,364	150,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,859,775	2,076,672	2,495,000

\* Enter on Code 24, Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	363,882	340,968	322,311
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	16,332	15,000	
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	7,305	0	0
5208 Transfer From Supplemental General	50	0	50,000	50,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	170	387,519	405,968	372,311
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210			20,000
120 NonCertified	215			10,000
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			3,000
290 Other	230			
300 Purchased Professional and Technical Services	235	16,208	31,600	40,000
400 Purchased Property Services	237			
500 Other Purchased Services	240	15,943	38,426	40,000
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	14,400	13,631	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	46,551	83,657	163000
UNENCUMBERED CASH BALANCE JUNE 30	190	340,968	322,311	209,311

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,331	43,491	76,165
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	123,315	122,337	126,007
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	15	0	0
5208 Transfer From Supplemental General	50	130,000	120,000	85,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	170	255,661	285,828	287,172
TOTAL EXPENDITURES & TRANSFERS	175	212,170	209,663	244,256
UNENCUMBERED CASH BALANCE JUNE 30	190	43,491	76,165	42,916

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	168,249	173,907	190,000
120 NonCertified	215	11,699	5,730	15,000
200 Employee Benefits				
210 Insurance (Employee)	220	4,306	4,871	5,000
220 Social Security	225	13,372	13,547	15,000
290 Other	230	223	287	1,000
300 Purchased Professional and Technical Services	235	1,600	1,285	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	5,702	2,605	10,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	5,954	5,992	5,000
700 Property (Equipment & Furnishings)	270	1,065	1,439	1,000
800 Other	275			761



PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	<b>xxxx</b>	<b>212,170</b>	<b>209,663</b>	<b>244,256</b>

\*Enter on Code 28, Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	29,242	29,242	0
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	xxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	170	29,242	29,242	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	0	29,242	0
UNENCUMBERED CASH BALANCE JUNE 30	190	29,242	0	0

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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			
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	0	29,242	0

\*Enter on Code 29, Line 175

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,934,113	2,717,736	3,057,726
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	241,856	238,940	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	1,556,369	1,046,897	1,000,000
4570 Medicaid	60	218,810	262,798	200,000
4590 Other Reserve Grants in Aid	65			
5000 OTHER				
5206 Transfer From General	75	4,185,772	4,571,489	4,653,298
5208 Transfer From Supplemental General	80	2,865,803	2,724,321	2,565,070
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>11,002,723</b>	<b>11,562,181</b>	<b>11,726,094</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>8,284,987</b>	<b>8,504,455</b>	<b>9,614,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	2,717,736	3,057,726	2,112,094

\* This would include regular allocations and ARRA recovery funds.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,035,442	2,821,215	3,200,000
120 NonCertified	215	1,623,480	1,801,851	2,100,000
200 Employee Benefits				
210 Insurance (Employee)	220	370,739	451,421	500,000
220 Social Security	225	334,549	336,912	350,000
290 Other	230	16,649	10,895	20,000
300 Purchased Professional and Tech Services	235	3,711	4,267	5,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	766		
563 Tuition/Priv Sources	245		6,997	7,000
564 Payment to Spec Education Coop/Interlocal (Assessments)**	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	29,823	21,228	30,000
600 Supplies				
610 General Supplemental(Teaching)	260	28,638	41,538	40,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	1,343	1,242	2,000
700 Property (Equipment & Furnishings)	275	2,034	9,076	2,000
800 Other	280		65	

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,128,758	1,185,071	1,300,000
120 NonCertified	290	257,154	301,742	350,000
200 Employee Benefits				
210 Insurance (Employee)	295	111,729	116,976	120,000
220 Social Security	300	104,858	108,679	115,000
290 Other	305	45,170	44,683	50,000
300 Purchased Professional and Tech Services	310	235,252	220,717	250,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	7,579	8,798	10,000
600 Supplies	320	29,634	36,906	40,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	23,450	39,317	50,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350		3,008	3,000
290 Other	355		79	
300 Purchased Professional and Tech Services	360	1,289	4,220	5,000
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	168,792	172,593	200,000
120 NonCertified	400	39,673	40,526	50,000
200 Employee Benefits				
210 Insurance (Employee)	405	14,506	16,737	20,000
220 Social Security	410	15,156	15,393	20,000
290 Other	415	199	296	
300 Purchased Professional and Tech Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430	5,627	8,206	10,000
600 Supplies	435	1,413	3,020	5,000
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	1,175	854	1,500
420 Cleaning	530	1,768	1,133	2,000
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550	3		
600 Supplies				
610 General Supplies	555	2,966	2,876	3,000
620 Energy				
621 Heating	560			
622 Electricity	565	5,049	4,354	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	462,660	473,045	525,000
200 Employee Benefits				
210 Insurance	640	52,471	55,807	60,000
220 Social Security	645	29,911	31,511	35,000
290 Other	650	393	633	1,000
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660	7,162	8,007	10,000

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	9,421	10,045	15,000
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	53,899	58,744	65,000
680 Miscellaneous Supplies	690	10,473	11,295	15,000
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	8,395	10,585	15,000
120 NonCertified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815	499	707	1,000
290 Other	820	7	15	
300 Purchased Professional and Tech Services	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835	278		500
600 Supplies	840	15		3,000
700 Property (Equipment & Furnishings)	845			
800 Other	850	1,029	1,170	2,000
5200 TRANSFER TO:				
930 General Fund	855			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	8,284,987	8,504,455	9,614,000

\* 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	510,487	616,259	645,213
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			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80			0
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	10,000	0	0
5208 Transfer From Supplemental General	140	650,000	500,000	500,000
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,170,487</b>	<b>1,116,259</b>	<b>1,145,213</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>554,228</b>	<b>471,046</b>	<b>580,000</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	616,259	645,213	565,213

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	435,244	355,115	450,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	30,452	25,149	40,000
290 Other	230	405	532	
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	701	4,299	5,000
600 Supplies				
610 General Supplemental (Teaching)	255	31,338	28,044	30,000
644 Textbooks	260		3,080	2,000
650 Supplies (Technology Related)	263		3,765	3,000
680 Miscellaneous Supplies	265	970		
700 Property (Equipment & Furnishings)	270	55,118	51,062	50,000
800 Other	275			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
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			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
626 Motor Fuel	588			
800 Other	589			
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			
<b>TOTAL EXPENDITURES &amp; TRANSFERS*</b>	<b>xxxx</b>	<b>554,228</b>	<b>471,046</b>	<b>580,000</b>

\* Enter on Code 34, Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	1,998,554	3,418,930	3,260,867
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>1,998,554</b>	<b>3,418,930</b>	<b>3,260,867</b>
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,283,272	2,195,295	2,100,000
2100 Student Support				
200 Employee Benefits	80	161,483	276,249	250,000
2200 Instructional Support				
200 Employee Benefits	85	99,727	170,605	175,000
2300 General Administration				
200 Employee Benefits	90	28,180	48,207	40,000
2400 School Administration				
200 Employee Benefits	95	141,098	241,376	250,000
2500/2900 Other Supplemental Services				
200 Employee Benefits	100	37,573	64,276	65,000
2600 Operations & Maintenance				
200 Employee Benefits	105	138,100	236,248	220,000
2700 Student Transportation Services				
200 Employee Benefits	110	63,954	109,406	95,000
3000 Food Service				
200 Employee Benefits	115	45,167	77,268	65,867
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>1,998,554</b>	<b>3,418,930</b>	<b>3,260,867</b>
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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,026,592	3,037,592	2,972,592
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	11,000	0	
RESOURCES AVAILABLE	170	3,037,592	3,037,592	
TOTAL EXPENDITURES & TRANSFERS	175	0	65,000	
UNENCUMBERED CASH BALANCE JUNE 30	190	3,037,592	2,972,592	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 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	65,000	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	65,000	

\* Enter on Code 53, 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.



TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	888,530	852,449	531,913
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1740 Fees (Rental)	05	138,552		
1911 Fines	10	30		
1942 Rental Fees & Books	15	235,082	220,954	
1990 Miscellaneous	20	131,971	285,523	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	100,000	0	
5208 Transfer From Supplemental General	30	300,000	100,000	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	1,794,165	1,458,926	
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	744,898	730,751	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	7,046	1,100	
650 Supplies (Technology Related)	93	595		
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	18,804	28,079	
682 Musical Instruments	100			
683 Other Material & Supplies	105	170,373	167,083	
684 Other	110			
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	941,716	927,013	
UNENCUMBERED CASH BALANCE JUNE 30	190	852,449	531,913	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	130,349	155,840
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	110,179	96,818	
1790 Donations/Fundraisers/Other	55	284,807	54,318	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	2,290	57,581	
<b>RESOURCES AVAILABLE</b>	170	397,276	339,066	
TOTAL EXPENDITURES & TRANSFERS	175	266,927	183,226	
UNENCUMBERED CASH BALANCE JUNE 30	190	130,349	155,840	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.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210		200	
120 NonCertified	215	736	330	
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232	21,344	50,324	
600 Supplies	235	53,413	102,843	
700 Property (Equipment & Furnishings)	240	190,276	28,537	
800 Other	245	1,158	992	
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	266,927	183,226	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,612,825	2,778,633	2,895,128	2,895,128
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2009 \$	05	33,833			
2010 \$	10	1,953,850	40,275		
2011 \$	15		1,613,924	29,105	29,105
2012 \$	20			1,379,136	
1140 Delinquent Tax	25	68,186	34,295	47,837	71,720
1510 Interest on Idle Funds(a)	30				0
July - December Estimate	35				
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	265,336	261,297	304,784	304,784
July - December Estimate	60				152,392
2450 Recreational Vehicle Tax	65			6,898	6,898
July - December Estimate	66				3,449
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	2,309,827	2,589,419	2,669,039	2,669,039
July - December Estimate*	79				1,875,000
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	7,243,857	7,317,843	7,331,927	8,007,515
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	2,740,218	2,642,715	2,563,399	
890 Commission & Postage	90	6		100	
831 Principal	95	1,725,000	1,780,000	1,885,000	
<b>TOTAL EXPENDITURES</b>	100	4,465,224	4,422,715	4,448,499	4,448,499
832 Interest Due July-December	105				1,266,242
890 Commission & Postage July-Dec	110				100
831 Principal Due July-December	115				1,945,000
990 Cash Basis Reserve	120				1,850,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	9,509,841
UNENCUMBERED CASH BALANCE JUNE 30	190	2,778,633	2,895,128	2,883,428	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			1,502,326
	200	Delinquent Tax			30,047
	205	Amount of 2012 Tax to be Levied			1,532,373

(a) Interest on Bond Proceeds only.

\* July - December estimate must be entered manually.

NOTICE OF HEARING 2012-2013 BUDGET

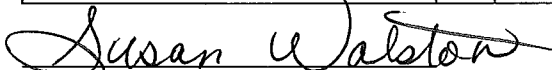
The governing body of Unified School District 261 will meet on the 20th day of August, 2012 at 7:00 PM, at 1747 West Grand Ave., Haysville, Kansas 67060 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Office and will be available at this hearing.

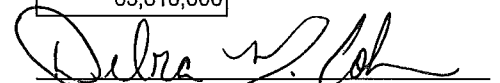
The Amount of 2012 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2012-2013 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2010-2011 Actual		2011-2012 Actual		PROPOSED BUDGET 2012-2013		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2012 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	30,481,170	20.000	29,751,782	20.000	30,618,029	2,301,837	20.000
Supplemental General (LOB)	08	9,840,017	22.316	10,181,673	26.116	10,392,970	3,511,114	26.173
Bilingual Education	14	183,208		187,428		254,000		
Virtual Education	15	211,629		0		0		
Capital Outlay	16	1,887,204	4.008	1,273,505	3.998	3,000,000	670,740	5.000
Driver Training	18	90,895		25,074		120,600		
Food Service	24	1,859,775		2,076,672		2,495,000		
Professional Development	26	46,551		83,657		163,000		
Parent Education Program	28	212,170		209,663		244,256		
Summer School	29	0		29,242		0		
Special Education	30	8,284,987		8,504,455		9,614,000		
Vocational Education	34	554,228		471,046		580,000		
Federal Funds	07	933,457		1,124,927		1,000,020		
At Risk (4Yr Old)	11	410,428		415,536		465,650		
At Risk (K-12)	13	4,436,050		4,422,906		4,948,800		
KPERS Special Retirement Contribution	51	1,998,554		3,418,930		3,260,867		
Contingency Reserve	53	0		65,000				
Textbook & Student Material Revolving	55	941,716		927,013				
Activity Fund	56	266,927		183,226				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	4,465,224	15.856	4,422,715	13.008	4,448,499	1,532,373	11.423
<b>TOTAL USD EXPENDITURES</b>	<b>100</b>	<b>67,104,190</b>	<b>62.180</b>	<b>67,774,450</b>	<b>63.122</b>	<b>71,605,691</b>	<b>8,016,064</b>	<b>62.596</b>
Less: Transfers	105	15,038,859	xxxxxx	13,760,052	xxxxxx	12,453,368	xxxxxxxx	xxxxxxx
<b>NET USD EXPENDITURES</b>	<b>110</b>	<b>52,065,331</b>	<b>xxxxxx</b>	<b>54,014,398</b>	<b>xxxxxx</b>	<b>59,152,323</b>	<b>xxxxxxxx</b>	<b>xxxxxxx</b>
<b>TOTAL USD TAXES LEVIED</b>	<b>115</b>	<b>7,809,467</b>	<b>xxxxxx</b>	<b>8,059,443</b>	<b>xxxxxx</b>	<b>8,016,064</b>	<b>xxxxxxxx</b>	<b>xxxxxxx</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>7,809,467</b>		<b>8,059,443</b>		<b>8,016,064</b>		
Assessed Valuation - General Fund	128	\$112,927,957		\$114,453,175		\$115,091,855		
Assessed Valuation - All Other Funds	130	\$131,718,342		\$133,326,364		\$134,148,000		
Outstanding Indebtedness, July 1		2010		2011		2012		
General Obligation Bonds	135	62,925,000		61,200,000		59,800,000		
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		4,010,000		
<b>TOTAL USD DEBT</b>	<b>155</b>	<b>63,639,000</b>		<b>61,856,000</b>		<b>63,810,000</b>		

\* Tax Rates are expressed in Mills

\*\* Sponsoring District Only

  
 President

  
 Clerk of the Board

USD# 261  
AVERAGE SALARY

	2010-11 Actual			2011-12 Actual			2012-13 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	37.0	2,950,961	79,756	35.1	2,998,176	85,418	35.0	3,000,000	85,714
Teachers (Full Time)	331.1	18,423,540	55,643	335.0	18,504,393	55,237	335.0	18,600,000	55,522
Other Certified (Licensed) Personnel	46.6	2,761,253	59,254	42.9	2,642,618	61,599	46.6	26,500,000	568,670
Classified Personnel	295.1	8,701,352	29,486	300.2	9,043,389	30,125	300.0	9,050,000	30,167
Substitutes/Temporary Help	XXXXX	540,370	XXXXXXXXXX	XXXXX	648,196	XXXXXXXXXX	XXXXX	650,000	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)\*\*\*\*.

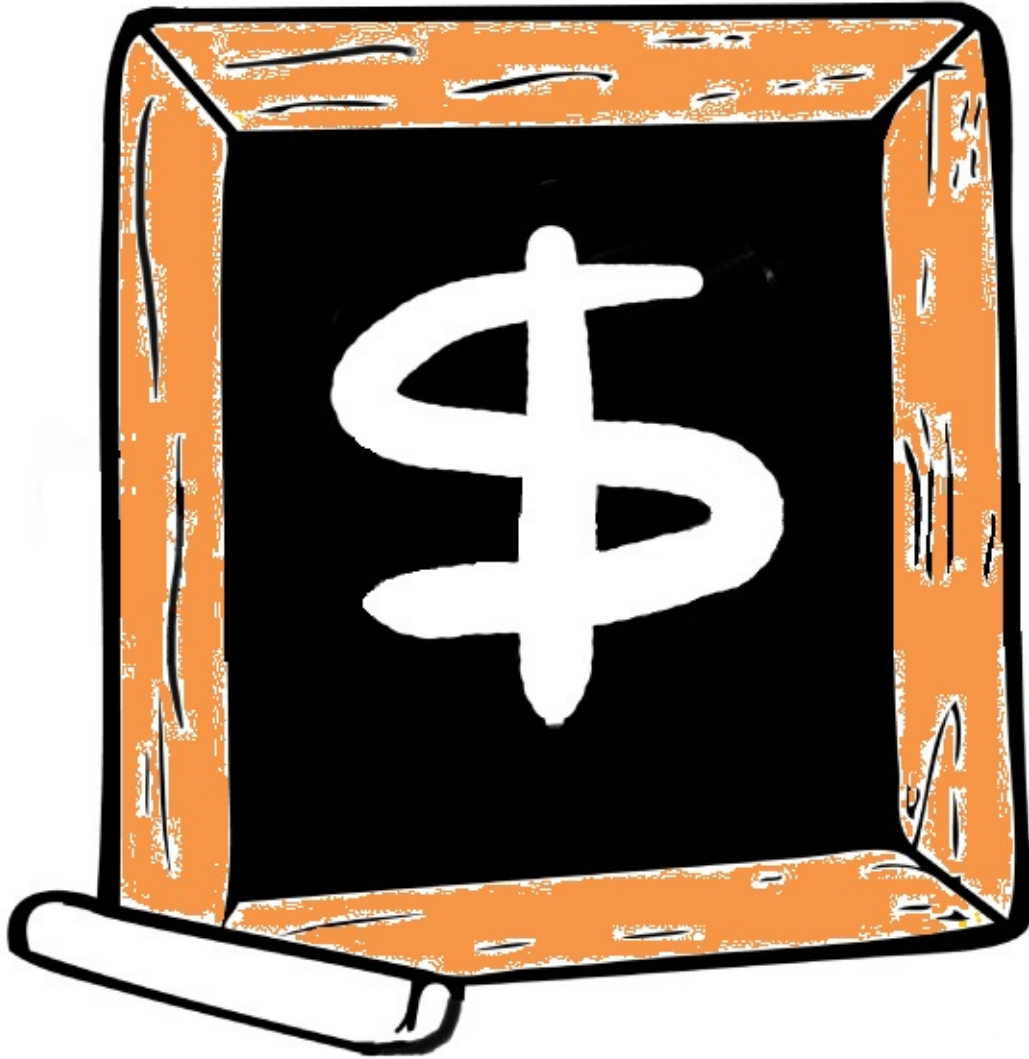
\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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

# ***2012-13 Budget***



***USD 261***

**Budget Authority and Revenue Worksheets**

2012-2013  
 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 6/30/2012 *	\$0	\$0	\$0	\$0	\$0
2. 2011 Actual Taxes Levied*	\$2,295,758	\$3,490,629	\$534,401	\$1,738,655	\$0
3. Less: percent of delinquent taxes (3a) <u>5.500</u>	\$126,267	\$191,985	\$29,392	\$95,626	\$0
4. Less: Jan. 20, 2012 Taxes received**	\$1,243,176	\$1,881,117	\$288,327	\$937,008	\$0
5. Less: Mar. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2012 Taxes received**	\$900,629	\$1,358,984	\$208,209	\$676,916	\$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)	\$2,270,072	\$3,432,086	\$525,928	\$1,709,550	\$0
11. 2011 taxes receivable (taxes in process of collection 6/30/2012)(Line 2 less Line 10)	\$25,686	\$58,543	\$8,473	\$29,105	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2012 to 12-31-2013) (Line 3 x 75%)	\$94,700	\$143,989	\$22,044	\$71,720	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	93.381 %	92.823 %	92.914 %	92.826 %	0.000 %

**TABLE I**

1. Estimated percent of distribution of 2012 tax dollars:	=	Jan. 20, 2013	52.000	Sept. 20, 2013	9.000
		Mar. 20, 2013	2.000	Oct. 31, 2013	1.000
		June 5, 2013	36.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.000		
3. 2012 General Fund Assessed Valuation	=		\$115,091,855	TOTAL	100.000
4. 2012-2013 Tax Levied (20 mills x 2012 General Fund Assessed Valuation***)	=		\$2,301,837		<b>(Must total 100%)</b>
5. 2012-2013 Est. Tax Levy to be received 1-1-2013 to 6-30-2013 (Line 2 x Line 4)	=		\$2,071,653		

\*Amounts are available from the County Treasurer. \*\*These Jan.-June, 2012 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.

2012-2013  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
**FORM 110**

	<b>Adult Education</b>	<b>Special Liability</b>	<b>School Retirement</b>	<b>Bond &amp; Interest #2</b>
1. County Treasurer Balance 6/30/2012 *	\$0	\$0	\$0	\$0
2. 2011 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.500</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2012 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. 2011 taxes receivable (taxes in process of collection 6/30/2012)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2012 to 12-31-2013) (Line 3 x 75%)	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2012 to 6/30/2013	(13) <u>\$858,918</u>	Estimated Recreational Vehicle Property Tax* 7/1/2012 to 6/30/2013	(14) <u>\$19,630</u>	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2012 to 6/30/2013
			(15) <u>\$0</u>	
(17) <b>2010 DELINQUENT TAX PERCENTAGE</b>				Estimated 16/20M Tax* 7/1/2012 to 6/30/2013
Percent Uncollected*	= <u>3.5300 %</u>			(16) <u>\$8,389</u>

\*Amounts are available from the County Treasurer. include MVPT. Should correspond to school records.)

\*\*These Jan.-June, 2012 amounts are available from the County Treasurer. (Does not



2012-2013  
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 6/30/2012 *	\$0	\$0	\$0	\$0	\$0
2. 2011 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2012 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. 2011 taxes receivable (taxes in process of collection 6/30/2012)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2012 to 12-31-2013) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer.  
include MVPT. Should correspond to school records.)

\*\*These Jan.-June, 2012 amounts are available from the County Treasurer. (Does not

2012-2013  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
**FORM 110**

	<b>Declining Enrollment</b>	<b>Rec. Comm Emp Benef &amp; Spec Liab</b>	<b>Extraordinary Growth Facilities</b>	<b>Public Library Board Emp Benefits</b>	<b>Cost of Living</b>
1. County Treasurer Balance 6/30/2012 *	\$0	\$0	\$0	\$0	\$0
2. 2011 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>5.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2012 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2012 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. 2011 taxes receivable (taxes in process of collection 6/30/2012)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2012 to 12-31-2013) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer.  
include MVPT. Should correspond to school records.)

\*\*These Jan.-June, 2012 amounts are available from the County Treasurer. (Does not

**KANSAS STATE BOARD OF EDUCATION**

USD# 261

**FORM 118**  
**2012-2013 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>85.0</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>139.0</u>
4. Estimated State Aid due from 7-1-2012 to 6-30-2013 (Line 3 x \$28,500)	<u>\$3,961,500</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></u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$75,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u></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 (7-1-2012 to 6-30-2013) (Line 15 x 80%)	<u>\$541,600</u>
17. Estimated Catastrophic State Aid (7-1-2012 to 6-30-2013)	<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) (7-1-2012 to 6-30-2013)	<u>\$0</u>
20. Total Estimated Special Education Aid (7-1-2012 to 6-30-2013) (Line 4+16+17+18+19)	<u>\$4,653,100</u>

**Form 148**  
**2012-2013 Estimated**  
**General Fund State Aid**

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

1. 2012-2013 General Fund Budget (Form 150, Line 21)	<u>\$30,618,029</u>
2. Estimated Local Effort	
a. 2012-2013 Tax Levy 1-1-2013 to 6-30-2013 (Form 110, Table I, Line 5)	<u>\$2,071,653</u>
b. 2012-2013 Tax in Process (Form 110, Line 11) (General Fund only)	<u>\$25,686</u>
c. 2012-2013 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>\$63,165</u>
d. 2012-2013 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2012-2013 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$0</u>
f. 2012-2013 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2012-2013 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2012 Unencumbered Cash Balance (General Fund)	<u>\$0</u>
i. 2012-2013 Special Education State Aid	<u>\$4,653,100</u>
j. Transfers From Authorized Funds (Code 06 Line 165)**	<u>\$0</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$6,813,604</u>
4. 2012-2013 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$23,804,425</u>

\*ONLY deduct 70% of the estimated 2012-2013 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.)

\*\*2012 Senate Bill 11 authorizes for 2012-13 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.

**TRANSFER CASH BALANCES TO GENERAL FUND (2012-13 only)**

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2012?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/12	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)	1,370,646	1,370,646	0	0
Bilingual Education	179,517	179,517	0	0
Contingency Reserve	2,972,592	2,972,592	0	0
Driver Training	380,783	380,783	0	0
Parent Education Program	76,165	76,165	0	0
At-risk Education (Pre-School)	396,632	396,632	0	0
Professional Development	322,311	322,311	0	0
Summer Program	0	0	0	0
Virtual School	0	0	0	0
Vocational Education	645,213	645,213	0	0
*Textbook and Student Materials Revolving	531,913	531,913	0	0
*Special Education	3,057,726	3,057,726	0	0
<b>TOTAL</b>	<b>\$9,933,498</b>	<b>\$9,933,498</b>	<b>\$0</b>	<b>\$0</b>

- 2) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$250 x adj. (weighted) FTE enrollment, excluding special education] \$1,691,300

- 3) The amount to be transferred to the general fund for the 2012-13 school year is either the answer in question 1 column 4 or question 2 (whichever is lower).

**This amount will be transferred to Line 20 of Form 150.** \$0

\*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

**Note:** If you have questions on the budget, please contact the School Finance office at 785-296-3871.

**USD Form 150  
2012-2013  
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

**General Fund Budget – Lines 1 through 21**

1. Estimated 9-20-2012 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>4,910.0</u>
2. Estimated 9-20-2012 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 9-20-2012 FTE Enrollment (Line 1 + Line 2)		=	<u>4,985.0</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2012 FTE enrollment (from line 3)	<u>4,985.0 x</u>	<u>0.035040</u>	factor (from Table II or pages 5, 6) = <u>174.7</u>
5. Estimated weighted bilingual education enrollment. 9-20-2012 bilingual FTE (a)	<u>58.3333 +</u>	<u>0.0000</u>	(Table IV, Line 5) x 0.395 = <u>23.0</u>
6. Estimated weighted vocational education enrollment. 9-20-2012 vocational education FTE(b)	<u>125.0000 +</u>	<u>0.0000</u>	(Table IV, Line 6) x 0.5 = <u>62.5</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2012	<u>2,269 +</u>	<u>0</u>	(Table IV, Line 7) x 0.456 = <u>1,034.7</u>
8. Estimated High At-Risk Weighting.			
District's calculated free lunch percentage for current year:			
(Comes from Table VI, Line 1)	<b>45.52%</b>		
District's calculated students per square mile:			
Line 3 / square miles in district = 4985 / 36 =	<b>138.5</b>		
a. Number of students eligible for free lunch (at least 50%)	(2269+0)	x	0.105 = <u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(2269+0)	x	0.105 = <u>0.0</u>
c. Number of students eligible for free lunches (35-49.99%)	(2269+0) x (0.4552-0.3500)	x 0.7	= <u>167.1</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (	<u>241 x</u>	0.0465 )	= <u>11.2</u>
10. Estimated weighted FTE for new facilities. 9-20-2012 enrollment of students attending a new facility (d)	<u>0.0 +</u>	<u>0.0</u>	(Table IV, Line 9) x 0.25 = <u>0.0</u>
11. Estimated weighted FTE for transportation. (Table III, Line 5)			= <u>307.0</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>	\$3,838	= <u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>4,653,100 ÷</u>	\$3,838	= <u>1,212.4</u>
15. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0 ÷</u>	\$3,838	= <u>0.0</u>
16. Estimated FHSU Math & Science Academy FTE enrollment			= <u>0.0</u>
17. Estimated 2012-2013 operating budget. (Lines 3 through 16)	<u>7,977.6 x</u>	\$3,838	= <u>\$30,618,029</u>
18. Estimated Cost of Living weighting	<u>\$0</u>	÷	\$3,838 = <u>0.0</u>
(maximum allowed for this district)		(Amt district will use, up to the maximum)	
19. Estimated 2012-2013 operating budget. (Include Cost of Living and FHSU)	<u>7,977.6 x</u>	\$3,838	= <u>\$30,618,029</u>
20. Amount to transfer to General Fund (Form 149, Line 3).			= <u>\$0</u>
21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20)			= <u>\$30,618,029</u>

**Local Option Budget -- See Form 155**

22. Estimated 2012-2013 LOB General Fund budget (excludes FHSU weighting & includes higher of 2008-09 Spec Ed or current year Spec Ed)			
(Lines 3 through 13 + 15 + 18) = 6765.2 x \$4,433 = \$29990132 +	<u>4,653,100</u>	(Spec Ed)	= <u>\$34,643,232</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 9-20-2012 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 9-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{750.0}{6} = 125.0000$  (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.
- (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) 2011-2012 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, 2011, FTE and February 20, 2012 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>4,886.6</u>
2. September 20, 2012, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>4,910.0</u>
3. 3 YR AVG FTE: ( $\frac{4,873.6}{(9/20/2010 \text{ FTE})^*} + \frac{4,886.6}{(\text{line 1})}$ ) + $\frac{4,910.0}{(\text{line 2})}$ ) / 3 = $\frac{4,890.1}{(\text{goes to line 3})}$	=	<u>4,890.1</u>
* Excludes 4 yr old at risk students, but includes 2/20/2011 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>4,910.0</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 9-20-2012 Adjusted FTE Enrollment (from Page 1, line 3)

**EXAMPLE: (FTE of 954.0)**

{[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

FOR COMPUTED FACTORS  
 SEE 2012-2013 LOW ENROLLMENT  
 AND HIGH ENROLLMENT FACTOR  
 TABLE (PAGES 5 AND 6)

**TABLE III**  
**Transportation Weighting**

1. Area of district in square miles 9-20-2012.	=	<u>36.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2012 who reside in the district 2.5 miles or more (Estimated)	$\frac{2,100.0}{2,100.0} + \frac{0.0}{36.0}$ (Table IV) (Line 8)	= <u>2,100.0</u>
3. Index of density = Line 2 $\frac{2,100.0}{36.0}$ divided by Line 1	=	<u>58.33</u>
4. Using index of density (Line 3), determine transportation weighting factor.	=	<u>0.1462</u>
5. Estimated weighted FTE for transportation. 9-20-2012 number of resident students over 2.5 miles (line 2) $\frac{2,100.0}{0.1462}$ factor (Line 4) (to Line 11, Page 1)	=	<u>307.0</u>

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

USD# 261

1. Estimated Adjusted 9-20-2012 FTE (Table 1, Line 4, Form 150)		=	<u>4,910.0</u>
2. Estimated 2-20-2013 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2012 (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 2012-2013 (Line 1 + Line 2) to Line 1, Form 150		=	<u>4,910.0</u>

**Number of students in Line 2 with the following weighting factors:**

4. Estimated 2-20-2013 4yr old FTE (add to Line 2, Form 150)		=	<u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2013 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. 2-20-2013 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 2-20-2013 _____ x 0.456 (add to Line 7, Form 150)		=	<u>0.0</u>
8. Estimated 2-20-2013 FTE of new students of military families, not enrolled on 9-20-2012 transported or for whom transportation is being made available 2-20-2013 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 2-20-2013 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 2-20-2013 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 2-20-2013 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 9/20/2012 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 (goes to page 1, line 8)  
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = 2269 + 0 / 4985 = **45.52%** = 45.52%
2. District's calculated free lunch percentage for the prior year (info only) = 43.90%

**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 2012-13 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
		<hr/>
Weighting for example:		281.5 X 0.25 = 70.4 X \$3838 = \$270195

**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 X 0.25 = 18.3 X \$3838 = \$70235

**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**  
**2012-2013 LOCAL OPTION BUDGET**

1. Statewide LOB average percentage for 2011-2012 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 2012-2013 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 2012-2013  
(2012-2013 LOB Base General Fund \$ 34,643,232 X Line 4) ..... \$ 10,392,970
6. ADOPTED LOB FOR 2012-2013 IF LESS THAN Line 5..... \$

**KANSAS STATE DEPARTMENT OF EDUCATION**  
**Form 162**  
**ESTIMATED FOOD SERVICE REVENUE**  
**2012-2013**

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

		TOTAL ANNUAL MEALS	FEDERAL RATE	Reimbursement	STATE RATE	Reimbursement	DISTRICT LOCAL PRICE	REVENUE	TOTAL 7-1-2012 to 6-30-2013
<b>LUNCHES</b>									
Paid Elem	1.	100,000	.4825	\$48,250	.0400	\$4,000	1.85	\$185,000	\$237,250
Jr. High	2.	100,000	.4825	\$48,250	.0400	\$4,000	2.05	\$205,000	\$257,250
Sr. High	3.	100,000	.4825	\$48,250	.0400	\$4,000	2.20	\$220,000	\$272,250
Free	4.	270,000	2.9925	\$807,975	.0400	\$10,800			\$818,775
Reduced	5.	65,000	2.5925	\$168,513	.0400	\$2,600	0.40	\$26,000	\$197,113
Adult	6.	5,399					3.20	\$17,277	\$17,277
<b>TOTAL</b>	<b>7.</b>	<b>640,399</b>		<b>\$1,121,238</b>		<b>\$25,400</b>		<b>\$653,277</b>	<b>\$1,799,915</b>
<b>BREAKFAST</b>									
Paid Elem	8.	20,854	.2700	\$5,631			1.15	\$23,982	\$29,613
Jr. High	9.	4,513	.2700	\$1,219			1.15	\$5,190	\$6,409
Sr. High	10.	3,226	.2700	\$871			1.15	\$3,710	\$4,581
Free	11.	110,000	1.5100	\$166,100					\$166,100
Reduced	12.	20,000	1.2100	\$24,200			0.30	\$6,000	\$30,200
Adult	13.	804					1.75	\$1,407	\$1,407
<b>TOTAL</b>	<b>14.</b>	<b>159,397</b>		<b>\$198,021</b>				<b>\$40,289</b>	<b>\$238,310</b>
<b>SNACKS</b>									
Paid Elem	15.		.0700	\$0				\$0	\$0
Jr. High	16.		.0700	\$0				\$0	\$0
Sr. High	17.		.0700	\$0				\$0	\$0
Free	18.		.7600	\$0				\$0	\$0
Reduced	19.		.3800	\$0			0.15	\$0	\$0
Adult	20.			\$0				\$0	\$0
<b>TOTAL</b>	<b>21.</b>	<b>0</b>		<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
<b>KINDERGARTEN MILK</b>									
Paid	22.		.2050	\$0				\$0	\$0
Free-Avg Dealer Cost	23.			\$0				\$0	\$0
<b>TOTAL</b>	<b>24.</b>	<b>0</b>		<b>\$0</b>				<b>\$0</b>	<b>\$0</b>
<b>OTHER CASH</b>									
<b>Sales/Income</b>	<b>25.</b>	XXXXXXXXXX		XXXXXXXXXXXX				XXXXXXX	\$0
<b>12 Months Total Income</b>	<b>26.</b>	XXXXXXXXXX		\$1,319,259		\$25,400		\$693,566	\$2,038,225

KANSAS STATE DEPARTMENT OF EDUCATION

USD# \_\_\_\_\_ 261

2012-2013  
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, 2012 to December 31, 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 2011-2012 School Year Until March, 2013. For new levies made in 2012-2013  
revenues will not be received until March, 2014

	(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 RVPT)	\$0	0.00%	XXXXXXXXXXXX	28.90%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$2,937,628	52.91%	\$304,484	37.62%	\$6,959	\$0	\$2,974
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$527,656	9.50%	\$54,670	6.76%	\$1,249	\$0	\$534
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$2,087,233	37.59%	\$216,321	26.73%	\$4,944	\$0	\$2,113
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 Bnfts	\$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)	\$575,475 (e)	100.00% (c)	\$13,152 (e)	\$0 (e)	\$5,621 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2012-2013.
- (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 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**  
**2012-2013**  
**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, 2013, to June 30, 2013**

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 2011-2012 School Year Until March, 2013. For new levies made in 2012-2013  
 revenues will not be received until March, 2014

	(1) 2011 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%	XXXXXXXXXXXXX	28.49%	XXXXXXXXXXXXX	\$0	XXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,490,629	60.56%	\$171,653	43.31%	\$3,923	\$0	\$1,676
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$534,401	9.27%	\$26,275	6.63%	\$601	\$0	\$257
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,738,655	30.17%	\$85,515	21.57%	\$1,954	\$0	\$835
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 Brfts	\$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	\$5,763,685	100.00% (c)	\$283,443 (e)	100.00% (c)	\$6,478 (e)	\$0 (e)	\$2,768 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2012-2013.
- (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 2011 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  
2012-2013**

**A. Driver Education Aid (Approved Programs Only)**

1. Estimated aid 7/1/2012 to 6/30/2013 (12 mo.) (No. of driver ed.  
pupils completing program 250 x \$90) = \$22,500

**B. Motorcycle Safety Aid (Approved Programs Only)**

1. Estimated aid 7/1/2012 to 6/30/2013 (12 mo.) (No. of motorcycle  
safety pupils completing program 0 x \$55) = \$0

**C. Estimated KPERS Flow-Through**

1. Actual KPERS payments for 2011-12 (Does not include 2010-11 delayed payment.) = \$2,775,206

2. Est. increase due to KPERS rate (Line 1 x 10.00%) = \$277,521

3. Est. KPERS State Aid due to salary increases and added staff  
(Line 1 X % of salary increase and added staff 7.50 %) = \$208,140

4. Est. KPERS State Aid for 2012-13 (Line 1 + Line 2 + Line 3) = \$3,260,867

**KANSAS STATE DEPARTMENT OF EDUCATION**

**FORM 239**

**2012-2013**

**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>\$10,392,970</u>
2. Estimated supplemental general state aid.			
Line 1	<u>\$10,392,970</u>	x factor	<u>0.7574</u> Pro-rated 80%
			(see table below)
		=	<u>\$6,297,308</u>
3. Less prior year overpayment		-	<u>                    </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)		=	<u>\$6,297,308</u>

**FORM 241**

**BOND AND INTEREST FUND #1**

**2012-2013**

**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 2012-2013 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>0.4000</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, 2012 through June 30, 2013) (Line 3 - (Line 4 + Line 5))			

**FORM 242**

**BOND AND INTEREST FUND #1**

**2012-2013**

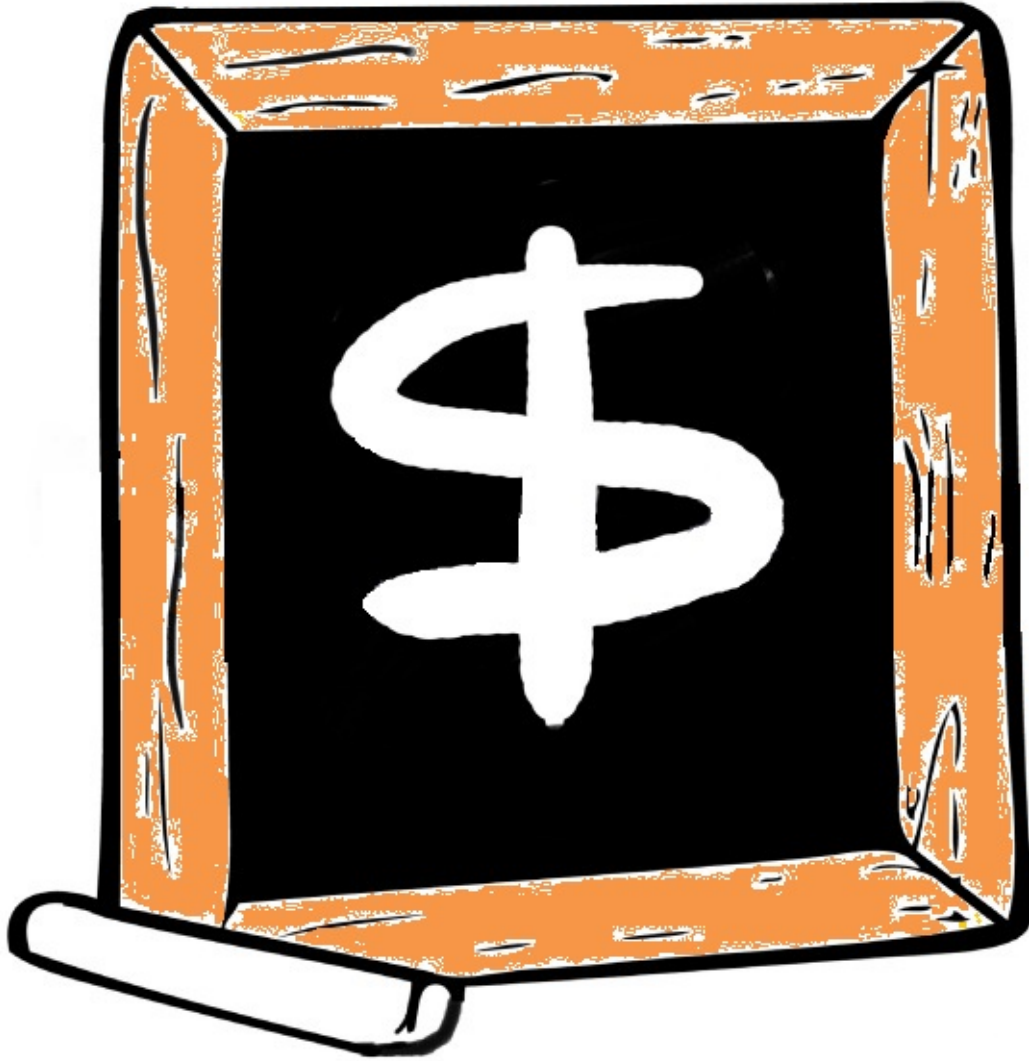
**ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS**

(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 2012-2013 bond and interest fund payments		=	<u>\$4,448,399</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>0.6000</u> (see table below)
		=	<u>\$2,669,039</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>\$2,669,039</u>
(July 1, 2012 through June 30, 2013) (Line 3 - (Line 4 + Line 5))			

# ***2012-13 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)

# 2012-2013 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	<a href="mailto:glcrum@usd261.com">glcrum@usd261.com</a>
Emily Davis	554-0435	<a href="mailto:edavis@usd261.com">edavis@usd261.com</a>
Greg Fenster	523-3048	<a href="mailto:gfenster@usd261.com">gfenster@usd261.com</a>
Forrest Hummel	524-4665	<a href="mailto:fhummel@usd261.com">fhummel@usd261.com</a>
Pat Lemmons	554-1580	<a href="mailto:plemmons@usd261.com">plemmons@usd261.com</a>
Regina Schutt	522-5613	<a href="mailto:rschutt@usd261.com">rschutt@usd261.com</a>
Susan Walston	522-6619	<a href="mailto:swalston@usd261.com">swalston@usd261.com</a>

### Key Staff

Superintendent	Dr. John Burke
Assistant Superintendent for Business / Finance	Mr. Clint Schutte
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 started an all day kindergarten program. Teachers in grades PK-2 received training in Common Core Curricular Standards. The district was able to make Adequate Yearly Progress for two consecutive years in reading and math and was taken off corrective action. The district began planning for the implementation of a Bring Your Own Device (BYOD) program. Many of the head coaches received training in the Coaching Greatness Program. 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 numerous workshops for our employees and 283 out of district people who paid registration fees. The paraprofessionals in the district received more inservice training this year in inclusion and other topics. The district established a Classified Employee Leadership Academy to expand our leadership offerings. Several teachers in the district received honors.

Strategic Plan Goal 3: Facilities and Infrastructure presented a large number of successes over the past year. The district received QZAB Bonds and employed Johnson Controls to work on a wide variety of projects in the areas of building weatherization, electrical upgrades, water conservation and mechanical system upgrades. Campus High School A Building was remodeled with seven classrooms and two computer labs being created in that space. A District Copy Center was established in at The Learning Center. Based upon the results of our Homeland Security Audit numerous improvements were made to enhance safety and security.

Strategic Plan Goal 4: Community Partnership achieved many objectives. Liz Hames was able to create and coordinate our publications 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 for the second year in a row. The district collaborated with the Haysville Chamber of Commerce to allow the National Leadercast to be presented at the Learning Center. Several of our employees are members of community organizations. In addition, our schools conducted several drives to help people less fortunate than they are. Many community groups rented space at The Learning Center.

### Challenges

The Kansas Economy continued to present the biggest challenges to the school district. The state legislature finally stopped to cutting school funding in order to balance its budget. At years end the state budget balances exceeded estimates and created a budget surplus. This allowed 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 to \$3,780 for 2011-12 and to \$3,838 in 2012-13. This was a slight change in the pattern of decreased funding, however other changes in the funding formula will keep the total amount of state funding relatively level. Still spending increased in a number of areas over the previous year, this was due to an increase in overall costs, not an increase in per pupil funding.

The budgeted expenditures for 2012-13 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 2012-13 vs. 2011-12 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 up slightly, 5%, from last year. This is due in part to a change 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 increase is a result of the district's increase in compensation at the re-opening of negotiations.

The 2012-1 budget figures 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. While enrollment was relatively flat last year we hope the limited open enrollment of our schools will bring in a slight increase.

### 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 and in 2011-12 the remainder of expenditures were transferred back. Therefore, there is a definite skewing of the comparative results for both the GF and SGF when comparing 2011-12 vs. 2012-13.

Looking toward 2012-13, 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 \$3,838 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 75.74% state aid district, but the State is only funding that at a 80% 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 6% this past year despite the cuts from the State of Kansas. This is a direct result of an increase in compensation increases. Instructional expenditures for Virtual Education showed a marked decrease as the program was phased out. This will also be reflected in a marked decrease in Virtual Education for Student and Instructional Support Expenditures in #7.

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 slight increase from a year ago. The major increases are in Professional Development, At-Risk (4yr old) and Federal Funding. As mentioned in item #6 the Virtual Education program phased out. In the area of Federal Funding some of the ARRA stimulus funds had already been spent and were not given again in 2011-12. 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 decrease 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 decreased as well. The number of identified At-Risk students increased while the total expenditures decreased giving a look of decreased expenditures per pupil. 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, it is a budget and no additions to school level administrative personnel are taking place at this time.

10. Operations and Maintenance Expenditures (2600)

Expenditures for this area were up 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 over the previous years. There is a budgeted increase for 2012-13 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 2012-2013 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 lower than in the 2010-11 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 2012-13 school year.

13. Debt Services (5000)

Debt Service increased slightly as the district was trying to keep the mill levy increase down two years 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 to compensate for the first payments on the QZABs.

#### 14. Miscellaneous Information – Transfers

Transfers were slightly down in 2011-12 over the prior year, the district had flat enrollment and end with less cash to transfer. 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 9%.

#### 15. Miscellaneous Information Unencumbered Cash Balance by Fund

Do to the measures taken by the district and its employees in 2011-12 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 remained relatively flat. 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 1% increase for 2012-13.

#### 18. Miscellaneous Information Mill Rates by Fund

Please note the requested 0.526 mill levy decrease for 2012-13.

We are increasing Capital Outlay mill levy this year. 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.

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.

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 five 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)**

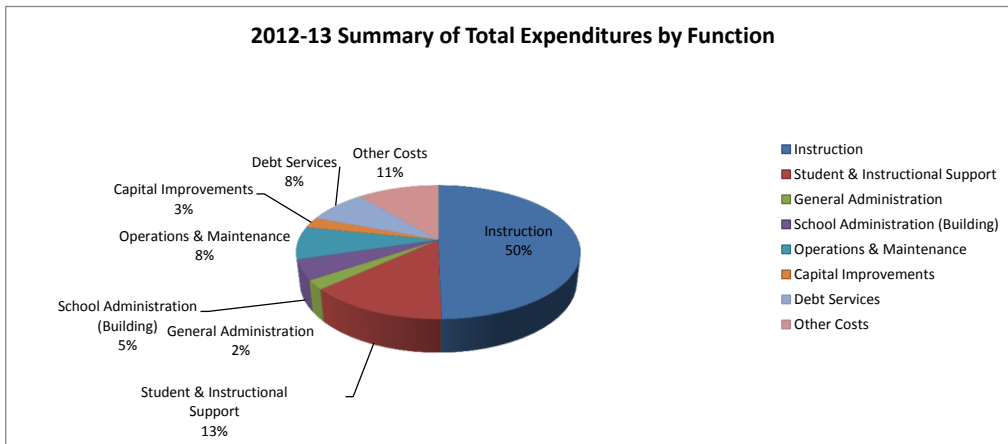
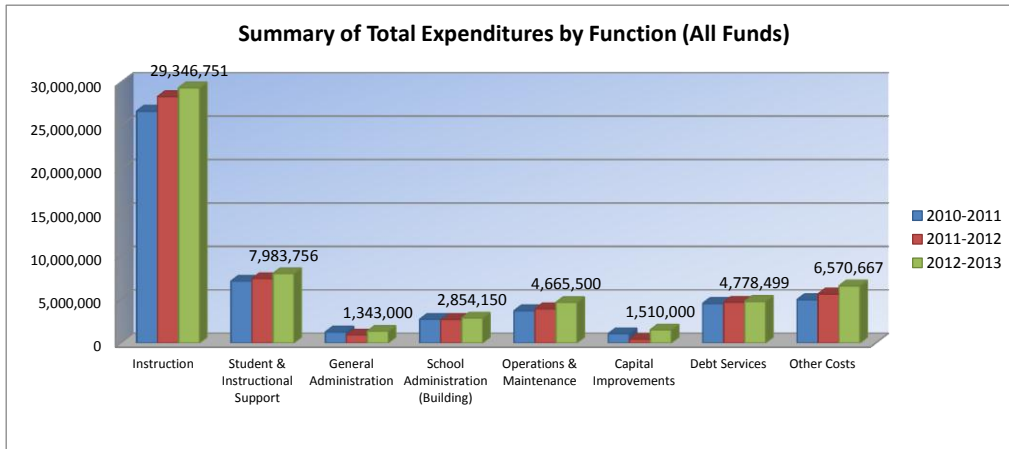
	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/ dec	2012-2013 Budget	% of Tot	% inc/ dec
Instruction	26,669,389	51%	28,335,493	52%	6%	29,346,751	50%	4%
Student & Instructional Support	7,108,443	14%	7,386,572	14%	4%	7,983,756	14%	8%
General Administration	1,254,239	2%	920,205	2%	-27%	1,343,000	2%	46%
School Administration (Building)	2,710,202	5%	2,697,363	5%	0%	2,854,150	5%	6%
Operations & Maintenance	3,704,848	7%	3,919,987	7%	6%	4,665,500	8%	19%
Capital Improvements	1,071,250	2%	429,947	1%	-60%	1,510,000	3%	251%
Debt Services	4,556,994	9%	4,686,770	9%	3%	4,778,499	8%	2%
Other Costs	4,989,966	10%	5,638,061	10%	13%	6,570,667	11%	17%
<b>Total Expenditures</b>	<b>52,065,331</b>	<b>100%</b>	<b>54,014,398</b>	<b>100%</b>	<b>4%</b>	<b>59,052,323</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$10,735		\$10,771		0%	\$11,775		9%

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:

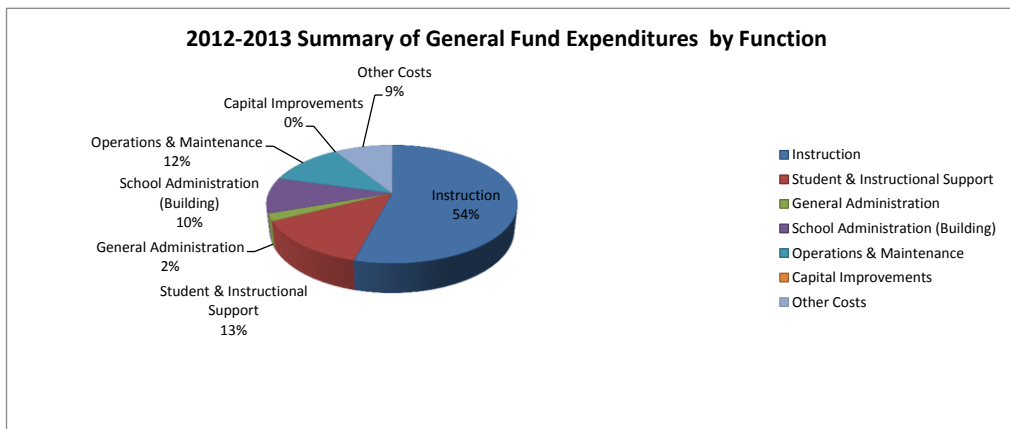
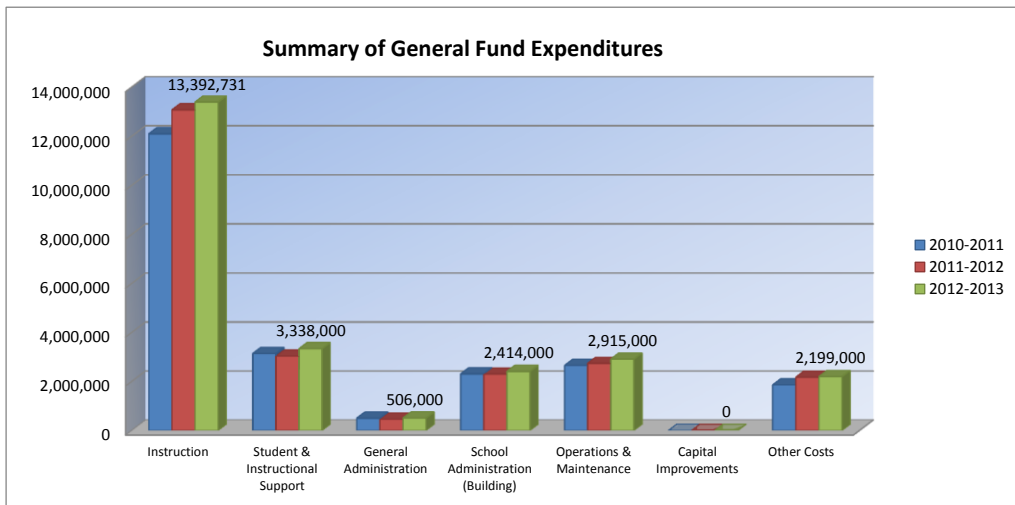
Instruction - 1000	Operations & Maintenance - 2600
Student & Instructional Support - 2100 & 2200	Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100 Transfers - 5200



**Summary of General Fund Expenditures  
by Function**

	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/ dec	2012-2013 Budget	% of Tot	% inc/ dec
Instruction	12,100,209	54%	13,074,473	55%	8%	13,392,731	54%	2%
Student & Instructional Support	3,142,675	14%	3,033,694	13%	-3%	3,338,000	13%	10%
General Administration	501,621	2%	456,192	2%	-9%	506,000	2%	11%
School Administration (Building)	2,311,827	10%	2,300,790	10%	0%	2,414,000	10%	5%
Operations & Maintenance	2,656,621	12%	2,741,960	12%	3%	2,915,000	12%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,860,161	8%	2,173,184	9%	17%	2,199,000	9%	1%
<b>Total Expenditures</b>	<b>22,573,114</b>	<b>100%</b>	<b>23,780,293</b>	<b>100%</b>	<b>5%</b>	<b>24,764,731</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$4,654		\$4,742		2%	\$4,938		4%

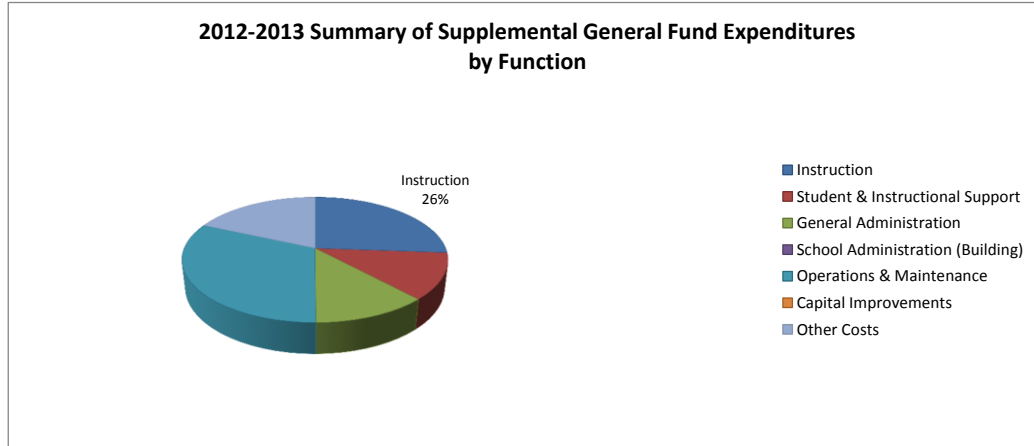
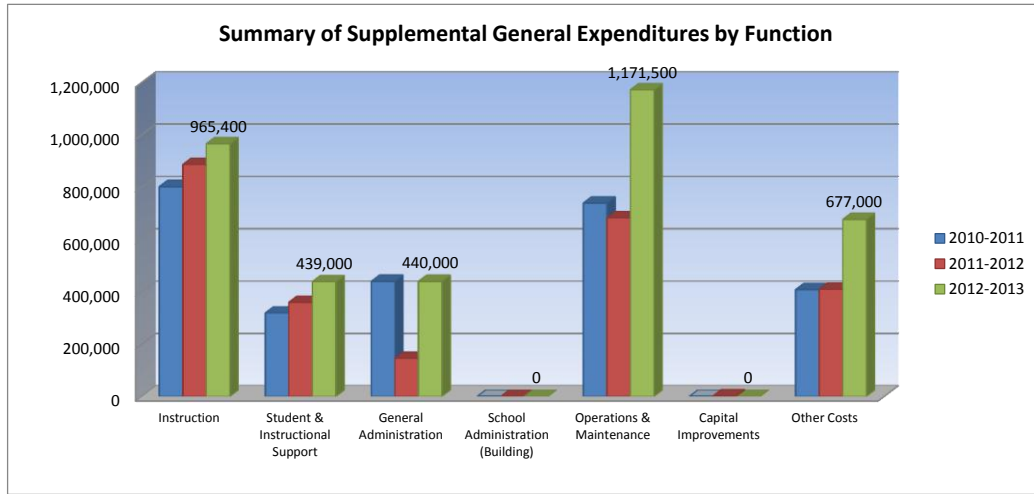
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



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

	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/ dec	2012-2013 Budget	% of Tot	% inc/ dec
Instruction	801,973	30%	886,469	36%	11%	965,400	26%	9%
Student & Instructional Support	319,141	12%	360,121	14%	13%	439,000	12%	22%
General Administration	440,102	16%	145,957	6%	-67%	440,000	12%	201%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	739,346	27%	683,394	27%	-8%	1,171,500	32%	71%
Capital Improvements	0	0%	1,738	0%	0%	0	0%	-100%
Other Costs	408,652	15%	409,673	16%	0%	677,000	18%	65%
<b>Total Expenditures</b>	<b>2,709,214</b>	<b>100%</b>	<b>2,487,352</b>	<b>100%</b>	<b>-8%</b>	<b>3,692,900</b>	<b>100%</b>	<b>48%</b>
Amount per Pupil	\$559		\$496		-11%	\$736		48%

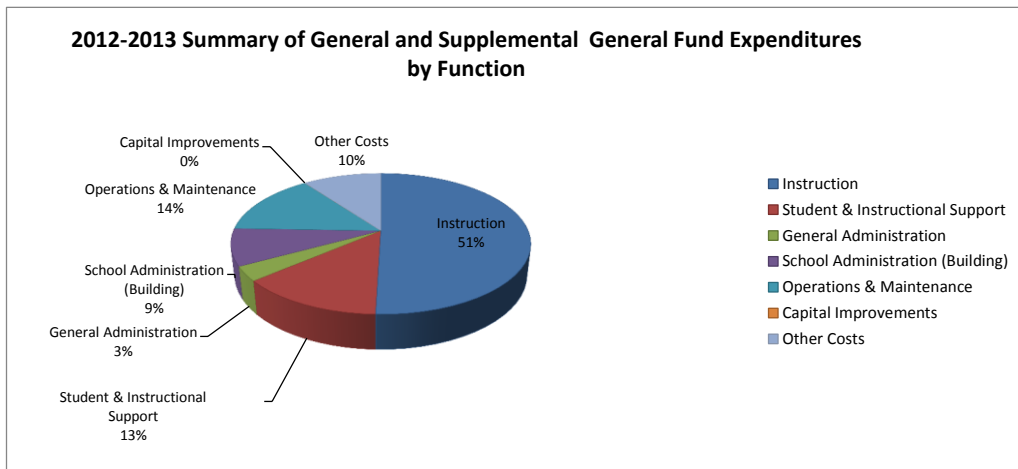
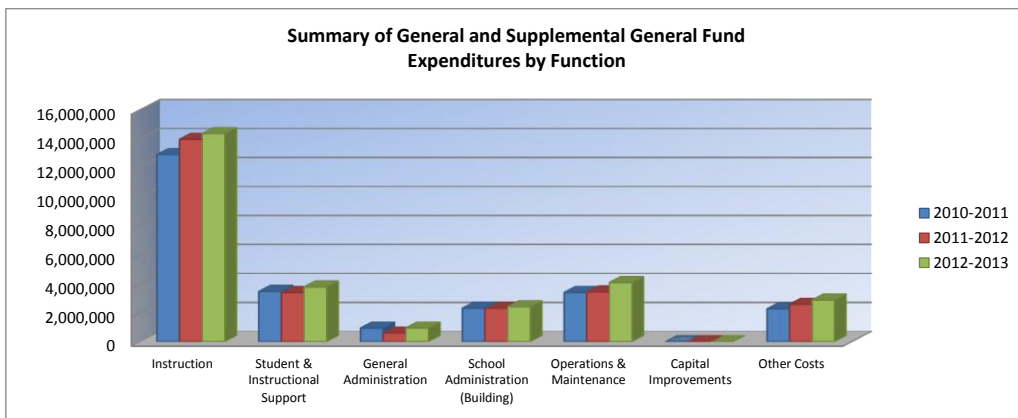
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



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

	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/dec	2012-2013 Budget	% of Tot	% inc/dec
Instruction	12,902,182	51%	13,960,942	53%	8%	14,358,131	50%	3%
Student & Instructional Support	3,461,816	14%	3,393,815	13%	-2%	3,777,000	13%	11%
General Administration	941,723	4%	602,149	2%	-36%	946,000	3%	57%
School Administration (Building)	2,311,827	9%	2,300,790	9%	0%	2,414,000	8%	5%
Operations & Maintenance	3,395,967	13%	3,425,354	13%	1%	4,086,500	14%	19%
Capital Improvements	0	0%	1,738	0%	0%	0	0%	-100%
Other Costs	2,268,813	9%	2,582,857	10%	14%	2,876,000	10%	11%
<b>Total Expenditures</b>	<b>25,282,328</b>	<b>100%</b>	<b>26,267,645</b>	<b>100%</b>	<b>4%</b>	<b>28,457,631</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$5,213		\$5,238		0%	\$5,675		8%

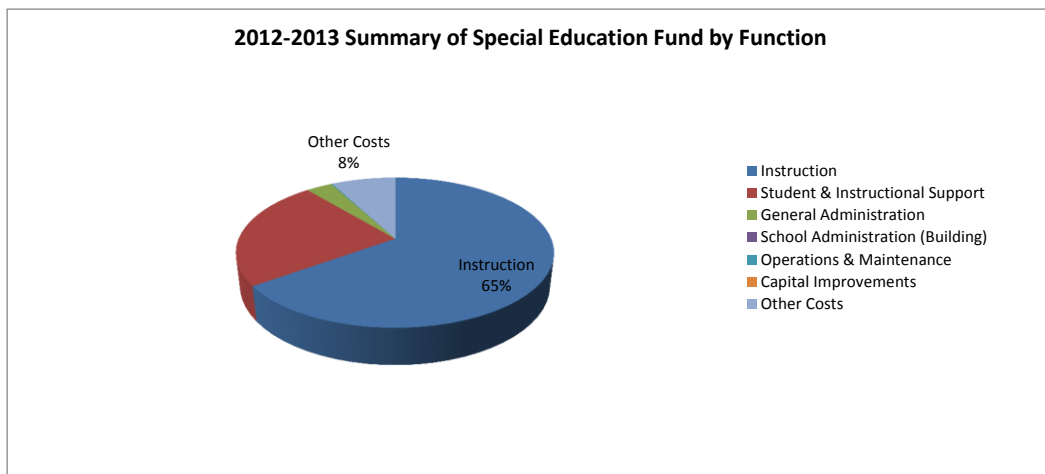
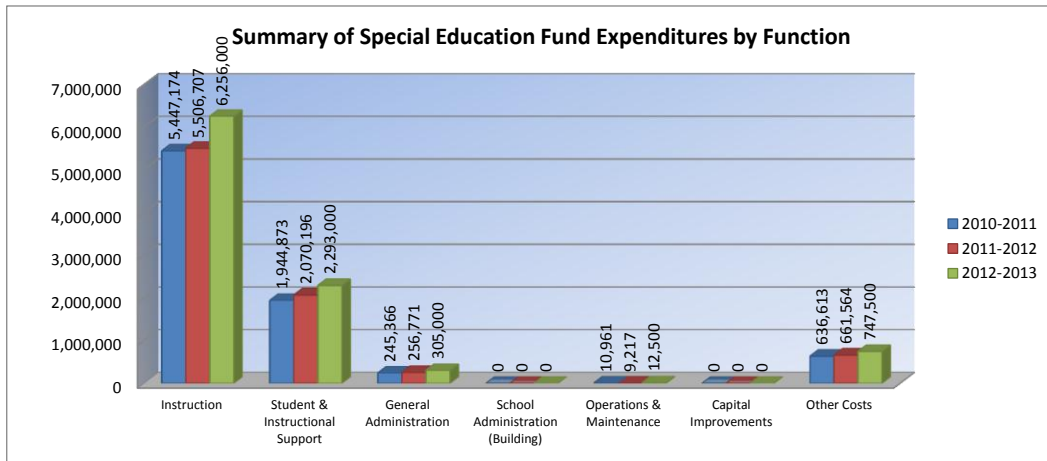
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund by Function**

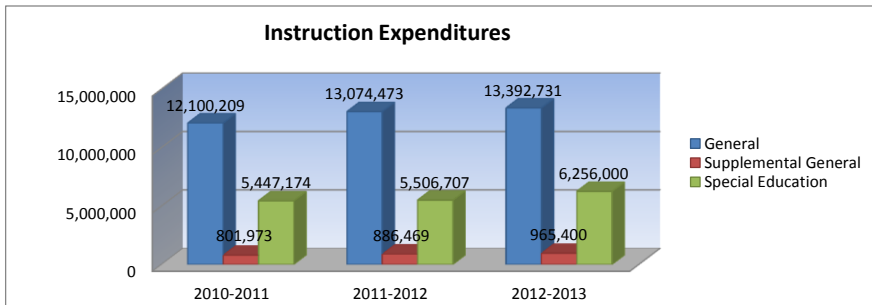
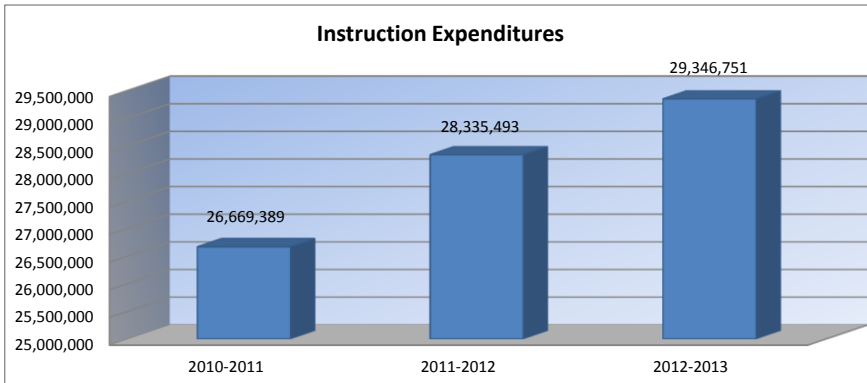
	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/dec	2012-2013 Budget	% of Tot	% inc/dec
Instruction	5,447,174	66%	5,506,707	65%	1%	6,256,000	65%	14%
Student & Instructional Support	1,944,873	23%	2,070,196	24%	6%	2,293,000	24%	11%
General Administration	245,366	3%	256,771	3%	5%	305,000	3%	19%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	10,961	0%	9,217	0%	-16%	12,500	0%	36%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	636,613	8%	661,564	8%	4%	747,500	8%	13%
<b>Total Expenditures</b>	<b>8,284,987</b>	<b>100%</b>	<b>8,504,455</b>	<b>100%</b>	<b>3%</b>	<b>9,614,000</b>	<b>100%</b>	<b>13%</b>
Amount per Pupil	\$1,708		\$1,696		-1%	\$1,917		13%

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)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	12,100,209	13,074,473	8%	13,392,731	2%
Federal Funds	530,618	569,815	7%	583,020	2%
Supplemental General	801,973	886,469	11%	965,400	9%
At Risk (4yr Old)	367,653	381,803	4%	427,000	12%
At Risk (K-12)	4,001,309	3,929,412	-2%	4,405,000	12%
Bilingual Education	183,208	187,428	2%	254,000	36%
Virtual Education	108,284	0	-100%	0	0%
Capital Outlay	186,800	199,399	7%	300,000	50%
Driver Education	85,195	18,569	-78%	83,600	350%
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	5,447,174	5,506,707	1%	6,256,000	14%
Cost of Living	0	0	0%	0	0%
Vocational Education	554,228	471,046	-15%	580,000	23%
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	1,283,272	2,195,295	71%	2,100,000	-4%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	752,539	731,851	-3%	0	0%
Activity Fund	266,927	183,226	-31%	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%
<b>SUBTOTAL</b>	<b>26,669,389</b>	<b>28,335,493</b>	<b>6%</b>	<b>29,346,751</b>	<b>4%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	5,499	5,650	3%	5,852	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%
<b>TOTAL</b>	<b>26,669,389</b>	<b>28,335,493</b>	<b>6%</b>	<b>29,346,751</b>	<b>4%</b>



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

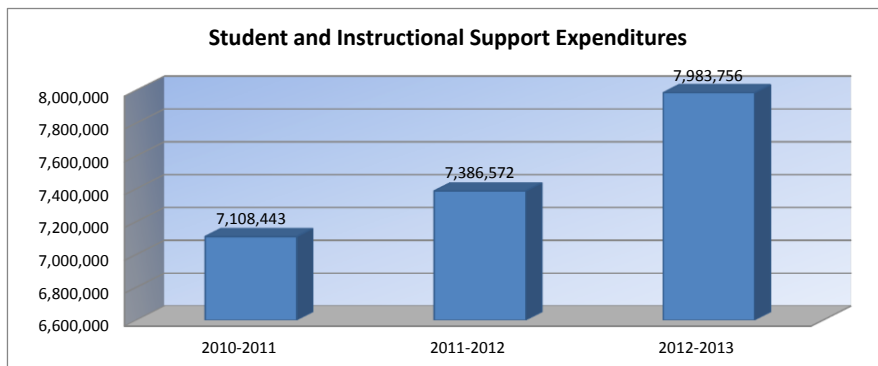
Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*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.



## Student and Instructional Support Expenditures (2100 &amp; 2200)

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	3,142,675	3,033,694	-3%	3,338,000	10%
Federal Funds	361,935	520,167	44%	415,000	-20%
Supplemental General	319,141	360,121	13%	439,000	22%
At Risk (4yr Old)	307	474	54%	500	5%
At Risk (K-12)	213,073	230,795	8%	266,000	15%
Bilingual Education	0	0	0%	0	0%
Virtual Education	26,090	0	-100%	0	0%
Capital Outlay	391,241	235,789	-40%	400,000	70%
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	46,551	83,657	80%	163,000	95%
Parent Education Program	212,170	209,663	-1%	244,256	16%
Summer School	0	0	0%	0	0%
Special Education	1,944,873	2,070,196	6%	2,293,000	11%
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%	0	0%
KPERS Spec. Ret. Contribution	261,210	446,854	71%	425,000	-5%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	189,177	195,162	3%	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%
<b>SUBTOTAL</b>	<b>7,108,443</b>	<b>7,386,572</b>	<b>4%</b>	<b>7,983,756</b>	<b>8%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	1,466	1,473	0%	1,592	8%
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%
<b>TOTAL</b>	<b>7,108,443</b>	<b>7,386,572</b>	<b>4%</b>	<b>7,983,756</b>	<b>8%</b>
Amount per Pupil	\$1,459	\$1,512	4%	\$1,626	8%



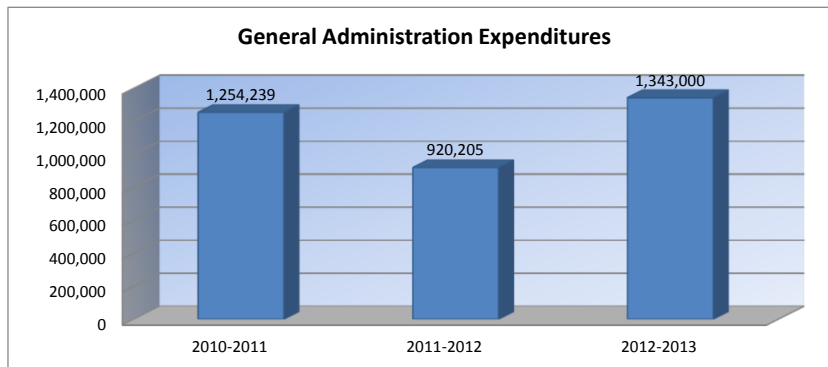
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

**General Administration Expenditures (2300)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	501,621	456,192	-9%	506,000	11%
Federal Funds	2,271	552	-76%	2,000	262%
Supplemental General	440,102	145,957	-67%	440,000	201%
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	36,699	12,526	-66%	50,000	299%
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	245,366	256,771	5%	305,000	19%
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	28,180	48,207	71%	40,000	-17%
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%
<b>SUBTOTAL</b>	<b>1,254,239</b>	<b>920,205</b>	<b>-27%</b>	<b>1,343,000</b>	<b>46%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	259	183	-29%	268	46%
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%
<b>TOTAL</b>	<b>1,254,239</b>	<b>920,205</b>	<b>-27%</b>	<b>1,343,000</b>	<b>46%</b>



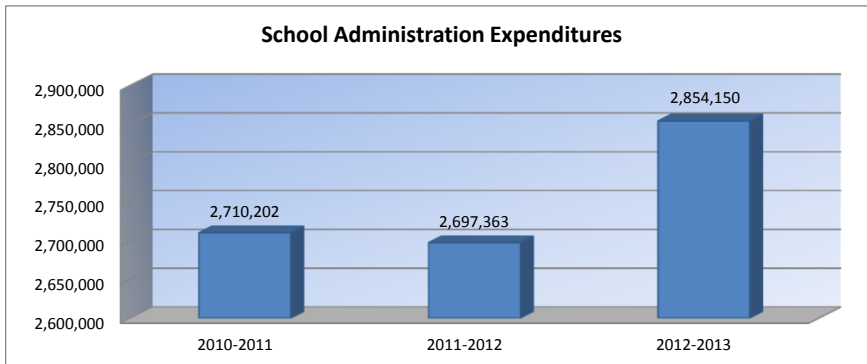
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	2,311,827	2,300,790	0%	2,414,000	5%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	41,575	33,216	-20%	37,150	12%
At Risk (K-12)	138,447	121,981	-12%	153,000	25%
Bilingual Education	0	0	0%	0	0%
Virtual Education	77,255	0	-100%	0	0%
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%	0	0%
KPERS Spec. Ret. Contribution	141,098	241,376	71%	250,000	4%
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%
<b>SUBTOTAL</b>	<b>2,710,202</b>	<b>2,697,363</b>	<b>0%</b>	<b>2,854,150</b>	<b>6%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	559	538	-4%	569	6%
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%
<b>TOTAL</b>	<b>2,710,202</b>	<b>2,697,363</b>	<b>0%</b>	<b>2,854,150</b>	<b>6%</b>



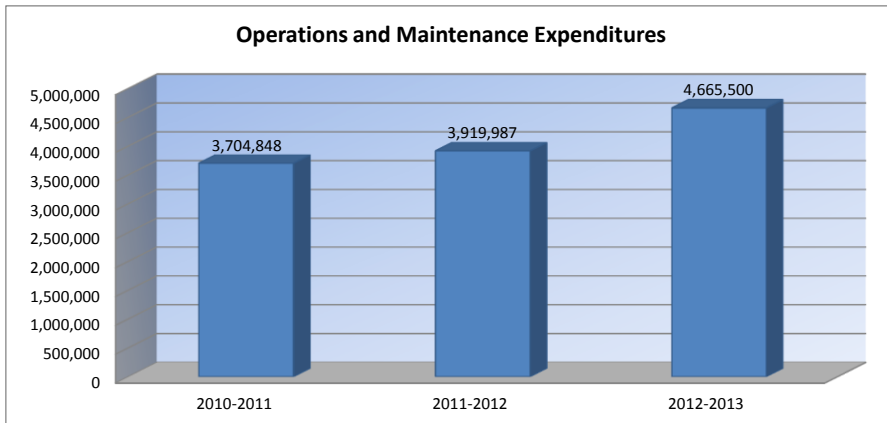
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	2,656,621	2,741,960	3%	2,915,000	6%
Federal Funds	2,056	0	-100%	0	0%
Supplemental General	739,346	683,394	-8%	1,171,500	71%
At Risk (4yr Old)	893	0	-100%	1,000	0%
At Risk (K-12)	71,791	129,891	81%	108,500	-16%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	79,380	112,772	42%	200,000	77%
Driver Training	5,700	6,505	14%	37,000	469%
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	10,961	9,217	-16%	12,500	36%
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	138,100	236,248	71%	220,000	-7%
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%
<b>SUBTOTAL</b>	<b>3,704,848</b>	<b>3,919,987</b>	<b>6%</b>	<b>4,665,500</b>	<b>19%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	764	782	2%	930	19%
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%
<b>TOTAL</b>	<b>3,704,848</b>	<b>3,919,987</b>	<b>6%</b>	<b>4,665,500</b>	<b>19%</b>



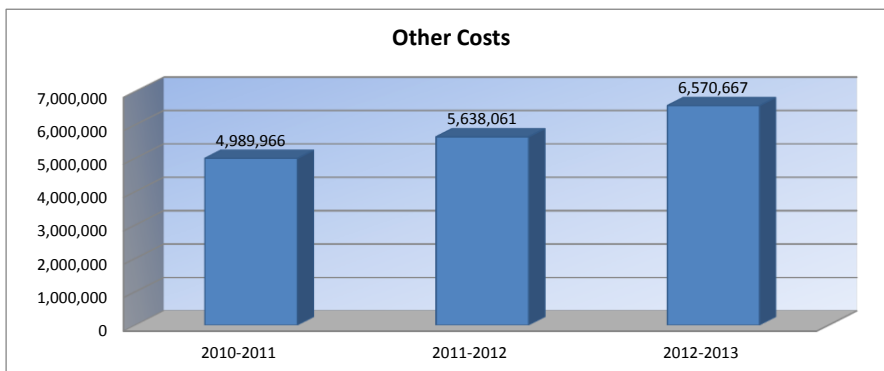
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	1,860,161	2,173,184	17%	2,199,000	1%
Federal Funds	36,577	34,393	-6%	0	-100%
Supplemental General	408,652	409,673	0%	677,000	65%
At Risk (4yr Old)	0	43	0%	0	-100%
At Risk (K-12)	11,430	10,827	-5%	16,300	51%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	30,064	20,755	-31%	210,000	912%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	1,859,775	2,076,672	12%	2,495,000	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	636,613	661,564	4%	747,500	13%
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	146,694	250,950	71%	225,867	-10%
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%
<b>SUBTOTAL</b>	<b>4,989,966</b>	<b>5,638,061</b>	<b>13%</b>	<b>6,570,667</b>	<b>17%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	1,029	1,124	9%	1,310	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%
<b>TOTAL</b>	<b>4,989,966</b>	<b>5,638,061</b>	<b>13%</b>	<b>6,570,667</b>	<b>17%</b>



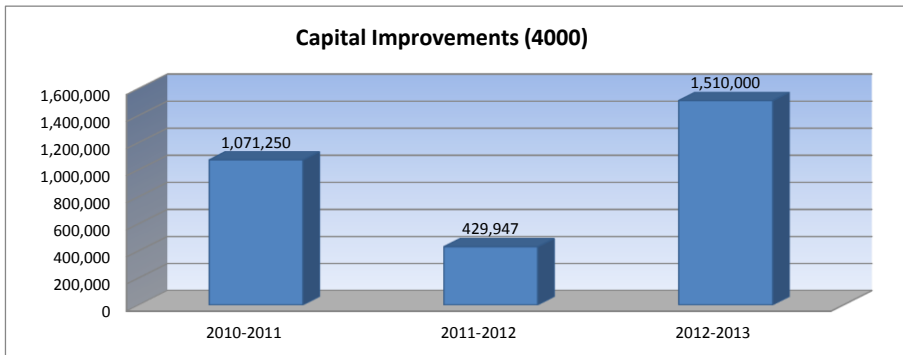
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	1,738	0%	0	-100%
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	1,071,250	428,209	-60%	1,510,000	253%
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%
<b>SUBTOTAL</b>	1,071,250	429,947	-60%	1,510,000	251%
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	221	86	-61%	301	251%
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%
<b>TOTAL</b>	1,071,250	429,947	-60%	1,510,000	251%



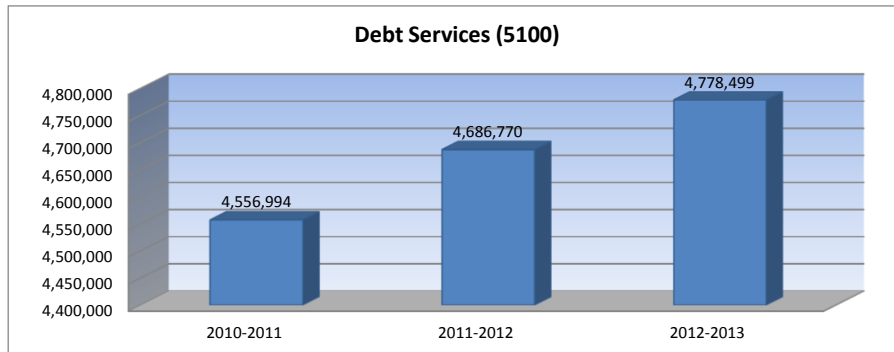
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

## Debt Services Expenditures (5100)

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 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	91,770	264,055	188%	330,000	25%
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	4,465,224	4,422,715	-1%	4,448,499	1%
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%
<b>SUBTOTAL</b>	<b>4,556,994</b>	<b>4,686,770</b>	<b>3%</b>	<b>4,778,499</b>	<b>2%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	940	935	-1%	953	2%
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%
<b>TOTAL</b>	<b>4,556,994</b>	<b>4,686,770</b>	<b>3%</b>	<b>4,778,499</b>	<b>2%</b>



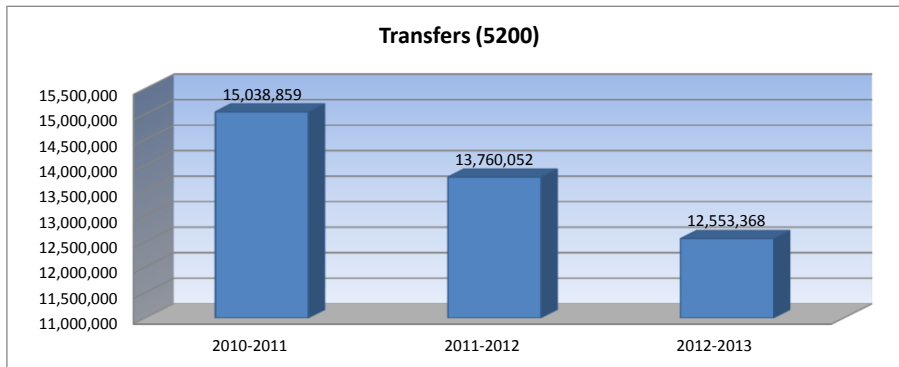
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

**Transfers (5200)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	7,908,056	5,971,489	-24%	5,853,298	-2%
Federal Funds	0	0	0%	0	0%
Supplemental General	7,130,803	7,694,321	8%	6,700,070	-13%
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	29,242	0%	0	-100%
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	65,000	0%	0	-100%
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%
<b>SUBTOTAL</b>	<b>15,038,859</b>	<b>13,760,052</b>	<b>-9%</b>	<b>12,553,368</b>	<b>-9%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	3,101	2,744	-12%	2,503	-9%
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%
<b>TOTAL</b>	<b>15,038,859</b>	<b>13,760,052</b>	<b>-9%</b>	<b>12,553,368</b>	<b>-9%</b>



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

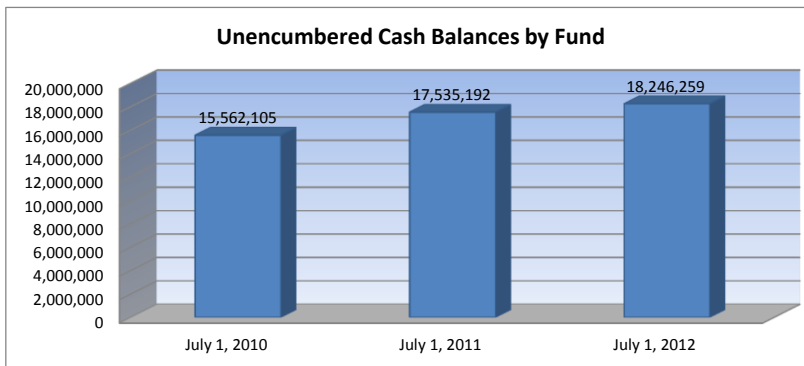
Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*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.



**Miscellaneous Information  
Unencumbered Cash Balance by Fund**

	<b>July 1, 2010</b>	<b>July 1, 2011</b>	<b>July 1, 2012</b>
General	0	0	0
Federal Funds	8	1,957	20
Supplemental General	144,306	150,377	351,367
At Risk (4yr Old)	397,596	412,168	396,632
At Risk (K-12)	1,051,609	1,200,061	1,370,646
Bilingual Education	165,153	166,945	179,517
Virtual Education	140,160	0	0
Capital Outlay	2,920,928	3,345,569	3,298,956
Driver Training	328,563	349,803	380,783
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	1,045,780	1,361,593	1,611,450
Professional Development	363,882	340,968	322,311
Parent Education Program	2,331	43,491	76,165
Summer School	29,242	29,242	0
Special Education	1,934,113	2,717,736	3,057,726
Cost of Living	0	0	0
Vocational Education	510,487	616,259	645,213
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	3,037,592	2,972,592
Text Book & Student Material	888,530	852,449	531,913
Activity Fund	0	130,349	155,840
Bond and Interest #1	2,612,825	2,778,633	2,895,128
Bond and Interest #2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
<b>SUBTOTAL</b>	<b>15,562,105</b>	<b>17,535,192</b>	<b>18,246,259</b>
Enrollment (FTE)*	4,850.0	5,015.0	5,015.0
Amount per Pupil	3,209	3,497	3,638
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
<b>TOTAL</b>	<b>15,562,105</b>	<b>17,535,192</b>	<b>18,246,259</b>



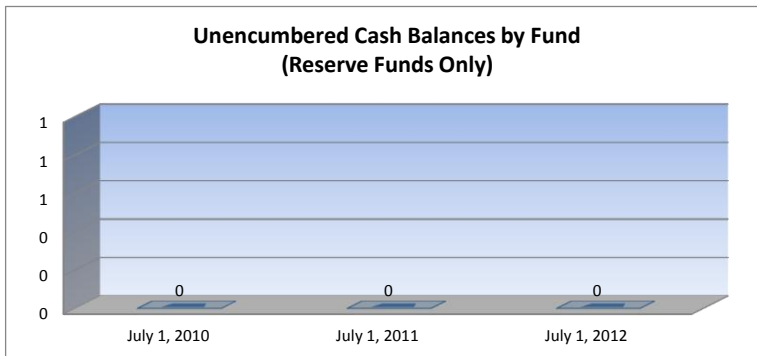
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2010	July 1, 2011	July 1, 2012
Special Reserve	0	0	0
<b>TOTAL OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>
Amount per Pupil	\$0	\$0	\$0

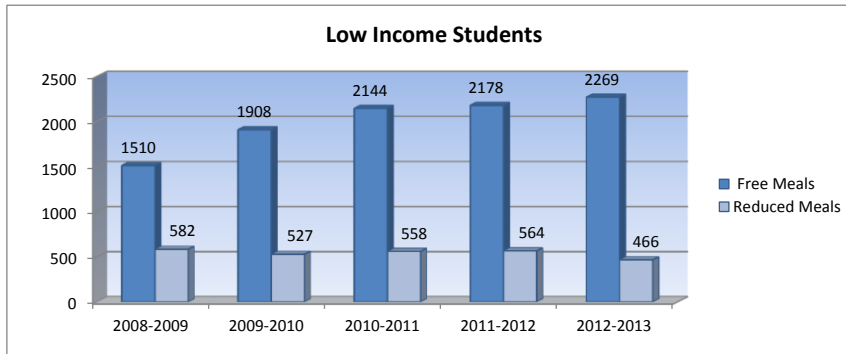
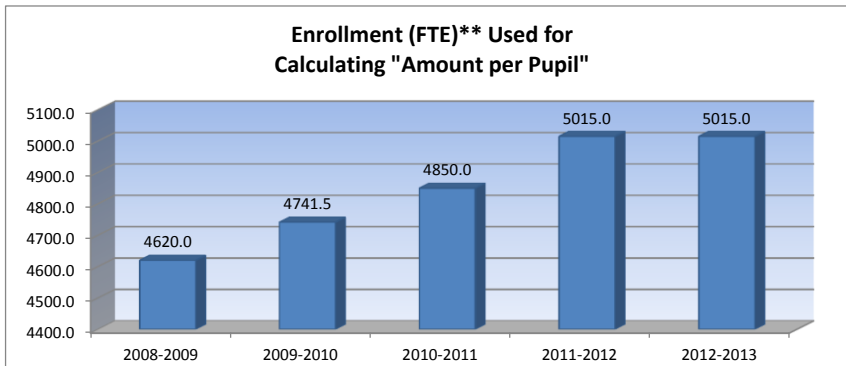
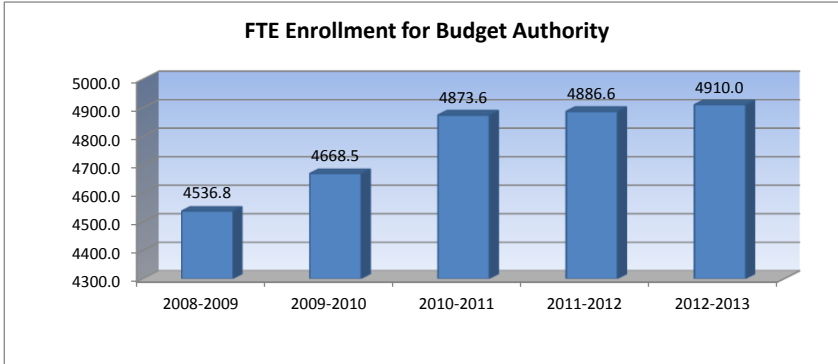


\*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

USD#  
**Enrollment Information**

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	2008-2009 Actual	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
Enrollment (FTE)*	4,536.8	4,668.5	3%	4,873.6	4%	4,886.6	0%	4,910.0	0%
Enrollment (FTE)**	4,620.0	4,741.5	3%	4,850.0	2%	5,015.0	3%	5,015.0	0%
Number of Students - Free Meals	1,510	1,908	26%	2,144	12%	2,178	2%	2,269	4%
Number of Students - Reduced Meals	582	527	-9%	558	6%	564	1%	466	-17%

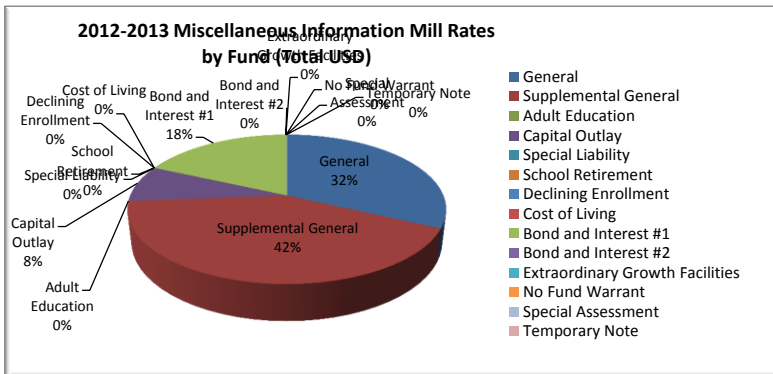
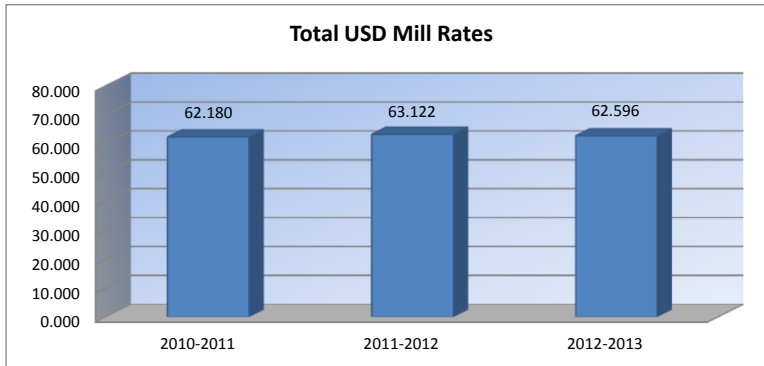


\*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

\*\* 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.

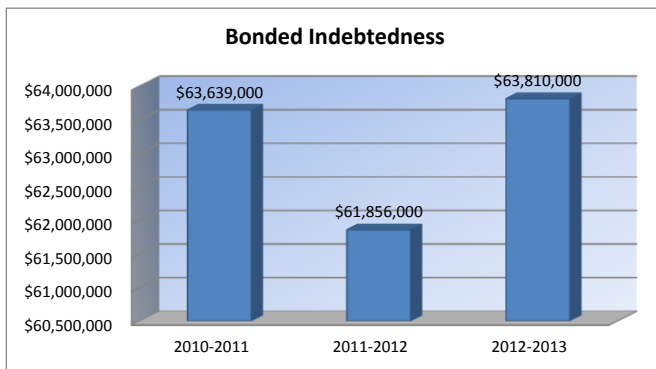
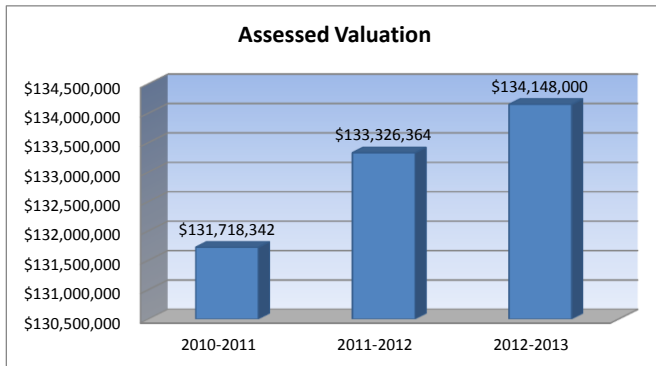
Miscellaneous Information  
Mill Rates by Fund

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget
General	20.000	20.000	20.000
Supplemental General	22.316	26.116	26.173
Adult Education	0.000	0.000	0.000
Capital Outlay	4.008	3.998	5.000
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	15.856	13.008	11.423
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
<b>TOTAL USD</b>	<b>62.180</b>	<b>63.122</b>	<b>62.596</b>
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
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



Other Information

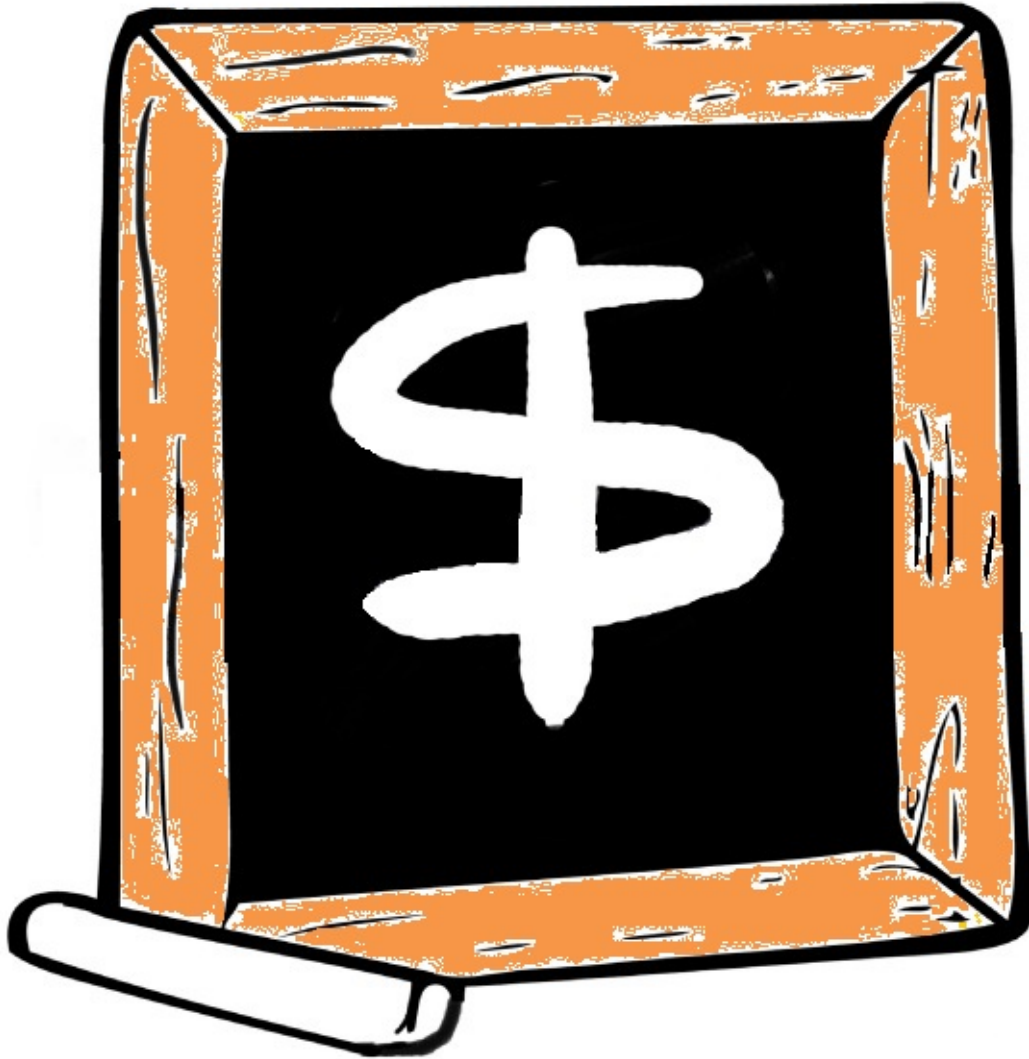
	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget
Assessed Valuation	\$131,718,342	\$133,326,364	\$134,148,000
Bonded Indebtedness	\$63,639,000	\$61,856,000	\$63,810,000



## Sources of Revenue and Proposed Budget for 2012-13

Fund	2012-13 Amount Budgeted	July 1, 2012 Cash Balance	Estimated Sources of Revenue--2012-13					Estimated July 1, 2013 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	30,618,029	0	28,457,525	0	0	0	2,160,504	XXXXXXXX
Supplemental General	10,392,970	351,367	6,297,308	0	0	0	3,744,295	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	465,650	396,632	0	0	0	400,000	0	330,982
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	4,948,800	1,370,646	0	0	0	4,000,000	30,000	451,846
Bilingual Education	254,000	179,517	0	0	0	200,000	0	125,517
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	3,000,000	3,298,956	0	0	10,000	0	760,428	1,069,384
Driver Training	120,600	380,783	22,500	0	0	0	35,000	317,683
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	2,495,000	1,611,450	25,400	1,319,259	0	0	693,566	1,154,675
Professional Development	163,000	322,311	0	0	0	50,000	0	209,311
Parent Education Program	244,256	76,165	126,007	0	0	85,000	0	42,916
Summer School	0	0	0	0	0	0	0	0
Special Education	9,614,000	3,057,726	0	1,200,000	0	7,218,368	250,000	2,112,094
Vocational Education	580,000	645,213	0	0	0	500,000	0	565,213
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXX
Gifts and Grants	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	531,913	0	0	0	0	0	XXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,260,867	0	3,260,867	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	2,972,592	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	155,840	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	4,448,499	2,895,128	2,669,039	0	0	0	1,767,760	2,883,428
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	1,000,020	20	XXXXXXXXXX	1,000,000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>71,605,691</b>	<b>18,246,259</b>	<b>40,858,646</b>	<b>3,519,259</b>	<b>10,000</b>	<b>12,453,368</b>	<b>9,441,553</b>	<b>9,263,049</b>
Less Transfers	12,453,368							
<b>TOTAL Budget Expenditures</b>	<b>\$59,152,323</b>							

# ***2012-13 Budget At A Glance***



***USD 261***

**Haysville**

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

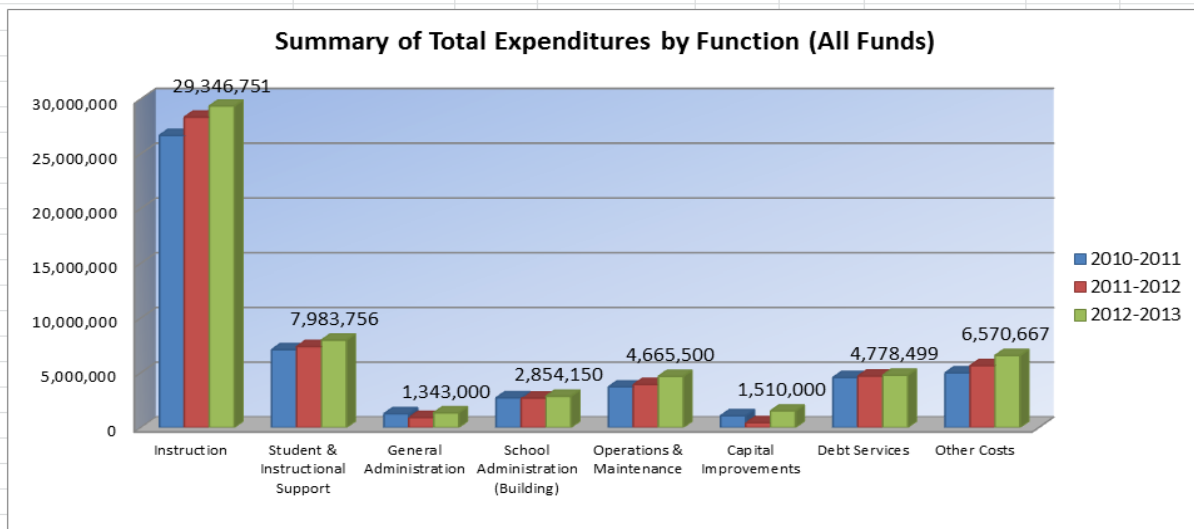
	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/ dec	2012-2013 Budget	% of Tot	% inc/ dec
Instruction	26,669,389	51%	28,335,493	52%	6%	29,346,751	50%	4%
Student & Instructional Support	7,108,443	14%	7,386,572	14%	4%	7,983,756	14%	8%
General Administration	1,254,239	2%	920,205	2%	-27%	1,343,000	2%	46%
School Administration (Building)	2,710,202	5%	2,697,363	5%	0%	2,854,150	5%	6%
Operations & Maintenance	3,704,848	7%	3,919,987	7%	6%	4,665,500	8%	19%
Capital Improvements	1,071,250	2%	429,947	1%	-60%	1,510,000	3%	251%
Debt Services	4,556,994	9%	4,686,770	9%	3%	4,778,499	8%	2%
Other Costs	4,989,966	10%	5,638,061	10%	13%	6,570,667	11%	17%
<b>Total Expenditures</b>	<b>52,065,331</b>	<b>100%</b>	<b>54,014,398</b>	<b>100%</b>	<b>4%</b>	<b>59,052,323</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$10,735		\$10,771		0%	\$11,775		9%

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.

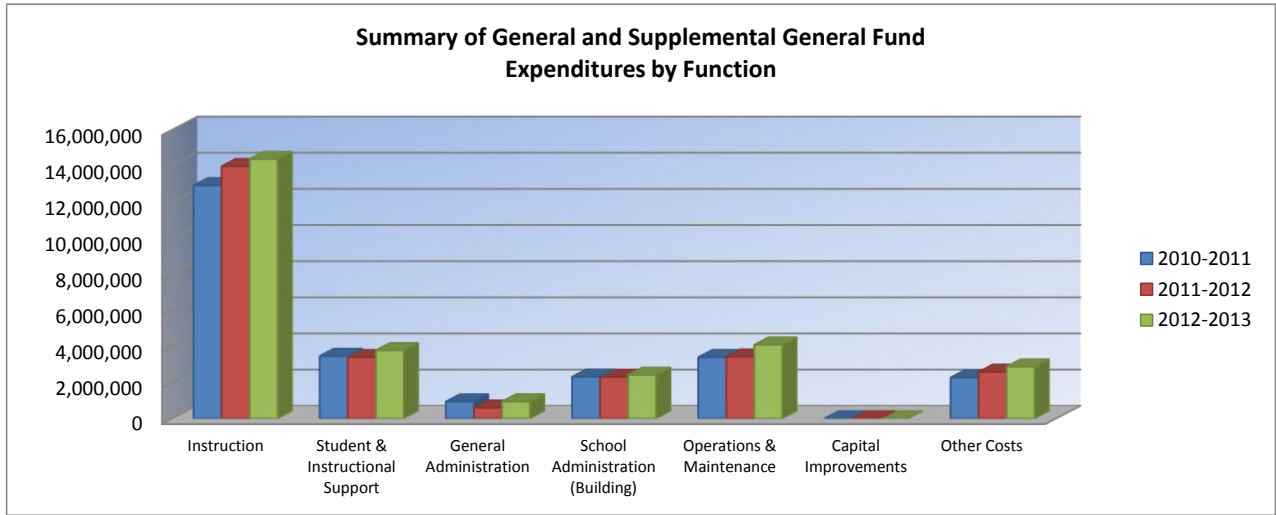
Further definition of what goes into each category:

- |   |   |
|---|---|
| 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 and Supplemental General Fund Expenditures by Function**

	2010-2011 Actual	% of Tot	2011-2012 Actual	% of Tot	% inc/dec	2012-2013 Budget	% of Tot	% inc/dec
Instruction	12,902,182	51%	13,960,942	53%	8%	14,358,131	50%	3%
Student & Instructional Support	3,461,816	14%	3,393,815	13%	-2%	3,777,000	13%	11%
General Administration	941,723	4%	602,149	2%	-36%	946,000	3%	57%
School Administration (Building)	2,311,827	9%	2,300,790	9%	0%	2,414,000	8%	5%
Operations & Maintenance	3,395,967	13%	3,425,354	13%	1%	4,086,500	14%	19%
Capital Improvements	0	0%	1,738	0%	0%	0	0%	-100%
Other Costs	2,268,813	9%	2,582,857	10%	14%	2,876,000	10%	11%
<b>Total Expenditures</b>	<b>25,282,328</b>	<b>100%</b>	<b>26,267,645</b>	<b>100%</b>	<b>4%</b>	<b>28,457,631</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$5,213		\$5,238		0%	\$5,675		8%

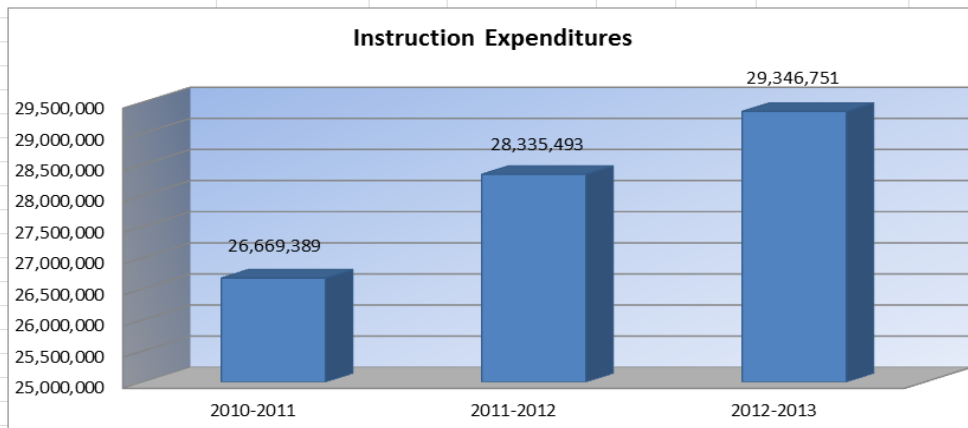


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**Instruction Expenditures (1000)**

	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
General	12,100,209	13,074,473	8%	13,392,731	2%
Federal Funds	530,618	569,815	7%	583,020	2%
Supplemental General	801,973	886,469	11%	965,400	9%
At Risk (4yr Old)	367,653	381,803	4%	427,000	12%
At Risk (K-12)	4,001,309	3,929,412	-2%	4,405,000	12%
Bilingual Education	183,208	187,428	2%	254,000	36%
Virtual Education	108,284	0	-100%	0	0%
Capital Outlay	186,800	199,399	7%	300,000	50%
Driver Education	85,195	18,569	-78%	83,600	350%
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	5,447,174	5,506,707	1%	6,256,000	14%
Cost of Living	0	0	0%	0	0%
Vocational Education	554,228	471,046	-15%	580,000	23%
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	1,283,272	2,195,295	71%	2,100,000	-4%
Contingency Reserve	0	0	0%		
Text Book & Student Material	752,539	731,851	-3%		
Activity Fund	266,927	183,226	-31%	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%
<b>SUBTOTAL</b>	<b>26,669,389</b>	<b>28,335,493</b>	<b>6%</b>	<b>29,346,751</b>	<b>4%</b>
Enrollment (FTE)*	4,850.0	5,015.0	3%	5,015.0	0%
Amount per Pupil	5,499	5,650	3%	5,852	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%
<b>TOTAL</b>	<b>26,669,389</b>	<b>28,335,493</b>	<b>6%</b>	<b>29,346,751</b>	<b>4%</b>



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.

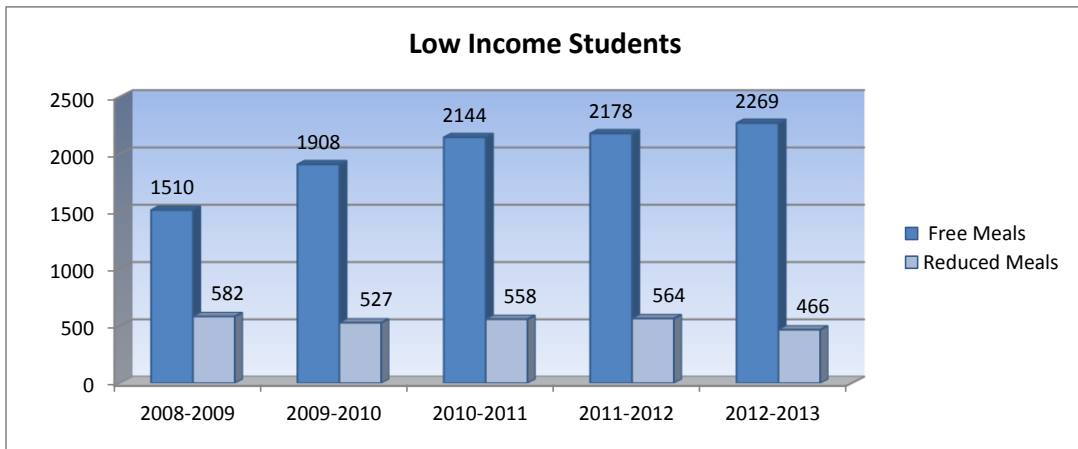
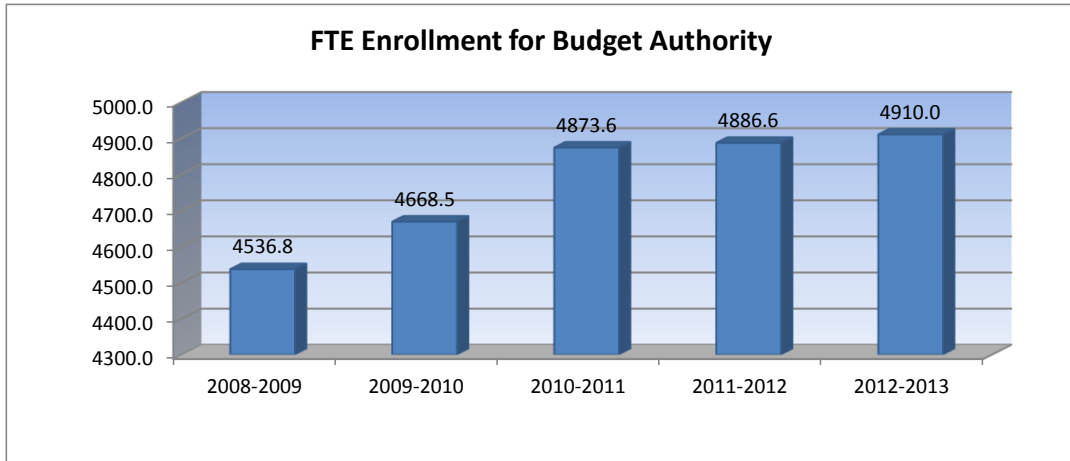
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## Sources of Revenue and Proposed Budget for 2012-13

Fund	2012-13 Amount Budgeted	July 1, 2012 Cash Balance	Estimated Sources of Revenue--2012-13					Estimated July 1, 2013 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	30,618,029	0	28,457,525	0	0	0	2,160,504	XXXXXXXXXX
Supplemental General	10,392,970	351,367	6,297,308				3,744,295	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	465,650	396,632		0	0	400,000	0	330,982
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	4,948,800	1,370,646		0	0	4,000,000	30,000	451,846
Bilingual Education	254,000	179,517		0	0	200,000	0	125,517
Virtual Education	0	0			0	0	0	0
Capital Outlay	3,000,000	3,298,956		0	10,000	0	760,428	1,069,384
Driver Training	120,600	380,783	22,500		0	0	35,000	317,683
Declining Enrollment	0	0					0	XXXXXXXXXX
Extraordinary School Program	0	0			0	0	0	0
Food Service	2,495,000	1,611,450	25,400	1,319,259	0	0	693,566	1,154,675
Professional Development	163,000	322,311		0	0	50,000	0	209,311
Parent Education Program	244,256	76,165	126,007	0	0	85,000	0	42,916
Summer School	0	0		0	0	0	0	0
Special Education	9,614,000	3,057,726	0	1,200,000	0	7,218,368	250,000	2,112,094
Vocational Education	580,000	645,213	0	0	0	500,000	0	565,213
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		531,913						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	3,260,867	0	3,260,867					XXXXXXXXXX
Contingency Reserve		2,972,592						XXXXXXXXXX
Activity Funds		155,840						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	4,448,499	2,895,128	2,669,039	0	0		1,767,760	2,883,428
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0					0	0
Coop Special Education	0	0	0	0			0	0
Federal Funds	1,000,020	20	xxxxxxxxxxx	1,000,000	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx		0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>71,605,691</b>	<b>18,246,259</b>	<b>40,858,646</b>	<b>3,519,259</b>	<b>10,000</b>	<b>12,453,368</b>	<b>9,441,553</b>	<b>9,263,049</b>
Less Transfers	12,453,368							
<b>TOTAL Budget Expenditures</b>	<b>\$59,152,323</b>							

**Enrollment Information**

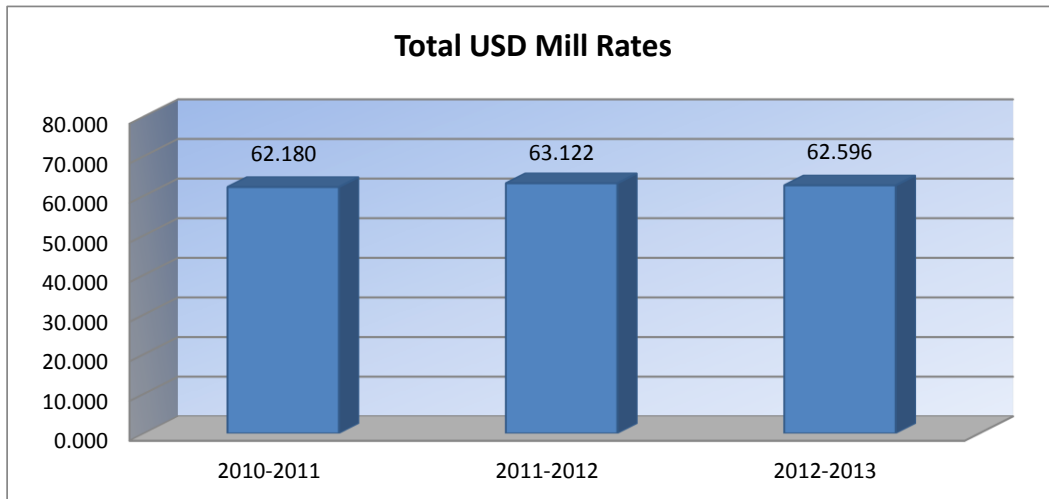
	2008-2009 Actual	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Budget	% inc/ dec
Enrollment (FTE)*	4,536.8	4,668.5	3%	4,873.6	4%	4,886.6	0%	4,910.0	0%
Number of Students - Free Meals	1,510	1,908	26%	2,144	12%	2,178	2%	2,269	4%
Number of Students - Reduced Meals	582	527	-9%	558	6%	564	1%	466	-17%



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

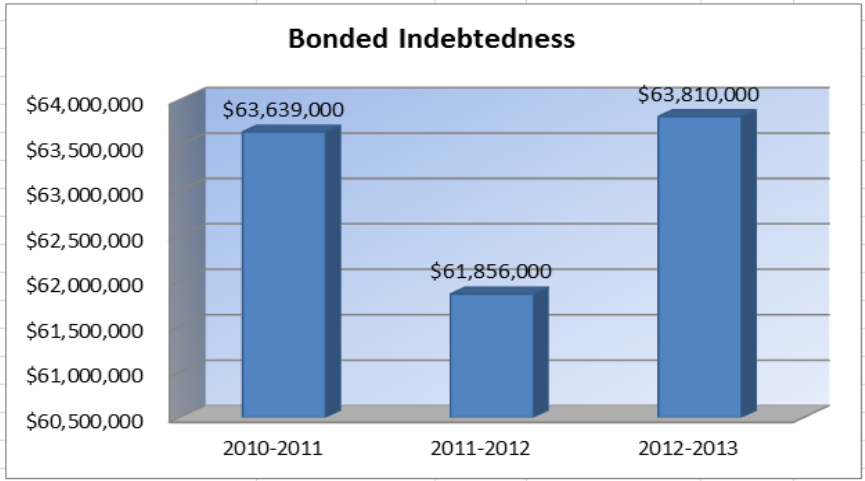
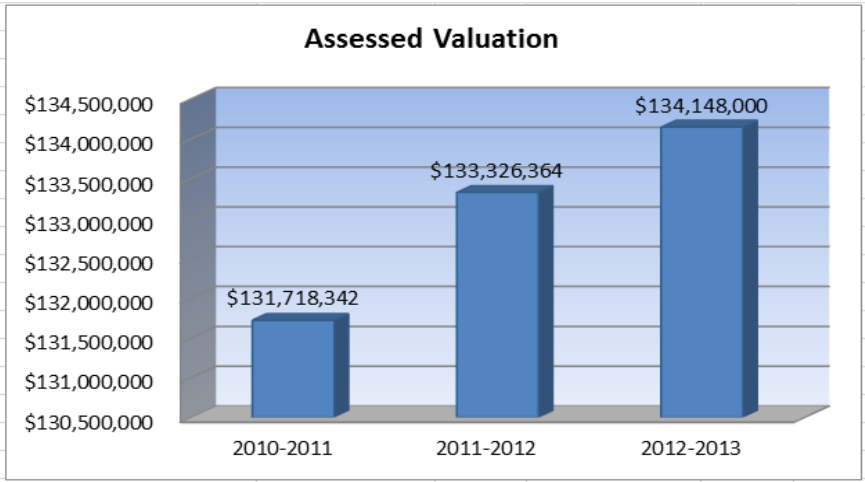
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Budget</b>
General	20.000	20.000	20.000
Supplemental General	22.316	26.116	26.173
Adult Education	0.000	0.000	0.000
Capital Outlay	4.008	3.998	5.000
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	15.856	13.008	11.423
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
<b>TOTAL USD</b>	<b>62.180</b>	<b>63.122</b>	<b>62.596</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



**Other Information**

	<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Budget</b>
Assessed Valuation	\$131,718,342	\$133,326,364	\$134,148,000
Bonded Indebtedness	63,639,000	61,856,000	63,810,000



USD# 261  
AVERAGE SALARY

	2010-11 Actual			2011-12 Actual			2012-13 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	37.0	2,950,961	79,756	35.1	2,998,176	85,418	35.0	3,000,000	85,714
Teachers (Full Time)	331.1	18,423,540	55,643	335.0	18,504,393	55,237	335.0	18,600,000	55,522
Other Certified (Licensed) Personnel	46.6	2,761,253	59,254	42.9	2,642,618	61,599	46.6	26,500,000	568,670
Classified Personnel	295.1	8,701,352	29,486	300.2	9,043,389	30,125	300.0	9,050,000	30,167
Substitutes/Temporary Help	XXXXX	540,370	XXXXXXXXX	XXXXX	648,196	XXXXXXXXX	XXXXX	650,000	XXXXXXXXX

**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>

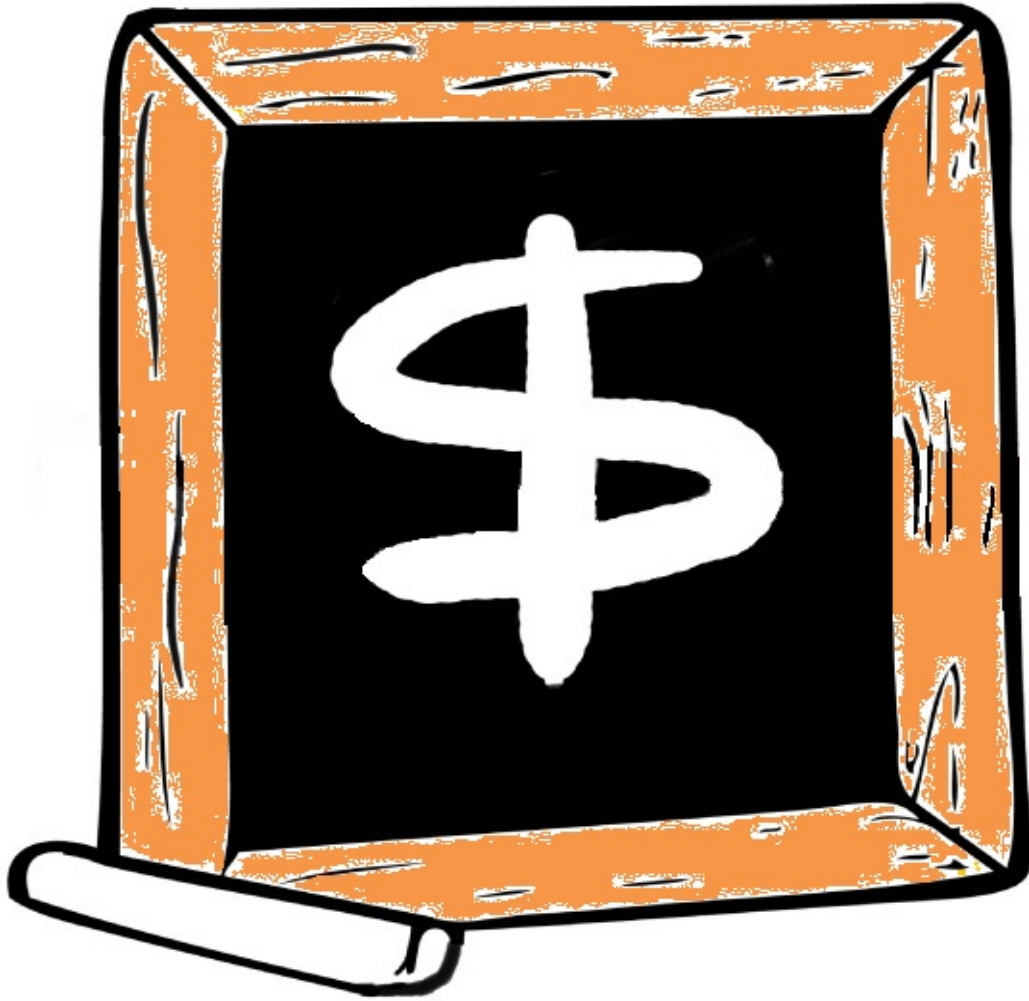
- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### **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

# ***2012-13 Budget***



***USD 261***

**Coding Expenditures  
in the Budget Document**

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## Coding the USD Budget Document

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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.**

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### FUNCTION DEFINITIONS

### EXPENDITURES

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#### **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.*

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## Fund Classification Descriptions

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### Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget/LOB)  
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, Virtual 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 levies

A 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, Gifts and Grants.)
- **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](http://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.