



Budget Certificate

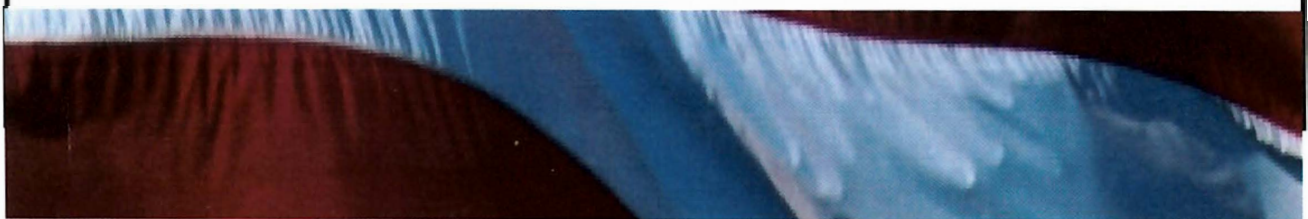
2020-21 School Year

*I hereby certify that the budget amounts and expenditures within
this document are in compliance with the Kansas Accounting
Handbook to the best of my knowledge.*

USD# and Name: 475 - Junction City

Superintendent: *Reynold G. Galt*

Date: *8/17/2020*



2020-21 Budget



USD 475

Geary County



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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 principal)
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, 11,and IV
	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	Preschool-Aged At-Risk- Revenue (local, federal)
	Preschool-Aged At-Risk - 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, supplies, operations and maintenance, etc.
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 22	Extraordinary School Program - Revenue (local, federal)
	Extraordinary School Program• Expenditures such as salaries, purchased services, and supplies, etc.
Code 24	Food Service- Revenue (local, state, federal), and expenditures for salaries, supplies, equipment, etc.
Code 26	Professional Development - Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28	Parents Education - Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, 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	Career and Postsecondary Education - Revenue (local, federal)
	Career and Postsecondary Education - Expenditures such as salaries, purchased services, supplies, and equipment
Code 35•.....	Gifts and Grants - Revenue (local, state), and expenditures for miscellaneous grants and donations
Code 42	Special Liability Expense - Revenue (local, county) and expenditures
Code 47	Special Reserve Fund - Revenue (local) and expenditures for health care services, life insurance, etc.
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) and expenditures for activities in which pupils may participate directly or indirectly. This <u>does not</u> include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 - Revenue (local, county, state) and expenditures for principal and interest
Code 63	Bond and Interest (USD) #2 - Revenue (local, county, state) and expenditures for principal and interest
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 principal, and total USD debt.
2 nd Publication	This "Public Notice of Vote" is required to be published in the local paper if <i>Taxes Levied</i> for the budget year is 1.8 percent increase over the prior year.
Average Salary.....	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

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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 district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 4	KSDE DATA CENTRAL- Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card - Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports- Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports - Budget documents, Comparative Performance and Fiscal System (CPFS), School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

Summary of expenditures (Sumexpen.xlsx)-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 2	Summary of Total Expenditures by function (all funds)
Page 3	Total Expenditures by Function (all funds)
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Page 5	Summary of General and Supplemental General Fund Expenditures
Page 6	Instruction Expenditures
Page 7	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 8	Enrollment and Low-Income Students
Page 9	Mill Rates by Fund
Page 10	Assessed Valuation and Bonded Indebtedness
Page 11	Average Salary- This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 12	KSDE DATA CENTRAL- Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card -Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports - Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports - Budget documents, Comparative Performance and Fiscal System (CPFS), School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

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

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE School Finance website (located under Guidelines): <http://www.ksde.org/Default.aspx?tabid=429>

This handbook explains in detail how functions, sub-functions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

Coding the USO Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, vocational education, special education, etc. Within each fund will be a breakdown of five major **functions** performed by school personnel or activity. The function describes the activity for which a service or material object is acquired. These five 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 sub-functions, service areas and areas of responsibility. The major sub-functions 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
Sub-function	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 sub-function will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

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

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

2000 Support Services

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

The sub-function of this function includes: 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 sub-function 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 sub-functions always has been hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110

2111

2112

There are no sub-functions in the
Instruction function category.

OBJECT DEFINITIONS
EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown. Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services • Salaries** - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*
- 300 Purchased Professional and Technical Services** - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Other Objects** - amounts paid for goods and services not otherwise classified above.

900 Other Uses of Funds (Appropriated Funds Only) - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

Fund Classification Descriptions

Description

, **General Fund, Supplemental General Fund (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, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At Risk K-12, Cost of Living, Declining Enrollment, 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 download the **Accounting Handbook:** <http://www.ksde.org/Default.aspx?tabid=429>. In the Table of Contents, find the section called **Guidelines for School Activity Funds** that provides specific recommendations to manage these accounts.

2020-2021 BUDGET

Geary County USD 475 Budget

In accordance with State statutes, the State of Kansas has an obligation to adequately fund public education. Education funding falls under the State General Fund budget. Additionally, the State General Fund also provides revenue for public safety, human resources (SRS and Aging), ag/natural resources, and general government expenditures.

The state budget for education includes all education not only the K-12 funding. Education supported under this portion of the state's budget includes; Board of Regents and the institutions under its authority; the State Historical Society; the State Library, Schools for the Deaf and Blind; and the Department of Education in support of primary and secondary education.

USD475 Board Members

- **Rina D. Neal - President**
- **Jim Schmidt - Vice President**
- **Kristy Haden**
- **Ron Johnson**
- **Dr. Anwar Khoury**
- **Sarah Talley**
- **David Walker**
- **Col. Will McKannay - Fort Riley Representative**
- **CSM Speichert - Fort Riley Repre-**

Schools

Pre K / Elementary Schools

Fort Riley *	Spring Valley
Franklin	Washington
Morris Hill*	Westwood
Grandview	Milford
Ware*	Sheridan
Seitz*	Eisenhower
Early Childhood	Lincoln
Jefferson**	

***Located on Fort Riley**

Middle Schools:

Junction City Middle School
Fort Riley Middle School *
HD Kams - Magnet Program

High Schools:

Junction City High School
HD Kams - Eagles Program

2020-2021

Geary County USD475
P.O. Box 370
123 N Eisenhower Dr.
Junction City, KS 66441

Dr. Reginald Eggleston
Superintendent of
Schools

Marilee Fredricks
Chief Financial Officer
Phone:(785)717-4000



Our Mission, "To prepare today's students for tomorrow's world."

Our Motto. "Learning for all - whatever it takes."

Our Vision, "To become a high-performance school district where students are the top priority."

Core Values:

- **Students First-#1 Priority! Academic and socially responsive actions will be in the best interests of the students.**
- **Integrity-Doing what is right despite self-interest.**
- **Respect-Valuing the collaborative contributions of others**
- **Accountability-Own the problem / situation or task and take the necessary actions to improve or correct.**
- **Positive-Optimistic in the outlook and influence.**
- **Fiscally Responsible-Allocation of resources in alignment with the district mission.**

Federal Impact Aid

Impact Aid is the second oldest federal education program administered by the Department of Education currently in law, and was first passed in 1950 under President Harry Truman.

The program was formed to make up for the lost local tax base to school districts imposed upon by federal property. In other words, people living on federal property do not pay local property tax. Additionally, people who work on federal property in turn, work for companies that pay no local property tax.

Additionally, there is a loss of local sales tax dollars when the ability to purchase items on the Military base exists. Therefore school districts lose out on revenues that would otherwise be in their tax base. These revenues support the General, Capital Outlay, and Special Education Funds.

Federally Connected Children are:

- Children with parents that live and work on federal property.
- Children with parents that reside in Federal Low Income Property.
- Children with parents that are members of the uniformed services but who reside off of the military base.
- Children with parents that work on a federal base and live off of the military base.

Kansas is an equalized state and 70% of our Impact Aid funds received are given to the

CERTIFICATE
TO THE CLERK OF GEARY COUNTY, STATE OF KANSAS
We, the undersigned, duly elected, qualified and acting officers of
UNIFIED SCHOOL DISTRICT 475

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 2020-2021; and (3) the Amount(s) of 2020 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

Adopted Budget		Code 01	2020-2021 ADOPTED BUDGET		County Clerk's Use Only
		Line	Expenditures (1)	Amount of 2020 Tax to be Levied (2)	(3)
WORKSHEET I		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-5142	06	53,060,559	4,208,710	20.000(c)
Supplemental General (LOB) (d)	72-5147	08	15,991,306	3,377,923	
Adult Education	74-32,259	10	0	0	
Adult Supplemental Education	74-32,261	12	0		
Bilingual Education	72-3613	14	2,494,029		
Virtual Education	72-3715	15	107,000		
Capital Outlay	72-53, 113	16	17,643,108	1,075,788	
Driver Training	72-5163	18	50,250		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	3,617,991		
Professional Development	72-2552	26	570,927		
Parent Education Program	72-4165	28	233,264		
Summer School	72-3238	29	0		
Special Education	72-3422	30	16,620,708		
Career and Postsecondary Education	72-5162	34	147,249		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
Federal Funds	12-1663	07	20,925,873		
Gifts and Grants	72-1142	35	1,393,163		
KPERs Special Retirement Contribution	74-4939a	51	9,158,927		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Preschool-Aged At-Risk	72-5154	11	1,201,849		
At Risk (K-12)	72-5153	13	11,352,197		
Cost of Living	72-5159	33	0	0	
Declining Enrollment	72-5160	19	0		
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	7,782,129	908,428	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2020-2021 General Fund 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) Date election was held to exceed 33% _____

authorizing _____ 0.00%

expires _____

(e) Date the Board adopted resolution _____

authorizing _____ 0.00%

expires _____

9999

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	Expenditures (1)	Amount of 2020 Tax to be Levied (2)	County Clerk's Use Only (3)
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	163,675,778	9,570,849	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	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 _____

Attest: _____, 2020

County Clerk

Assisted by:

Kimberly Neal
President
Christina Kauder
Clerk of the Board

FINAL VALUATION

County Clerk's Use Only

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

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

*Exclude Assessed Valuation due to neighborhood revitalization act (KSA 12-1770, et sec.) and Tax Increment Financing.

Computation of Delinquency

2018 Delinquent Tax Percentage 2.200 % Rate Used in this Budget 2.500 %
for 2020-2021

2020-2021
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 6/30/2020 *		\$0	\$0	\$0	\$0
2. 2019 Actual Taxes Levied*		\$3,214,358	\$1,249,967	\$913,204	\$0
3. Less: percent of delinquent taxes (3a) <u>3.000</u>		\$96,431	\$37,499	\$27,396	\$0
4. Less: Jan. 20, 2020 Taxes received**		\$1,679,464	\$656,774	\$477,247	\$0
5. Less: Mar. 20, 2020 Taxes received**		\$86,962	\$30,382	\$24,728	\$0
6. Less: June 5, 2020 Taxes received**		\$1,036,526	\$402,977	\$294,496	\$0
7. Less: County Taxes received**		\$0	\$0	\$0	\$0
8. Less: County Taxes received**		\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated		\$81,171	\$35,726	\$23,060	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		\$2,980,554	\$1,163,358	\$846,927	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)		\$233,804	\$86,609	\$66,277	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	\$1,111	\$72,323	\$28,124	\$20,547	\$0
Tax Collection Ratio (Jan, Mar, June)		87.201 %	87.213 %	87.217 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2020 tax dollars:	=	Jan. 20, 2021	52.250	Sept. 20, 2021	7.250
		Mar. 20, 2021	2.000	Oct. 31, 2021	6.500
		June 5, 2021	32.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		86.250		
3. 2020 General Fund Assessed Valuation	=	\$210,435,523	TOTAL	100.000	
4. 2020-2021 Tax Levied (20 mills x 2020 General Fund Assessed Valuation***)	=	\$4,208,710		(Must total 100%)	
5. 2020-2021 Est. Tax Levy to be received 1-1-2021 to 6-30-2021 (Line 2 x Line 4)	=	\$3,630,012			

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county. ***Exclude any assessed valuation due to the neighborhood revitalization act and tax increment financing.

2020-2021
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2020 *	\$0	\$0	\$11	\$0
2. 2019 Actual Taxes Levied*	\$0	\$0		\$0
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0		\$0
4. Less: Jan. 20, 2020 Taxes received**	\$0	\$0		\$0
5. Less: Mar. 20, 2020 Taxes received**	\$0	\$0		\$0
6. Less: June 5, 2020 Taxes received**	\$0	\$0		\$0
7. Less: County Taxes received**	\$0	\$0		\$0
8. Less: County Taxes received**	\$0	\$0		\$0
9. Less: Taxes refunded/abated	\$0	\$0		\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0		\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)	\$0	\$0		\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	\$0	\$0		\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %		0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2020 to 6/30/2021		Estimated Recreational Vehicle Property Tax* 7/1/2020 to 6/30/2021		Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2020 to 6/30/2021
(13) <u>\$568,323</u>		(14) <u>\$5,007</u>		(15) <u>\$0</u>
Estimated 16/20M Tax* 7/1/2020 to 6/30/2021		Estimated Commercial Vehicle Tax* 7/1/2020 to 6/30/2021		
(16) <u>\$16,714</u>		(17) <u>\$11,246</u>		
(18) 2018 DELINQUENT TAX PERCENTAGE				
Percent Uncollected*	= <u>2.2000</u> %			

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
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 6/30/2020 *	\$0	\$0	\$0	\$0	\$0
2. 2019 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2020 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2020 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. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2020 *		\$0	\$0	\$0	\$0
2. 2019 Actual Taxes Levied*		\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>3.000</u>		\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**		\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2020 Taxes received**		\$0	\$0	\$0	\$0
6. Less: June 5, 2020 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. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)		\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)		\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
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 6/30/2020 *		\$0	\$0	\$0	\$0
2. 2019 Actual Taxes Levied*		\$3,200,657	\$1,244,662	\$909,316	\$0
3. Less: percent of delinquent taxes (3a) <u>3.000</u>		\$96,020	\$37,340	\$27,279	\$0
4. Less: Jan. 20, 2020 Taxes received**		\$1,668,513	\$652,515	\$474,136	\$0
5. Less: Mar. 20, 2020 Taxes received**		\$86,960	\$30,381	\$24,727	\$0
6. Less: June 5, 2020 Taxes received**		\$1,034,056	\$402,017	\$293,794	\$0
7. Less: County Taxes received**		\$0	\$0	\$0	\$0
8. Less: County Taxes received**		\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated		\$81,171	\$35,726	\$23,060	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		\$2,966,720	\$1,157,979	\$842,996	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)		\$233,937	\$86,683	\$66,320	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)		\$72,015	\$28,005	\$20,459	\$0
Tax Collection Ratio (Jan, Mar, June)		87.155 %	87.165 %	87.171 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2020 *				
2. 2019 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>3.000</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
4. Less: Jan. 20, 2020 Taxes received**				
5. Less: Mar. 20, 2020 Taxes received**				
6. Less: June 5, 2020 Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %		0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
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 6/30/2020 *					
2. 2019 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>3.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**					
5. Less: Mar. 20, 2020 Taxes received**					
6. Less: June 5, 2020 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2020 *					
2. 2019 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>3.000</u>		\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**					
5. Less: Mar. 20, 2020 Taxes received**					
6. Less: June 5, 2020 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		\$0	\$0	\$0	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)		\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)		\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
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 6/30/2020 *		\$0	\$0	\$0	\$0
2. 2019 Actual Taxes Levied*		\$13,701	\$5,305	\$3,888	\$0
3. Less: percent of delinquent taxes (3a) <u>0.000</u>		\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**		\$10,951	\$4,259	\$3,111	\$0
5. Less: Mar. 20, 2020 Taxes received**		\$2	\$1	\$1	\$0
6. Less: June 5, 2020 Taxes received**		\$2,470	\$960	\$702	\$0
7. Less: County Taxes received**		\$0	\$0	\$0	\$0
8. Less: County Taxes received**		\$0	\$0	\$0	
9. Less: Taxes refunded/abated		\$0	\$0	\$0	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)		\$13,423	\$5,220	\$3,814	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)		\$278	\$85	\$74	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)		\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)		97.971 %	98.398 %	98.097 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

M:Form 110

2020-2021
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2020 *				
2. 2019 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0		\$0
4. Less: Jan. 20, 2020 Taxes received**				
5. Less: Mar. 20, 2020 Taxes received**				
6. Less: June 5, 2020 Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0		\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)	\$0	\$0		\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	\$0	\$0		\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %		0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
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 6/30/2020 *					
2. 2019 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>0.000</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**					
5. Less: Mar. 20, 2020 Taxes received**					
6. Less: June 5, 2020 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

2020-2021
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2020 *					
2. 2019 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>0.000</u>		\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2020 Taxes received**					
5. Less: Mar. 20, 2020 Taxes received**					
6. Less: June 5, 2020 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)		\$0	\$0	\$0	\$0
11. 2019 taxes receivable (taxes in process of collection 6/30/2020)(Line 2 less Line 10)		\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2020 to 12-31-2021) (Line 3 x 75%)		\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)		0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2020 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) Include Watercraft Tax if USD received payment direct from county.

KANSAS STATE DEPARTMENT OF EDUCATION

USD# 475

2020-2021
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, 2020 to December 31, 2020

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 2019-2020 School Year Until March, 2021. For new levies made in 2020-2021
revenues will not be received until March, 2022

	(1) 2018 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)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	43.50%	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$2,619,858	49.22%	\$187,418	27.81%	\$1,651	\$0	\$5,512	\$3,709
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,800,232	33.82%	\$128,778	19.11%	\$1,135	\$0	\$3,787	\$2,548
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$902,431	16.95%	\$64,542	9.58%	\$569	\$0	\$1,898	\$1,277
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,322,521	100.00% (c)	\$380,776 (e)	100.00% (c)	\$3,355 (e)	\$0 (e)	\$11,198 (e)	\$7,535 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2020-2021.
(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, 16 and 17 and multiply by .67.
(f) Includes the total 2018 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

KANSAS STATE DEPARTMENT OF EDUCATION

2020-2021
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, 2021, to June 30, 2021

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 2019-2020 School Year Until March, 2021. For new levies made in 2020-2021
revenues will not be received until March, 2022

	(1) 2019 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)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	43.52%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$3,214,358	59.77%	\$112,097	33.76%	\$987	\$0	\$3,297	\$2,218
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$1,249,967	23.24%	\$43,586	13.13%	\$384	\$0	\$1,282	\$862
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$913,204	16.98%	\$31,845	9.59%	\$281	\$0	\$937	\$630
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$5,377,529	100.00% (c)	\$187,547 (e)	100.00% (c)	\$1,652 (e)	\$0 (e)	\$5,516 (e)	\$3,711 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2020-2021.
(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, 16 and 17 and multiply by .33.
(f) Includes the total 2019 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

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
2020-2021**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2020 to 6/30/2021 (12 mo.) (No. of driver ed.
pupils completing program) 100 x \$75 = \$7,500

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2020 to 6/30/2021 (12 mo.) (No. of motorcycle
safety pupils completing program) 0 x \$80 = \$0

C. Estimated KPERS

1. KPERS State Aid for 2019-2020 School Year = \$8,468,726
2. Est. increase due to KPERS rate (Line 1 x 3.00%) = \$254,062
3. Est. KPERS State Aid due to salary increases and added staff
((Line 1 + Line 2) X % of salary increase and added staff 5.00 %) = \$436,139
4. Est. KPERS State Aid for 2020-21 (Line 1 + Line 2 + Line 3) = \$9,158,927

D. Professional Development Aid (Approved Programs Only)

1. Total estimated 2020-21 expenditures approved professional development program = 300,000
2. Total potential state aid (Line 1 X 0.5) = 150,000
3. Multiply legal maximum general fund budget X 0.005 = 265,303
4. Estimated state aid (lower of Lines 2 or 3) = 150,000
5. Estimated prorated state aid (Line 4 X 0.3) to be paid on June 18, 2021 = 45,000

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 239

2020-2021

ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

- | | | |
|--|---|---------------------|
| 1. 2020-21 Legal Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$15,991,306</u> |
| 2. Estimated supplemental general state aid | | |
| Line 1 <u>15,991,306</u> x factor <u>0.7819</u> | = | <u>\$12,503,602</u> |
| 3. Less prior year overpayment | - | <u>\$0</u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3) | = | <u>\$12,503,602</u> |

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 243

2020-2021

ESTIMATED CAPITAL OUTLAY STATE AID

- | | | |
|--|---|--------------------|
| 1. Estimated 2020 taxes levied in the capital outlay fund | = | <u>\$1,075,788</u> |
| 2. Estimated Capital Outlay State Aid. Line 1 x factor <u>0.7800</u> | = | <u>\$839,115</u> |

Unencumbered Cash Balance by Fund

Fund Name	Fund #	July 1, 2018	Jul,1, 2019	Jul,1, 2020
General	6	0	0	0
Federal Funds	7	44,199,997	78,312,872	82,768,757
Supplemental General	8	1,128,602	333,069	46,373
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	536,335	1,295,703	1,507,557
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	8,148,656	7,939,230	9,984,489
Bilingual Education	14	2,282,041	1,497,737	2,032,014
Virtual Education	15	90,967	49,413	100,313
Capital Outlay	16	11,467,487	15,138,741	17,145,770
Driver Training	18	25,769	43,950	55,769
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	526,452	573,568	598,874
Professional Development	26	264,743	232,212	620,464
Parent Education Program	28	129,008	110,592	87,998
Summer School	29	0	0	0
Special Education	30	1,685,876	2,904,713	2,592,406
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	1,362,258	1,015,676	1,146,128
Gifts/Grants	35	616,586	553,200	444,118
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	2,100,000	2,100,000	2,100,000
Text Book & Student Material	55	900,386	461,230	582,020
Activity Fund	56	70,209	73,290	240,462
Bond and Interest #1	62	2,016,715	408,369	384,031
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		77,552,087	113,043,565	122,437,543
Enrollment (FTE)*		7,379.9	7,447.1	7,575.3
Amount per Pupil		10,509	15,180	16,163
Special Assessment	67	0	0	0
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Lib. Emp. Benefits	83	0	0	0
Recreation Commission	84	0	0	0
Rec. Comm. Emp. Benefits	86	0	0	0
OTHER TOTAL	xxxx	0	0	0

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

Amount per pupil excludes the following funds: Special Assessment, Historical Museum, Public Library, Public Lib. Emp. Benefits, Recreation Commission and Rec. Comm. Emp. Benefits.

*FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk (4 yr old). Beginning in the the 2016-17 kindergarten FTE is funded at 1.0 regardless of attendance. Includes virtual enrollment.

USD INFORMATION

DISTRICT NAME **475 - Junction City**
 USD # **475** (TYPE USD NUMBER ONLY)
 HOME COUNTY **Geary**

225,381,379	Final 2018 Assessed Valuation (All funds except General.)
204,928,518	Final 2018 General Fund Assessed Valuation
217,556,089	Final 2018 Capital Outlay Assessed Valuation
227,628,992	Final 2019 Assessed Valuation (All funds except General.)
207,204,850	Final 2019 General Fund Assessed Valuation
222,680,621	Final 2019 Capital Outlay Assessed Valuation
227,590,679	2020 Assessed Valuation (All funds except General.)
210,435,523	2020 General Fund Assessed Valuation
229,281,264	2020 Capital Outlay Assessed Valuation
0	2020 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)
	LEAVE BLANK

	2018-19 Mill Rates (Official Levies from County Clerk)	2019-20 Mill Rates	2018 Taxes Levied (In Dollars from F110 prior yr budget)
General	20.000	20.000	4,098,570
Supplemental General	11.567	14.097	2,619,858
Adult Education	0.000	0.000	0
Capital Outlay	7.970	5.482	1,800,232
Special Liability Expense	0.000	0.000	0
Bond and Interest #1	3.991	4.005	902,431
Bond and Interest #2	0.000	0.000	0
No Fund Warrant	0.000	0.000	0
Special Assessment	0.000	0.000	0
Temporary Note	0.000	0.000	0
Historical Museum	0.000	0.000	0
Public Library Board	0.000	0.000	0
Public Library Brd - Emp Bnfts	0.000	0.000	0
Recreation Commission	0.000	0.000	0
Rec Commission Emp Benefits	0.000	0.000	0
Extraordinary Growth Facilities	0.000	0.000	0
Cost of Living	0.000	0.000	0

Enrollment Data for Form 150 (Excludes Virtual)

7,220.6	9/20/17 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on minutes enrolled.)
6,988.5	9/20/18 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
6,953.0	9/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
7,200	9/20/20 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (4 yr Old). Exclude Virtual.)
7,000.0	9/20/20 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old). Out of state students counted as 3/4 student or 0.8 FTE.)
	(Exclude FHSU Math & Science Academy)
75.0	9/20/20 Est. Preschool-Aged At-Risk (4 yr old) FTE Enrollment (count each student as .5 FTE)
2,825	9/20/20 Est. Number of eligible students that qualify for free meals. Do NOT include part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
850.0	9/20/20 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
1,800.0	9/20/20 Est. Bilingual Education total clock hours of students enrolled and attending
580	9/20/20 Est. Bilingual headcount of students enrolled and attending
0.0	9/20/20 Est. FTE for new facilities (Only eligible to schools that had bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located in USD 207 or USD 475.)
1,650.0	9/20/20 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more
1.0	9/20/20 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. [Cannot be used to generate general fund weightings other than BASE and cannot be used for LOB authority. Districts <u>must</u> send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

Military Provision for Form 150 (new students of military families, not enrolled on 9/20/2020 and exclude virtual)

418.5	2/20/18 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on minutes enrolled.)
315.8	2/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on minutes enrolled.)
411.1	2/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
450	2/20/21 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (4 yr Old). Exclude Virtual.)
440.0	2/20/21 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old).) (Out of state students counted as 3/4 student or 0.8 FTE.)
25.0	2/20/21 Est. Preschool-Aged At-Risk (4 yr old) FTE Enrollment (count each student as .5 FTE)
151	2/20/21 Est. number of eligible students that qualify for free meals. Do not include part-time students.
30.0	2/20/21 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
120.0	2/20/21 Est. Bilingual Education total clock hours of students enrolled and attending
30	2/20/21 Est. Bilingual headcount of students enrolled and attending
0.0	2/20/21 Est. FTE for new facilities (Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.)
75.0	2/20/21 Est. Public pupils transported of military families or for whom transportation is being made available who reside in the district 2.5 miles or more.

USD INFORMATION
USD# 475

Virtual School State Aid (KSA 72-3715)

12.0 9/20/20 Est. FTE Virtual Students (Full-Time Students)
10.0 9/20/20 Est. FTE Virtual Students (Part-Time Students)
80.00 Total Credits Earned (20 yrs and older as of 9/20/20) (No student shall be counted for more than 6 credits between July 1, 2020 and June 30, 2021)
0 Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 11)

262.0 Area of district in square miles 9/20/20.
No Will the Board levy a tax for Cost of Living weighting?
If yes, will the Board adopt at least a 31% Local Option Budget?
Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
0.00 Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
0 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
Date the Board Adopted LOB Resolution as authorized by 72-5143.
30.00 Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
9999 Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)
11/3/2014 Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000 Number of mills. (New resolutions 7/1/05 and after cannot exceed 8 mills.)
9999 Number of years authorized. (Enter 9999 for continuous and permanent.)

(Goes to Code 02.)

Date the Adult Education was authorized.
Number of mills.
Number of years authorized.

52,298,184 2019-20 General Fund (Final Audited Legal Max)
\$14,000,000 100% of estimated P.L. 382 for 2020-21. (Exclude extra aid for Construction, Children on Indian Land, Low Rent Housing, Special Education and pre-kindergarten that does not generate state aid.)
2.500 Delinquent tax rate to be used for the 2020-2021 budget. (Goes to Code 01.)

Bonded Indebtedness (Total Principal Outstanding)	7/1/2018	7/1/2019	7/1/2020
General Obligation Bonds	\$124,665,000	\$121,900,000	\$119,045,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

568,323 Estimated Motor Vehicle Property Tax* 7/1/20 to 6/30/21
5,007 Estimated Recreational Vehicle Property Tax* 7/1/20 to 6/30/21
0 Estimated In Lieu of Taxes on Industrial Bonds* 7/1/20 to 6/30/21
16,714 Estimated 16/20M Tax* 7/1/20 to 6/30/21
11,246 Estimated Commercial Vehicle Tax* 7/1/20 to 6/30/21

* Amounts are available from the County Treasurer and are for all levy funds.

4.692 2020-21 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
0.000 2020-21 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)

FTE Enrollment for All Students** (For Information Purposes Only)

7,948.1 9/20/16 FTE Enrollment (2/20/17 military count not applicable)
7,669.1 9/20/17 FTE Enrollment (Includes 2/20/18 military count)
7,379.9 9/20/18 FTE Enrollment (Includes 2/20/19 military count)
7,447.1 9/20/19 FTE Enrollment (Includes 2/20/20 military count)
7,575.3 9/20/20 Est. FTE Enrollment (Includes 2/20/21 military count estimate)

**FTE Enrollment is based on 9/20 and 2/20, including Preschool-Aged At-Risk (4 yr Old). Beginning in the 2017-18 school year, full-day kindergarten was funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten was funded as 1.0 FTE regardless of attendance. Includes virtual enrollment.

1,300 9/20/20 Headcount Eligible for Reduced Meals (Estimated)

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

Fund	Code 04 Line	Actual 2019 Tax Levy (1)	Less 3.000 Allowance for Delinquency (2)	Less 2019 Tax Received in 2019-20 (3)	Less Tax Refunded in 2019-20 (4)	FOR FISCAL YEAR 2020-2021					
						2019 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Commercial Vehicle Tax (8)	Amount of 2020 Tax to be Levied (9)	Estimate of 2020 Taxes 1/1/2021 6/30/2021 (10)
General	01	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Supplemental General	03	3,214,358	96,431	2,802,952	81,171	233,804	308,324	2,638	5,927	3,377,923	2,913,459
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	1,249,967	37,499	1,090,133	35,726	86,609	177,433	1,519	3,410	1,075,788	927,867
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	913,204	27,396	796,471	23,060	66,277	99,222	850	1,907	908,428	783,519
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	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	0
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	5,377,529	161,326	4,689,556	139,957	386,690	584,979	5,007	11,244	5,362,139	4,624,845

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$227,590,679 x Adult Ed. Mill levy 0.000 = \$0
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$229,281,264 x Capital Outlay Mill levy 4.692 = \$1,075,788
Taxes to be Levied

Tax Collection Ratio for 2019 87.207 %

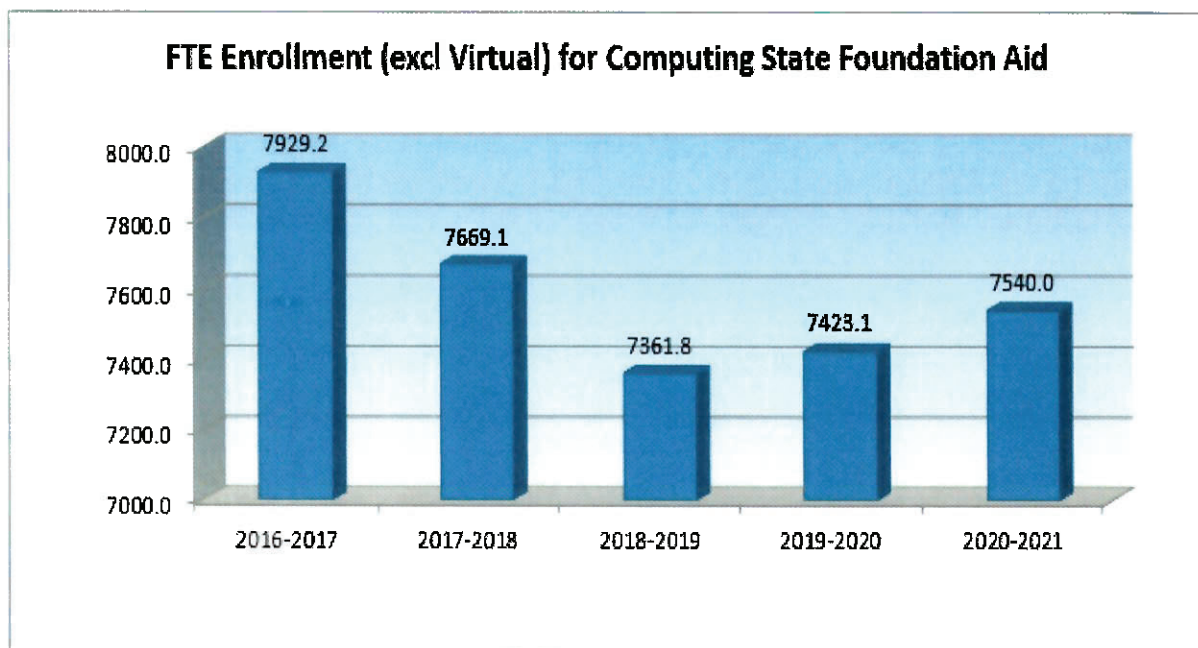
STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2020 (4)	Date Due		Amount Due 2020-2021		Amount Due July-Dec. 2021	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Bond Elections Prior to July 1, 2015										
2015/2017B				14,045,000	9/1/2020	9/1/2020	557,625	2,965,000	241,750	3,130,000

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,
7/29/2020 11:12 AM Code No. 05

Funding

The general funding (State Foundation Aid) formula of a school district's budget includes an enrollment base aid and select weightings for program categories based on current year data. The per pupil Base State Aid increased from \$4,436 to \$4,569. The district enrollment FTE funding for FY21 will be based on FY20 numbers (7,423.10) plus FY21 weightings.



Student Count Date

Student enrollment is verified on September 20th of each year. The student must be enrolled and attending on this date. If a student is absent, the student must be in attendance at a minimum of one day prior to September 20th and one day following, but before October 4th.

A second military affiliated student enrollment count date will be completed on February 20th. This second count will be used to provide additional funding for new military students arriving after September 20th through February 20th.

Form 148
2020-21 Estimated General State Aid

1. 2020-21 General Fund Budget (Form 150, Line 17)	=	<u>\$53,060,559</u>
2. Estimated Local Effort		
a. 2020-21 Mineral Production Tax (General Fund)	=	<u>\$600</u>
b. 2020-21 Federal Impact Aid PL 382	=	<u>\$9,800,000</u>
c. 2020-21 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
d. 6-30-2020 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
e. 2020-21 Special Education State Aid	=	<u>\$8,145,030</u>
f. 2020-21 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
3. TOTAL (2a+2b+2c+2d+2e+2f)	=	<u>\$17,945,630</u>
4. 2020-21 Estimated General State Aid (Line 1 - line 3; if negative, insert 0)	=	<u>\$35,114,929</u>

*Only deduct 70% of the estimated 2020-21 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. 72-5166 (categorical aid funds, capital outlay, or program weighted funds.)

USD Form 150
2020-2021
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1. 2020-21 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (4 yr old).) (from Table I)	=	7,364.1
2. Estimated 2020-21 Preschool-Aged At-Risk (4 yr old) FTE enrollment (See Footnote(e)) (At-risk students count as .5 FTE)		
9/20/20 <u>75.0</u> + 2/20/21 <u>25.0</u>	=	100.0
3. 2020-21 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (4 yr old) (Line 1 + Line 2)	=	7,464.1
4. Estimated 2020-21 weighted low enrollment and high enrollment. (from line 3) <u>7,464.1</u> x <u>0.035040</u> factor (from Table II)	=	261.5
(see Footnote (a) and (b))		
5. Estimated 2020-21 Bilingual Weighting	=	126.4
A. (9/20/20 Contact Hrs <u>1,800.0</u> + 2/20/21 Contact Hrs <u>120.0</u>) / 6 x 0.395	=	126.4
B. (9/20/20 ELL Headcount <u>580</u> + 2/20/21 ELL Hdct <u>30</u>) x .185	=	112.9
Note: Bilingual weighting is based on the higher of contact hours or headcount.		
6. Estimated 2020-21 Career Technical Education (CTE) weighting (see Footnote (c))		
(9/20/20 CTE contact hrs <u>850.0</u> + 2/20/21 contact hrs <u>30.0</u>) / 6 x 0.5	=	73.3
7. Estimated 2020-21 At-Risk Student Weighting		
9/20/20 Free Lunch <u>2,825</u> + 2/20/21 Free Lunch <u>151</u> x 0.484	=	1,440.4
8. Estimated 2020-21 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	147.0
9. Estimated 2020-21 School Facilities Weighting (see Footnote (d))		
9/20/20 School Facilities FTE <u>0.0</u> + 2/20/21 School Facilities FTE <u>0.0</u> x 0.25	=	0.0
10. Estimated 2020-21 Transportation Weighting (Table III, Line 6)	<u>1,313,532</u> ÷ \$4,569	= 287.5
11. Estimated 2020-21 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$4,569	= 0.0
12. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>8,145,030</u> ÷ \$4,569	= 1,782.7
13. Estimated FHSU Math & Science Academy FTE enrollment		= 1.0
14. Estimated 2020-21 Virtual State Aid (Table IV, Line 4)		= \$133,720
15. Estimated 2020-21 operating budget excludes COLA. (Lines 3 through 13 times BASE + Line 14)	<u>11,583.9</u> x \$4,569 + 133720	= \$53,060,559
16. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷ \$4,569	= 0.0
(maximum allowed for this district) (Amt district will use, up to the maximum)		
17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16)	<u>11,583.9</u> x \$4,569 + 133720	= \$53,060,559

Local Option Budget -- See Form 155

18. Estimated 2020-21 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed)		
(Lines 3 through 11 + 16) = 9800.2 x 4608 = \$45,159,322 + <u>8,145,030</u> (Spec Ed)	=	\$53,304,352

TABLE I - KSA 72-5132

	NO	USD#	475
1. Does the district qualify for the 3 yr Average?			
2. 9/20/17 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)			= 7,220.6
3. 2/20/18 Audited FTE of new students of military families, not enrolled on 9/20/17. (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)		418.5	= 418.5
4. 9/20/18 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)			= 6,988.5
5. Estimated 2/20/19 Audited FTE of new students of military families, not enrolled on 9/20/18. (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)		315.8	= 315.8
6. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)			= 6,953.0
7. 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19. (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)		411.1	= 411.1
8. Sept. 20, 2017, FTE enrollment plus 2/20/18 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)			= 7,639.1
9. Sept. 20, 2018, FTE enrollment plus 2/20/19 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)			= 7,304.3
10. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual.)			= 7,364.1
11. 3 YR AVG FTE*: (7,639.1 (line 8) 7,364.1 (line 10)	+ 7,304.3 (line 9) 7,435.8 (goes to line 11)	+ = 0.0
* Excludes Preschool-Aged At-Risk (4 yr old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.			
12. 2020-21 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).			= 7,364.1
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)			= 7,364.1

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
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 the 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

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2020.			= 262.0
2. All public pupils transported or for whom transportation is being made available 9-20-2020 who reside in the district 2.5 miles or more (Estimated)	1,650.0	+ 2-20-21	75.0
			= 1,725.0
3. Index of density = Line 2	1,725.0 divided by Line 1	262.0	= 6.584
4. Using index of density (Line 3), determine Per Capita Allowance.			= \$670
		Factor A [BASE Change]	1.0970
		Factor B [Transported Students times Per Capita Allowance]	\$1,155,750
		Factor C [Factor B times Constant]	\$1,155,750
		Factor D [Factor C times Factor A]	\$1,267,858
6. Take higher of 2020-21 Trans. State Aid	1,267,858	or 2016-17 Trans. State Aid	1,313,532 (to Line 10, Page 1)
			= 1,313,532

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

TABLE IV
Virtual School State Aid (KSA 72-3715)

USD#	475
1. Estimated 9/20/20 FTE enrollment for full-time students enrolled in virtual programs.	<u>12.0 X \$5,000 = 60,000</u>
2. Estimated 9/20/20 FTE enrollment for part-time students enrolled in virtual programs.	<u>10.0 X \$1,700 = 17,000</u>
3. Estimated Virtual Credits* (19 years and older).	<u>80.00 X \$709 = 56,720</u>
4. Estimated Virtual State Aid (Lines 1 plus 2 plus 3)	<u>\$133,720</u>

*No student shall be counted for more than 6 credits per year.

"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 V
High At-Risk Weighting Calculation (KSA 72-5151)

USD#	475
1. Estimated 2020-21 Free Lunch Percentage (1B divided by 1A)	<u>38.90 %</u>
A. 9/20/20 + 2/20/21 Headcount (from Open page)	<u>7,650</u>
B. 9/20/20 + 2/20/21 Free Lunch Headcount (from Open page)	<u>2,976</u>
2. Estimated 2020-21 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)	<u>147.0</u>
A. USD Level (i or ii)	<u>81.2</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	<u>0.0</u>
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	<u>81.2</u>
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***	<u>147.0</u>

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2020 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,800.0 ÷ 6 x 0.395 = 118.5000 (Record on Line 5)
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2020 and multiplying by factor of 0.185. Total headcount 580 x 0.185 = 107.3000 (Record on Line 5)
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2020 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 850.0 ÷ 6 = 141.6667 (Record on Line 6)
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that passed a bond election prior to **July 1, 2015** and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.
- (e) Preschool-Aged At-Risk (4 yr old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

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

e) **School Facilities Definition** - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.

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. 72-5139). 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 classroom facility 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 calculation would be utilized.

Example #1: (For new buildings.)

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

	Headcount	FTE
Kindergarten	77	77.0
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		320.0 X 0.25 = 80.0 X \$4,569 = \$365,520

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 \$4,569 = \$83,613.

Qualifying for the 3yr Average (Goes to Table I)

- | | | |
|--|---|-----|
| 1. Did the district receive Federal Impact Aid? | = | YES |
| 2. Did the district have a military dependent student enrolled during the 2019-2020 school year? | = | YES |
| 3. Did the district decline in enrollment for 2019-2020 school year compared to the 2018-2019 school year? | = | NO |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/21 Est. FTE Enrollment 440.0 >=25 or 1% of the 9/20/20 Est. FTE Enrollment 7,000.0 = YES

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals (Out District)	30	0	0	0
1320 Other School District/Govt Sources In-State	40	0	0	0
1330 Other School District/Govt Sources Out-State	45	0	0	0
1410 Transportation Fees (Reimbursement)	47	0	0	
1700 Student Activities (Reimbursement)	50	0	0	
1900 Other Revenue From Local Source				
1910 User Charges (Reimbursement)	55	0		
1980 Reimbursements	60	230,963	197,296	
1985 State Aid Reimbursement**	65	133,280	117,980	
1990 Miscellaneous	67	356	0	
3000 STATE SOURCES				
3110 State Foundation Aid	95	32,560,734	34,707,365	35,114,929
3130 Mineral Production Tax	115	547	369	600
3205 Special Education Aid	120	7,758,865	8,000,873	8,145,030
3226 Extraordinary Need State Aid***	132	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4000 FEDERAL SOURCES				
4820 Impact Aid PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing)	145	10,088,390	9,589,577	9,800,000
RESOURCES AVAILABLE	170	50,773,135	52,613,460	53,060,559
TOTAL EXPENDITURES & TRANSFERS	175	50,773,135	52,613,460	53,060,559
UNENCUMBERED CASH BALANCE JUNE 30 *	190	0	0	XXXXXXXXXX

* Line 170 minus Line 175.

** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments, Teacher Mentoring Program, National Board Certified teacher payments, Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation, and Evidence Based Reading (PK-3) state aid.

*** Extraordinary Need State Aid due to decrease in enrollment shall be deposited in the General Fund.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	10,868,963	10,472,024	12,081,465
120 NonCertified	215	780,299	808,147	825,898
200 Employee Benefits				
210 Insurance (Employee)	220	812,560	907,651	969,390
220 Social Security	225	850,258	820,873	987,415
290 Other	230	58,062	46,078	50,806
300 Purchased Professional and Technical Services	235	905,023	4,436	5,000
400 Purchased Property Services	237	62,109	37,908	41,100
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Priv Sources	250	0	0	0
590 Other	255	903,122	299,771	416,543
600 Supplies				
610 General Supplemental (Teaching)	260	786,038	685,157	790,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	32,023	33,123	8,125
700 Property (Equipment & Furnishings)	275	20,182	8,881	30,040
800 Other	280	3,286	77	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	1,391,544	1,323,207	868,762
120 NonCertified	290	1,302,292	1,378,291	1,374,510
200 Employee Benefits				
210 Insurance (Employee)	295	187,651	215,821	139,824
220 Social Security	300	194,686	194,052	171,610
290 Other	305	41,340	37,985	32,672
300 Purchased Professional and Technical Services	310	1,700	0	3,000
400 Purchased Property Services	313	1,814	2,011	4,215
500 Other Purchased Services	315	1,596	675	1,000
600 Supplies	320	21,939	8,632	21,500
700 Property (Equipment & Furnishings)	325	0	0	43,278
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,791,748	1,660,281	1,710,553
120 NonCertified	340	634,471	627,430	649,691
200 Employee Benefits				
210 Insurance (Employee)	345	164,652	186,524	168,471
220 Social Security	350	173,795	162,190	180,560
290 Other	355	13,346	10,952	11,800
300 Purchased Professional and Technical Services	360	591	4,825	10,000
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	484	904	1,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	53	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	330,427	317,015	325,975
120 NonCertified	400	64,392	65,022	66,322
200 Employee Benefits				
210 Insurance (Employee)	405	30,584	27,662	22,197
220 Social Security	410	23,983	27,656	30,012
290 Other	415	6,808	20,563	20,960
300 Purchased Professional and Technical Services	420	113,646	67,203	108,000
400 Purchased Property Services	425	0	5,750	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	731	512	1,000
590 Other	440	51,956	22,731	36,350
600 Supplies	445	13,795	6,133	8,000
700 Property (Equipment & Furnishings)	450	618	0	500
800 Other	455	56,737	57,003	70,000
2400 School Administration				
100 Salaries				
110 Certified	460	2,813,650	2,764,853	2,650,000
120 NonCertified	465	1,512,813	1,535,787	1,565,025
200 Employee Benefits				
210 Insurance (Employee)	470	284,170	327,674	325,000
220 Social Security	475	308,626	304,968	322,450
290 Other	480	22,282	17,131	21,075
300 Purchased Professional and Technical Services	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	24,756	21,325	31,835
590 Other	500	387	1,201	1,250
600 Supplies	505	86,562	57,595	95,250
700 Property (Equipment & Furnishings)	510	17,172	5,357	10,245
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	108,068	0	0
120 NonCertified	735	1,402,550	1,252,611	1,352,663
200 Employee Benefits				
210 Insurance	740	93,284	79,410	82,130
220 Social Security	745	116,299	96,016	103,480
290 Other	750	7,259	6,244	25,835
300 Purchased Professional and Technical Services	755	53,535	47,511	21,000
400 Purchased Property Services	760	0	0	0

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
500 Other Purchased Services	765	32,090	30,152	44,250
600 Supplies	770	173,016	111,754	179,845
700 Property (Equipment & Furnishings)	775	10,663	988	4,000
800 Other	780	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	471	500
300 Purchased Professional and Technical Services	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	224,994	241,290	265,420
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	1,098	0
490 Other	570	100,073	113,632	125,000
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	163	1,302	0
620 Energy				
621 Heating	590	243,796	176,838	268,175
622 Electricity	595	1,653,793	1,473,330	1,819,175
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	0
800 Other	620	0	0	0
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622	148,653	187,922	195,526
200 Employee Benefits				
210 Insurance (Employee)	623	9,136	11,351	10,358
220 Social Security	626	10,656	13,574	14,960
290 Other	628	624	155	977
300 Purchased and Professional Technical Services	630	0	0	7,000
400 Purchased Property Services	632	14,723	42,518	45,000
500 Other Purchased Services	634	3,649	6,480	9,290
600 Supplies				
610 General Supplies	636	26,963	21,204	19,000
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not schoolbus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (Equipment & Furnishings)	648	48,480	8,680	25,000
800 Other	650	298	0	0

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	1,025,369	1,166,531	1,678,200
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	137,589	107,782	167,820
730 Equipment (Including Buses)	684	19,663	18,649	20,000
800 Other	686	6,762	6,418	13,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional and Tech Services	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	64,316	46,142	465,600
200 Employee Benefits				
210 Insurance	710	4,857	4,545	4,380
220 Social Security	712	4,686	2,995	35,620
290 Other	714	254	240	2,500
300 Purchased Professional and Tech Services	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	2,853	7	100
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 NonCertified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional and Technical Services	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	20	1,524	2,100
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	0	0
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	25,000	110,000	10,000
938 Capital Outlay	810	0	0	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	240,000	100,000	380,562
948 Parent Education Program	835	53,047	50,000	75,000
949 Summer School	837	0	0	0
950 Special Education	840	10,858,865	12,200,873	12,025,520
954 Career and Postsecondary Education	850	800,000	1,300,000	1,300,000
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	250,000	0
976 Preschool-Aged At-Risk	891	1,211,885	1,000,000	0
978 At Risk (K-12)	893	4,065,535	6,732,123	4,951,899
TOTAL EXPENDITURES & TRANSFERS	xxxx	50,773,135	52,613,460	53,060,559

Federal Funds—Title Allocations

Title allocations are Federal funds distributed and monitored by the Kansas State Department of Education. Notification of actual funding is provided in September of each year.

Description	Amount
<ul style="list-style-type: none"> Title I - Purpose is to ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic standards. Supplement to students in high-poverty schools. 	\$1,824,024 *\$ 649,059
<ul style="list-style-type: none"> **Title I D Neglected and Delinquent: Alternative School - Improve educational service for children and youth in local, tribal, and state institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic standards that all children in the state are expected to meet. 	\$ 74,482 *\$ 67,627
<ul style="list-style-type: none"> Title II A: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders. 	\$ 324,969
<ul style="list-style-type: none"> Title III: English Language Learners - Provides support services designed to assist and enhance English Learners including immigrant children and youth ages 3-21, in learning English and meeting the challenging state academic content and student academic achievement standard requirements. 	\$ 53,753
<ul style="list-style-type: none"> Title IV: 21st Century Schools - Provide access to and opportunities for a well-rounded education for all students through after school enrichment programs and tutoring (Seitz, Ware, Washington and Grandview Elementary) 	\$ 549,835

Federal Funds—Title Allocations

Title allocations are Federal funds distributed and monitored by the Kansas State Department of Education. Notification of actual funding is provided in September of each year.

Description	Amount
<ul style="list-style-type: none"> Title IVA: 21st Century Schools, Safe and Drug Free Schools - Student Support and Academic Enrichment is to support programs that prevent violence and the illegal use of alcohol, tobacco, and drugs in and around schools. Schools and districts are to involve parents and coordinate with community efforts in developing these programs. The goal is to foster a safe and healthy learning environment that promotes student academic achievement. 	\$ 150,350
<p>*Title I and Title I D allow for carryover of funding into the subsequent school year. These funds are carried over from fiscal year 2019-20 and will be used during fiscal year 2020-21 to support updates to our alternative school programs and support other unforeseen expenditures due to the pandemic such as additional ELL aids or at risk needs. Carryover funding must be used by the following fiscal year.</p>	

Federal Funds and “Other”

Federal Funds can be for a variety of items and often times their funding source and requirements are unique. The term Federal funds is most commonly associated with the “Title” funds that flow from the Kansas State Department of Education. Geary County USD 475 qualifies for these funds but also has many additional funds provided by the Federal Department of Education and Department of Defense.

District Federal Funds (Other than Title) are as follows:

Description	Amount
<ul style="list-style-type: none"> Heavily Impact Aid 	\$14,000,000
<ul style="list-style-type: none"> STEM The Connection Project—Connecting Classrooms to the World; Students to Success, will bolster Science, Technology, Engineering, and Math programs (STEM). 	\$ 398,571
<ul style="list-style-type: none"> STEM AVID –Professional development for teachers and tutors focusing on STEM related curriculum and technology to enhance student college and career readiness in STEM Fields for middle and high schools 	\$ 448,740
<ul style="list-style-type: none"> CARES Act—Education Stabilization Act ESSER 84.425D Support district’s during pandemic and includes - Summer School Extension, After school tutoring, Saturday School, Staff Professional Development, Technology re placement and hotspots, McKinney-Vento student materials, and support of staff. 	\$ 1,620,870
<ul style="list-style-type: none"> SPARKs—Strengthening People and Revitalizing Kansas Support county/district during pandemic. District will request use of funding for additional cleaning staff, bus aids, personal protection equipment/supplies. 	\$ 1,400,000

Federal Funds and "Other"

Federal Funds can be for a variety of items and often times their funding source and requirements are unique. "

The term Federal funds is most commonly associated with the "Title" funds that flow from the Kansas State Department of Education. Geary County USD 475 qualifies for these funds but also has many additional funds provided by the Federal Department of Education and Department of Defense.

District Federal Funds (Other than Title) are as follows:

Description	Amount
• Homeless - Student supplies and transportation	\$ 29,800
• Section 373 (Department of Defense) - Technology equipment, repairs, software and supplies.	\$ 1,619,186
• DODEA Grant Application: Math Adoption— District Expected to receive word on award of grant in Fall 2020 (est. \$1,500,000). Grant written to support ECC-6th math adoption (FY22).	\$ 500,000

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	44,199,997	78,312,872	82,768,757
Cancel of Prior Yr Enc	03	0	0	
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	2,026,652	1,674,987	2,615,192
4593 Title II**	015	263,652	280,236	324,969
4602 Title IV***	022	305,527	404,862	700,185
4601 Title III (English Language Acquisition)	060	49,398	47,984	53,753
4595 CARES Act	067		0	1,620,870
4599 Other	075	36,978,365	6,697,170	18,396,297
RESOURCES AVAILABLE	170	83,823,591	87,418,111	106,480,023
TOTAL EXPENDITURES & TRANSFERS	175	5,510,719	4,649,354	20,925,873
UNENCUMBERED CASH BALANCE JUNE 30	190	78,312,872	82,768,757	85,554,150

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

**This would include programs such as (but not limited to) Title II-A Supporting Effective Instruction; Title II-D Education Technology. This would also include regular allocations.

***This would include Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,776,039	1,359,267	1,777,597
120 NonCertified	215	236,090	249,628	960,849
200 Employee Benefits				
210 Insurance (Employee)	220	104,578	93,165	64,074
220 Social Security	225	146,144	111,716	209,490
290 Other	230	9,876	7,823	15,000
300 Purchased Professional and Technical Services	235	83,914	716	5,000
400 Purchased Property Services	237	0	309,199	615,673
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	237,241
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Priv Sources	250	0	0	0
590 Other	255	22,310	31,681	524,623
600 Supplies				
610 General Supplemental (Teaching)	260	603,054	576,842	2,855,679
644 Textbooks	265	103	0	0
650 Supplies (Technology Related)	267	26,918	173,038	78,030
680 Miscellaneous Supplies	270	2,492	0	141,972
700 Property (Equipment & Furnishings)	275	1,004,666	491,052	0
800 Other	280	4,907	811	8,940
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	160,800	114,000	250,000
120 NonCertified	290	50,778	74,950	80,750

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295	18,228	16,760	10,379
220 Social Security	300	13,911	12,398	25,300
290 Other	305	2,059	767	1,654
300 Purchased Professional and Technical Services	310	0	0	300
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	45	48	1,000
600 Supplies	320	16,154	9,616	11,134
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	120,325	169,959	296,110
120 NonCertified	340	0	3,447	5,000
200 Employee Benefits				
210 Insurance (Employee)	345	0	4,860	9,105
220 Social Security	350	9,430	13,143	23,050
290 Other	355	750	539	1,505
300 Purchased Professional and Technical Services	360	81,986	80,080	114,068
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	350,180	73,151	17,717
600 Supplies				
640 Books (not textbooks) and Periodicals	370	4,683	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	50,298	50,125	0
2300 General Administration				
100 Salaries				
110 Certified	395	50,558	73,140	127,628
120 NonCertified	400	52,047	50,815	19,831
200 Employee Benefits				
210 Insurance (Employee)	405	8,635	11,675	12,738
220 Social Security	410	6,839	8,323	11,280
290 Other	415	440	574	737
300 Purchased Professional and Technical Services	420	54,612	42,066	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	810	996	66
590 Other	440	0	0	0
600 Supplies	445	1,719	15,199	0
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	460	55,588	0	0
120 NonCertified	465	47,476	53,870	4,489
200 Employee Benefits				
210 Insurance (Employee)	470	6,936	5,277	371
220 Social Security	475	7,529	3,853	345

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
290 Other	480	200	223	22
300 Purchased Professional and Technical Services	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	4,304	146	0
590 Other	500	8,861	0	0
600 Supplies	505	2,043	2,394	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 NonCertified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional and Technical Services	705	0	309,854	429,181
400 Purchased Property Services	710	1,800	3,734	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	106,905	7,929	250,000
700 Property (Equipment & Furnishings)	725	180,392	21,030	536,302
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional and Technical Services	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	292,000
430 Repairs & Maintenance	555	0	0	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	5,860	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	0	0	0
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	0	0	0
629 Other	605	0	0	0
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	0	0	50,000
800 Other	620	0	0	0

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	258,300
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	27	19,760
290 Other	640	0	0	260
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	6,447	9,448	50,000
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional and Technical Services	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	10,521,323
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,510,719	4,649,354	20,925,873

Supplemental General Fund-(LOB)

The Supplemental General Fund budget, also known as the Local Option Budget (LOB)), was established to give local boards the authority to levy tax for additional funding. Geary County USD475 Budget authority allows for an amount up to 30% of the LOB General Fund Budget. In 2020-21 the state will provide 78.19% of the budget authority revenue. This is a state aid increase of 1.01% from the 2019-20 fiscal year's finance formula.

The Local Option Budget is also funded using local funding. Every school year the district board of education adopts a mil levy that is assessed on the taxable property within the districts borders to obtain funds for the difference between the authorized budget amount (about 30% of the 2020-21 General Fund budget) and the state aid provided.

Mil Levy

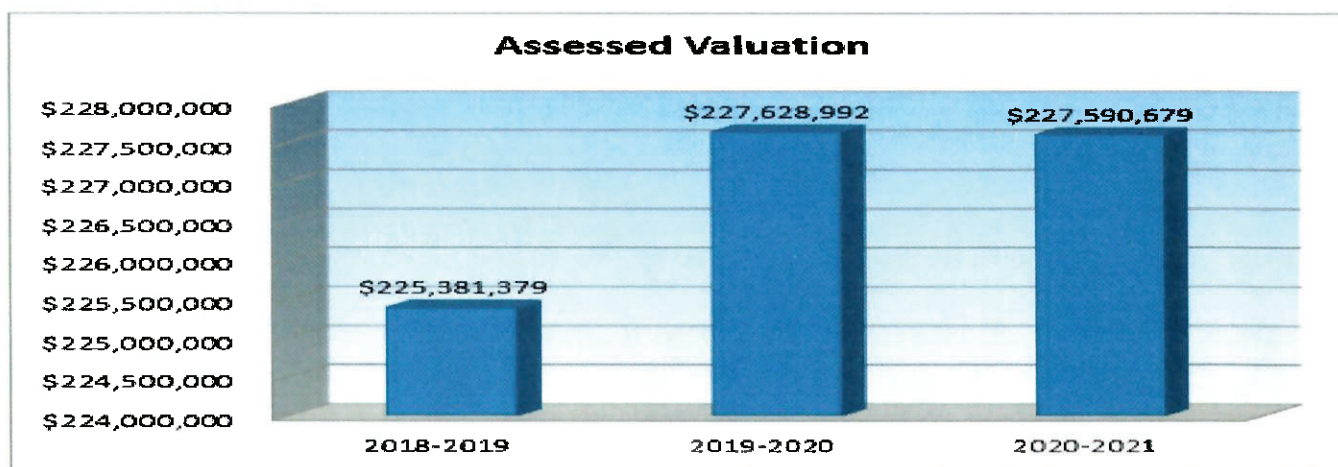
Property valuation is the basis used to determine the amount of revenue generated from mil levies.

The historical data of the district's assessed property valuations is as follows:

2020	\$227,590,679
2019	\$227,628,992
2018	\$225,381,379

The historical data of the district's budgeted LOB Mil Levy is as follows:

2021	14.842
2020	14.097
2019	11.567



FORM 155
2020-2021 LOCAL OPTION BUDGET

1. Authorized percent for 2020-21 school year (Max 30%) = 30.00 %
2. Authorized percent due to Election to increase LOB authority (Max 33%)
Expires _____ = 0.00 %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)
School year it expires Expires 9999 30.00 %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 30.00 %
5. Percent certified on April as provided by KSA 72-5143 = 30.00 %
6. COMPUTED LOB FOR 2020-2021
(2020-21 LOB Base General Fund \$ 53,304,352 X Lower of Line 4 or Line 5 \$ 15,991,306
7. ADOPTED LOB FOR 2020-2021 \$ _____

Note: Minimum adopted LOB must be 15% of LOB Base General Fund.

KSA 72-5143

(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

Percent of at-risk weighting to total adjusted (weighted) enrollment: 12.54 %
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$2,005,310

(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.

Percent of bilingual weighting to total adjusted (weighted) enrollment: 1.10 %
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$175,904

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,128,602	333,069	46,373
Cancel of Prior Year Encumbrances	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2017 \$	10	70,228		
2018 \$	15	2,398,632	58,520	
2019 \$	20		2,802,952	233,804
1140 Delinquent Tax	25	89,352	60,853	48,239
1410 Transportation Fees	47	0	0	
1980 Reimbursements	60	926,992	700,899	
1990 Miscellaneous	65	8,193	104	0
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	439,839	384,550	308,324
2450 Recreational Vehicle Tax	75	3,841	7,031	2,638
2460 Commercial Vehicle Tax	77	14,799	13,177	5,927
2800 In Lieu of Taxes IRBs/Rental Excise	85	0	0	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	12,279,105	12,327,373	12,503,602
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	17,359,583	16,688,528	13,148,907
TOTAL EXPENDITURES & TRANSFERS	175	17,026,514	16,642,155	15,991,306
TAX REQUIRED (175 minus 170)	195			2,842,399
PERCENT OF COLLECTION*	196			86.250 %
TOTAL 2020 TAX REQUIRED (195+196)	197			3,295,535
Delinquent Tax	200			82,388
AMOUNT OF 2020 TAX TO BE LEVIED				
Line 197 + Line 200	205			3,377,923
UNENCUMBERED CASH BALANCE JUNE 30	207	333,069	46,373	XXXXXXXXXX

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,562,734	3,067,126	3,330,000
120 NonCertified	215	35,866	30,204	30,850
200 Employee Benefits				
210 Insurance (Employee)	220	243,630	205,769	226,346
220 Social Security	225	273,110	223,917	257,110
290 Other	230	5,142	13,833	14,110
300 Purchased Professional and Technical Services	235	8,950	925	10,000
400 Purchased Property Services	237	35,058	2,767	5,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Priv Sources	250	0	0	0
590 Other	255	735	578,963	580,000
600 Supplies				
610 General Supplemental(Teaching)	260	270,248	786,340	456,740
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	8,839	15,328	15,000
680 Miscellaneous Supplies	270	488	0	0
700 Property (Equipment & Furnishings)	275	28,132	16,452	10,000
800 Other	280	157	0	0

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 Non-Certified	290	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	295	0	0	0
220 Social Security	300	0	0	0
290 Other	305	0	0	0
300 Purchased Professional and Technical Serv	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	577,290	623,364	782,455
120 NonCertified	340	245,615	219,305	343,037
200 Employee Benefits				
210 Insurance (Employee)	345	33,455	50,974	63,402
220 Social Security	350	59,126	59,067	86,100
290 Other	355	4,022	2,995	3,895
300 Purchased Professional and Technical Serv	360	0	600	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	33,498	27,017	250
600 Supplies				
640 Books (not textbooks) and Periodicals	370	151,984	126,471	122,072
650 Technology Supplies	375	39,901	37,122	33,758
680 Miscellaneous Supplies	380	77,491	48,944	23,370
700 Property (Equipment & Furnishings)	385	489	0	0
800 Other	390	0	0	3,158
2300 General Administration				
100 Salaries				
110 Certified	395	53,343	0	0
120 NonCertified	400	37,224	42,796	43,652
200 Employee Benefits				
210 Insurance (Employee)	405	4,562	6,168	10,357
220 Social Security	410	6,548	2,774	3,340
290 Other	415	374	321	52
300 Purchased Professional and Technical Services	420	21,905	21,315	25,100
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	0	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	0	0	0
600 Supplies	445	0	0	0
700 Property (Equipment & Furnishings)	450	0	0	1,000
800 Other	455	19,432	18,398	22,500

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460	0	0	0
120 Non-Certified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	0	0	0
220 Social Security	475	0	0	0
290 Other	480	0	0	0
300 Purchased Professional and Technical Services	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	0	0	0
700 Property (Equipment & Furnishings)	510	0	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	730	0	0	0
120 NonCertified	735	667,162	682,482	696,135
200 Employee Benefits				
210 Insurance	740	47,923	47,700	45,907
220 Social Security	745	50,203	49,130	53,255
290 Other	750	3,672	602	3,365
300 Purchased Professional and Technical Services	755	7,534	42,237	40,950
400 Purchased Property Services	760	189,463	58,233	308,110
500 Other Purchased Services	765	7,110	1,309	10,988
600 Supplies	770	326,230	359,268	360,000
700 Property (Equipment & Furnishings)	775	697,514	18,715	35,766
800 Other	780	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional and Technical Services	540	8,542	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	1,561,174	0	739,000
430 Repairs & Maintenance	555	71,438	35,220	40,000
440 Rentals	560	0	27,249	45,000
460 Repair of Buildings	565	765,267	710,330	750,000
490 Other	570	598	0	50,000
500 Other Purchased Services				
520 Insurance	575	352,335	3,933	427,388
590 Other	580	0	0	0
600 Supplies				
610 General Supplies	585	566,547	458,975	476,090
620 Energy				
621 Heating	590	0	0	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	71,348	58,768	71,500
629 Other	605	236,400	197,923	151,000
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	23,102	3,440	5,000
800 Other	620	120,300	137,475	195,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	623	0	0	0
220 Social Security	626	0	0	0
290 Other	628	0	0	0
300 Purchased and Professional Technical Services	630	0	0	0
400 Purchased Property Services	632	0	0	0
500 Other Purchased Services	634	0	0	0
600 Supplies				
610 General Supplies	636	0	0	0
620 Energy				
621 Heating	638	0	0	0
622 Electricity	640	0	0	0
626 Motor Fuel (not schoolbus)	642	0	0	0
629 Other	644	0	0	0
680 Miscellaneous Supplies	646	0	0	0
700 Property (Equipment & Furnishings)	648	0	0	0
800 Other	650	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	0	0	0
200 Employee Benefits				
210 Insurance	654	0	0	0
220 Social Security	656	0	0	0
290 Other	658	0	0	0
600 Supplies	660	0	0	0
730 Equipment	662	0	0	0
800 Other	664	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	0	0	0
200 Employee Benefits				
210 Insurance	668	0	0	0
220 Social Security	670	0	0	0
290 Other	672	0	0	0
442 Rent of Vehicles (lease)	674	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	676	0	0	0
519 Mileage in Lieu of Trans	678	0	0	0
520 Insurance	680	0	0	0
626 Motor Fuel	682	0	0	0
730 Equipment (Including Buses)	684	0	0	0
800 Other	686	0	0	0
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	692	0	0	0
290 Other	694	0	0	0
300 Purchased Professional and Tech Services	696	0	0	0
400 Purchased Property Services	698	0	0	0
500 Other Purchased Services	700	0	0	0
600 Supplies	702	0	0	0
730 Equipment	704	0	0	0
800 Other	706	0	0	0

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	712	0	0	0
290 Other	714	0	0	0
300 Purchased Professional and Tech Services	716	0	0	0
400 Purchased Property Services	718	0	0	0
500 Other Purchased Services	720	0	0	0
600 Supplies	722	0	0	0
730 Equipment	724	0	0	0
800 Other	726	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	895	0	0	0
120 NonCertified	900	0	0	0
200 Employee Benefits				
210 Insurance	905	0	0	0
220 Social Security	910	0	0	0
290 Other	915	0	0	0
300 Purchased Professional and Technical Services	920	0	0	0
400 Purchased Property Services	925	0	0	0
500 Other Purchased Services	930	0	0	0
600 Supplies	935	0	0	0
700 Property (Equipment & Furnishings)	940	0	0	0
800 Other	945	0	0	0
3300 Community Services Operations	785	0	0	0
4300 Architectural & Engineering Services	790	0	31,604	0
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	1,137,669	2,600,000	750,000
937 Virtual Education	810	0	0	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	0	457,180	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	1,989,335	0	0
954 Career and Postsecondary Education	850	0	0	0
960 Special Reserve	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	0	0
976 Preschool-Aged At-Risk	885	0	0	0
978 At Risk (K-12)	890	2,286,300	4,431,127	4,234,198
TOTAL EXPENDITURES & TRANSFERS	xxxx	17,026,514	16,642,155	15,991,306

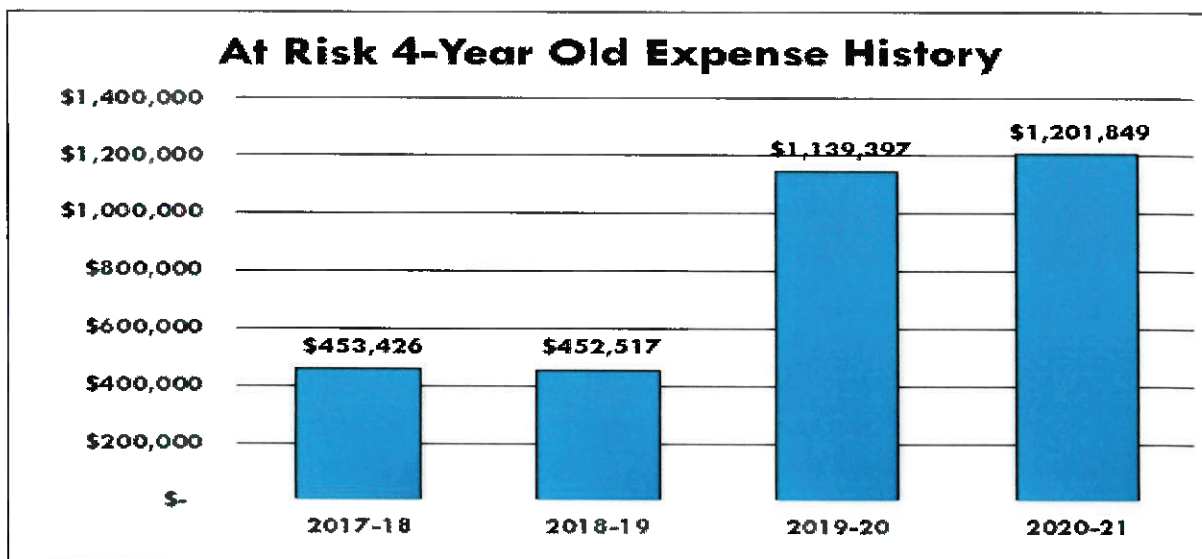
Four Year Old At Risk Fund

The State Pre-Kindergarten Program (Four-Year-Old At-Risk) is based upon research and evidence based practice recognizing the correlation between participation in high quality early learning environments and improved child outcomes essential for later school success.

Any 4 year old child is eligible to participate in a State Pre-Kindergarten program . The child must be age 4 by August 31st of the attending school year. Children who do not meet the age requirement may still be placed in the classroom based on state at risk factors and/or identification of Special Education needs.

The Four-Year-Old At-Risk fund must be applied for and approved by the State Department of Education. A Geary County USD475 requested 200 slots for fiscal year 2020-21 for state aid of \$456,900. Additionally, the district received notification of award for Children's Initiative Funds (CIF) and TANF Kansas Preschool Program (KPP) funding totaling \$336,300.

During FY2020 the program began expanding in an attempt to service all pre kindergarten students that are the age of four. The budget for fiscal year 2020-21 has been increased to provide an additional classroom at Sheridan and Spring Valley Elementary.



		12 mo.	12 mo.	12 mo.
Preschool-Aged At-Risk	Code 11 Line	2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	536,335	1,295,703	1,507,557
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	0	0	0
1320 Other School District/Govt Sources In-State	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	0	351,251	0
5000 OTHER				
5206 Transfer From General	135	1,211,885	1,000,000	0
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	1,748,220	2,646,954	1,507,557
TOTAL EXPENDITURES & TRANSFERS	175	452,517	1,139,397	1,201,849
UNENCUMBERED CASH BALANCE JUNE 30	190	1,295,703	1,507,557	305,708

		12 mo.	12 mo.	12 mo.
Preschool-Aged At-Risk EXPENDITURES	Code 11 Line	2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	258,380	519,244	544,910
120 NonCertified	215	91,707	276,938	372,811
200 Employee Benefits				
210 Insurance (Employee)	220	10,069	41,702	48,146
220 Social Security	225	26,350	58,503	70,665
290 Other	230	1,069	2,875	2,900
300 Purchased Professional and Technical Services	235	125	450	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Priv Sources	245	0	0	0
590 Other	250	433	91,284	1,000
600 Supplies				
610 General Supplemental (Teaching)	255	26,711	27,482	33,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	3,836	2,000
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	13,061	25,000
120 NonCertified	285	5,262	17,099	15,000

Preschool-Aged At-Risk EXPENDITURES	Code 11 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290	23	1,713	2,000
220 Social Security	295	369	2,247	3,060
290 Other	300	5	102	50
300 Purchased Professional and Technical Services	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	185	0
120 NonCertified	335	0	487	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	51	0
290 Other	350	0	0	0
300 Purchased Professional and Technical Services	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	413	0	0
600 Supplies				
640 Books(not textbooks)and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	27,241	69,783	70,882
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	1,696	5,009	4,800
220 Social Security	405	2,003	5,047	5,458
290 Other	410	107	165	167
300 Purchased Professional and Technical Services	415	0	0	0
500 Other Purchased Services	420	534	136	0
600 Supplies	425	20	1,998	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional and Technical Services	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0
600 Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0

Preschool-Aged At-Risk EXPENDITURES	Code 11 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional and Technical Services	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional and Technical Services	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	452,517	1,139,397	1,201,849

At Risk Education Fund

The purpose of the Kansas At-Risk Pupil Assistance program is to provide at-risk students with additional educational opportunities and instructional services to assist in meeting the State Board of Education outcomes. The intent is to provide "additional educational opportunities" which are educational services offered to at-risk students that are above and beyond what is offered to all students.

The criteria for an At-Risk child is one or more of the following:

- not working on academic grade level.
- not meeting the requirements necessary for promotion to the next grade, if failing subjects or courses of study.
- not meeting the requirements necessary for graduation from high school.
- has insufficient mastery of skills or is not meeting state standards
- has been retained.
- has a high rate of absenteeism.
- has repeated suspensions or expulsions from school.
- homeless and / or migrant.
- identified as an English Language Learner.
- has social emotional needs that cause a student to be unsuccessful in school.

At Risk funding may be used to support the following:

- Teacher salaries and benefits equal to the percentage of At Risk students identified in their classroom.
- Instructional coaches for teachers that work with at risk students.
- Social workers, counselors and translators if providing direct services to identified students. Work must directly impact reason student is identified as At-Risk.
- Equipment. Not more than 25% of the funds allocated.
- Used to support qualified At Risk preschool students.
- Transportation for afterschool programs, extended school, or summer school.

At Risk services offered:

- Summer School
- Extra support within a class
- After school programs
- Magnet and Eagles Alternative Schools

High Density—Medium Density and Non

High density weighting - Students qualify for Free Meals are 35% or greater by district or building level provides additional At Risk funding for those schools that have higher levels of students that qualify for free meals.

District Level:

Greater of:

High Density At Risk equal to or greater than 50%

Student count x 10.5%

OR

High Density At Risk equal to or greater than 35%

Student count x but less than 50%(1-.35)(.70)

OR

Building Level

Calculation is by building and all building weightings added together to determine amount to allocate.

High Density At Risk equal to or great than 50%

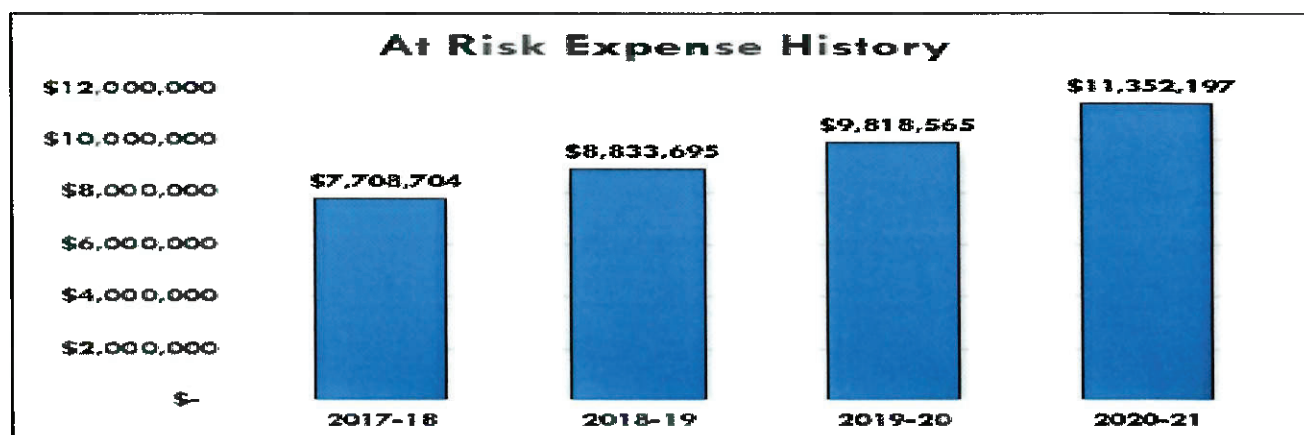
Student count x 10.5%

High Density At Risk equal to or great than 35% but less than 50%

Student count x (1-.35)(.70)

Building — Students identified for Free Meal status must be equal to or greater than 35% by District or by individual building when a district has free meal percentages greater than 50% or more of their student population on free lunches. (Also if a district has a density of 212.1 students per square mile of the district.)

Medium density is a sliding scale of the percent of students on free lunch. Medium density is determined to be 35-49.99%. A district may use the current year, the prior year density or a three year average density.



AT RISK FUND (K-12)	Code 13 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	8,148,656	7,939,230	9,984,489
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer School)	15	5,605	2,430	6,000
1320 Other School District/Govt Sources In-State	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities(Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	402	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115	2,266,427	698,144	0
5000 OTHER				
5206 Transfer From General	135	4,065,535	6,732,123	4,951,899
5208 Transfer From Supplemental General	140	2,286,300	4,431,127	4,234,198
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	16,772,925	19,803,054	19,176,586
TOTAL EXPENDITURES & TRANSFERS	175	8,833,695	9,818,565	11,352,197
UNENCUMBERED CASH BALANCE JUNE 30	190	7,939,230	9,984,489	7,824,389

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	7,016,377	7,701,161	8,355,185
120 NonCertified	215	120,549	96,900	183,000
200 Employee Benefits				
210 Insurance (Employee)	220	401,015	506,753	280,000
220 Social Security	225	519,773	565,452	653,175
290 Other	230	34,930	29,276	33,977
300 Purchased Professional and Technical Services	235	0	13,000	22,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Priv Sources	245	0	0	0
590 Other	250	20,086	26,072	55,000
600 Supplies				
610 General Supplemental (Teaching)	255	542	46,237	85,000
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	349	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	520,342	601,976	1,314,534
120 NonCertified	285	48,875	79,838	74,417

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290	28,030	41,078	95,216
220 Social Security	295	41,923	49,888	106,255
290 Other	300	625	2,406	5,556
300 Purchased Professional and Technical Services	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	33	352	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	15,000
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	1,148
290 Other	350	0	0	15
300 Purchased Professional and Technical Services	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books(not textbooks)and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	69,391	50,307	55,571
120 NonCertified	395	1,816	772	10,000
200 Employee Benefits				
210 Insurance (Employee)	400	4,008	2,623	1,770
220 Social Security	405	5,315	3,858	5,050
290 Other	410	65	267	328
300 Purchased Professional and Technical Services	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	535	0	0	0
120 NonCertified	540	0	0	0
200 Employee Benefits				
210 Insurance	545	0	0	0
220 Social Security	550	0	0	0
290 Other	555	0	0	0
300 Purchased Professional and Technical Services	560	0	0	0
400 Purchased Property Services	565	0	0	0
500 Other Purchased Services	570	0	0	0
600 Supplies	575	0	0	0

700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0

USD# 475

STATE OF KANSAS
Budget Form USD-E
2020-2021

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional and Technical Services	460	0	0	0
400 Purchased Property Services				
411 Water/Sewer	465	0	0	0
420 Cleaning	470	0	0	0
430 Repairs & Maintenance	475	0	0	0
440 Rentals	480	0	0	0
490 Other	485	0	0	0
500 Other Purchased Services	490	0	0	0
600 Supplies				
610 General Supplies	495	0	0	0
620 Energy				
621 Heating	500	0	0	0
622 Electricity	505	0	0	0
626 Motor Fuel (not schoolbus)	510	0	0	0
629 Other	515	0	0	0
680 Miscellaneous Supplies	520	0	0	0
700 Property (Equipment & Furnishings)	525	0	0	0
800 Other	530	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	531	0	0	0
200 Employee Benefits	532	0	0	0
800 Other	533	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional and Technical Services	625	0	0	0
400 Purchased Property Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Supplies	640	0	0	0
700 Property (Equipment & Furnishings)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	8,833,695	9,818,565	11,352,197

Bilingual

The expenses of a district attributable to bilingual education shall be paid form the Bilingual Education fund. The district uses certificated ELL teachers along with ELL aids knowledgeable in the students language to support their learning and transition into an English speaking classroom.

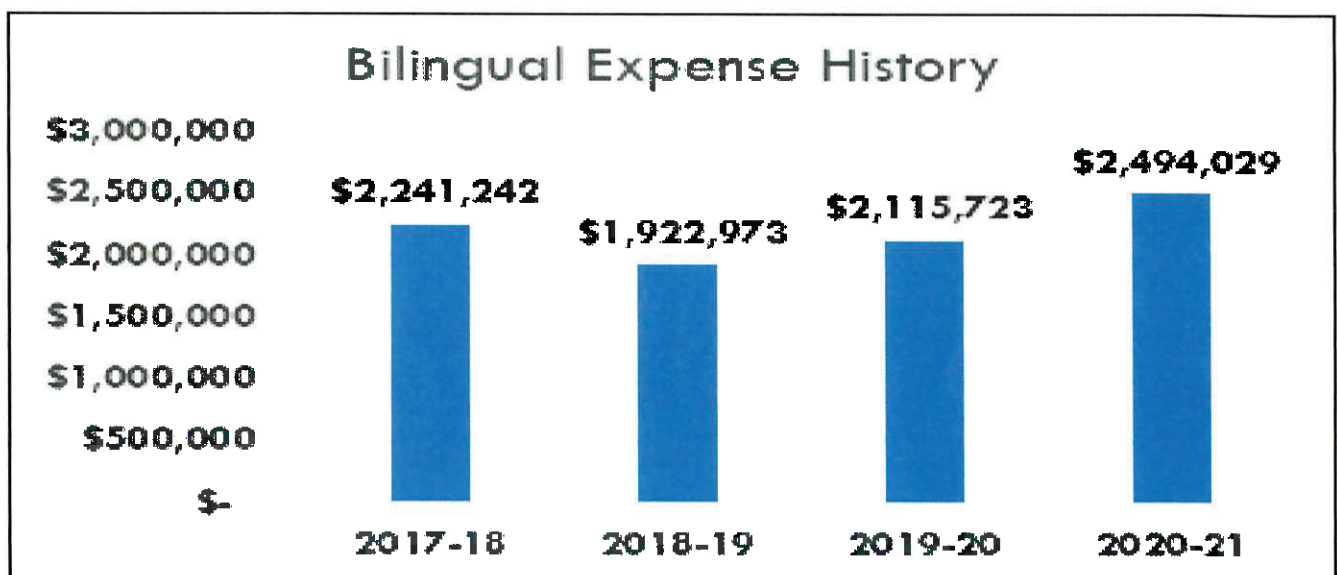
Each year the board of education of each school district submits to the State Board a report on the Bilingual Education Program and assistance provided by the district.

The report includes information specifying the number of pupils who were served or provided assistance, the type of service provided, the research upon which the district relied in determining that a need of the service or assistance existed, and the results of provided the assistance.

State Weighting

The Bilingual weighted enrollment of a district is the greater of the FTE enrollment based on hours of contact in bilingual education programs multiplied by .395 or the number of students enrolled in bilingual programs multiplied by .185.

The Bilingual funding is transferred from the General Fund to support the program.



BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,282,041	1,497,737	2,032,014
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	1,000	0	0
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35	0	0	0
4590 Other Federal Aid	40	0	50,000	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	1,137,669	2,600,000	750,000
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	3,420,710	4,147,737	2,782,014
TOTAL EXPENDITURES & TRANSFERS	175	1,922,973	2,115,723	2,494,029
UNENCUMBERED CASH BALANCE JUNE 30	190	1,497,737	2,032,014	287,985

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,081,999	1,195,081	1,384,085
120 NonCertified	215	523,158	592,726	672,000
200 Employee Benefits				
210 Insurance (Employee)	220	107,416	134,782	170,000
220 Social Security	225	115,722	128,324	157,300
290 Other	230	9,513	6,703	7,520
300 Purchased Professional and Technical Services	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
564 Payment to Bilingual Education Coop	250	0	0	0
590 Other	255	3,747	2,534	4,000
600 Supplies				
610 General Supplemental(Teaching)	260	7,407	9,576	10,000
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	0	0	0
120 NonCertified	290	19,523	24,870	25,400
200 Employee Benefits				
210 Insurance (Employee)	295	58	1,030	4,295
220 Social Security	300	1,494	1,858	1,945
290 Other	305	18	23	26

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
300 Purchased Professional and Tech Services	310	0	0	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	0	0
600 Supplies	320	0	0	0
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	188	167	525
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	14	13	40
290 Other	355	0	0	1
300 Purchased Professional and Tech Services	360	0	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	996	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	405	0	0	0
220 Social Security	410	0	0	0
290 Other	415	0	0	0
300 Purchased Professional and Tech Services	420	0	0	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 other	440	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	540	0	0	0
120 NonCertified	545	0	0	0
200 Employee Benefits				
210 Insurance	550	0	0	0
220 Social Security	555	0	0	0
290 Other	560	0	0	0
300 Purchased Professional and Technical Services	565	0	0	0
400 Purchased Property Services	570	0	0	0
500 Other Purchased Services	575	0	0	0
600 Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	450	0	0	0
220 Social Security	455	0	0	0
290 Other	460	0	0	0
300 Purchased Professional and Technical Services	465	0	0	0
400 Purchased Property Services				
411 Water/Sewer	470	0	0	0
420 CleaninQ	475	0	0	0
430 Reoairs & Maintenance	480	0	0	0
440 Rentals	485	0	0	0
490 Other	490	0	0	0
500 Other Purchased Services	495	0	0	0
600 Supplies				
610 General Suoolies	500	0	0	0
620 Energy				
621 Heatina	505	0	0	0
622 Electricity	510	0	0	0
626 Motor Fuel-not school bus	515	0	0	0
629 Other	520	0	0	0
680 Miscellaneous Suoolies	525	0	0	0
700 Prooerty (Equipment & FurnishinQs)	530	0	0	0
800 Other	535	0	0	0
2700 Student Transportation Services				
120 NonCertified Salaries	536	0	0	0
200 Emoloyee Benefits	537	0	0	0
800 Other	538	51,720	18,036	56,892
2900 Other Support Services				
100 Salaries				
110 Certified	600	0	0	0
120 NonCertified	605	0	0	0
200 Employee Benefits				
210 Insurance	610	0	0	0
220 Social Security	615	0	0	0
290 Other	620	0	0	0
300 Purchased Professional and Tech Services	625	0	0	0
400 Purchased Prooerty Services	630	0	0	0
500 Other Purchased Services	635	0	0	0
600 Suoolies	640	0	0	0
700 Prooerty <Eauioment & Furnishini:is)	645	0	0	0
800 Other	650	0	0	0
TOTAL EXPENDITURES & TRANSFERS	XXXX	1,922,973	2,115,723	2,494,029

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	90,967	49,413	100,313
Cancel of Prior Year Encumbrances	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05	0	0	0
1320 Other School District/Govt Sources In-State	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	0	0	0
5000 OTHER				
5206 Transfer From General	135	25,000	110,000	10,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	115,967	159,413	110,313
TOTAL EXPENDITURES & TRANSFERS	175	66,554	59,100	107,000
UNENCUMBERED CASH BALANCE JUNE 30	190	49,413	100,313	3,313

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional and Technical Services	235	0	0	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	66,554	59,100	107,000
564 Payment to Virtual Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental (Teaching)	255	0	0	0
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional and Technical Services	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional and Technical Services	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	445	0	0	0
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	0
220 Social Security	460	0	0	0
290 Other	465	0	0	0
300 Purchased Professional and Technical Services	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 NonCertified	595	0	0	0

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional and Technical Services	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional and Technical Services	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional and Technical Services	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	66,554	59,100	107,000

Capital Outlay

2020-2021 Budget

Mil Levy

Property valuation is the basis used to determine the amount of revenue generated from mil levies.

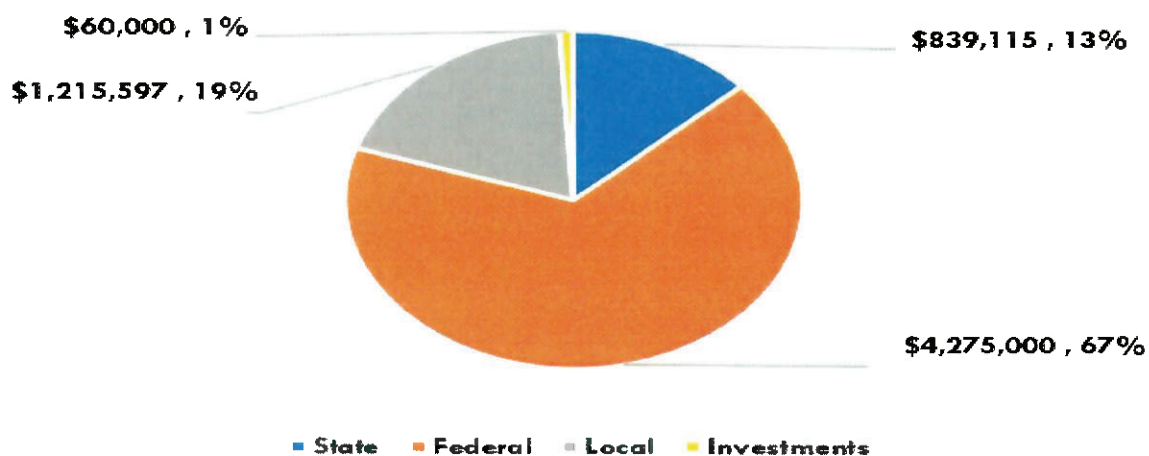
The historical property valuations are as follows:

2021	\$229,281,264
2020	\$222,680,621
2019	\$217,556,089
2018	\$224,261,565

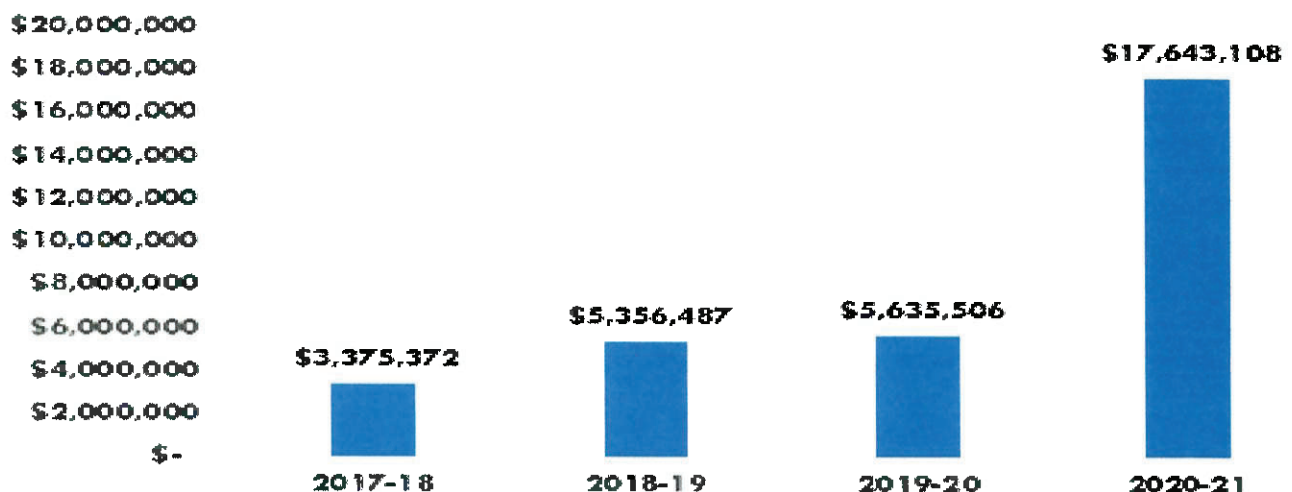
The historical Capital Outlay mil levy tax are as follows:

2021	4.692
2020	5.482
2019	7.970
2018	2.336

Capital Outlay Funding Sources



Capital Outlay Expense History



Capital Outlay

2020-2021 Budget

Geary County USD475 Board of Education approved a resolution on November 3, 2014 to allow for additional expenditure types to be charged to the Capital Outlay fund and raise the available Mil Levy rate to 8.000.

- Maintaining school property and equipment.
- Contracted services for custodial and maintenance.
- Maintenance of HVAC
- Bus and Vehicle Maintenance
- Maintenance of School Grounds
- Acquisition of Performance Uniforms
- Acquisition of Software

Funding

The Capital Outlay fund is provided funding from State, Federal, and Local resources. The State will match 78% of the locally assessed Mil Levy (Ad Valorem only) for the Capital Outlay fund. The higher the Mil Levy the more state aid is provided to the district.

During fiscal year 2020-21 the estimated state aid revenue will total \$839,115.

FUNDING HISTORY

	State	Local	Federal	Investments
2021	\$ 839,115	\$1,215,597	\$4,275,000	\$ 60,000
2020	\$ 952,173	\$1,298,721	\$4,775,874	\$ 615,767
2019	\$1,265,763	\$1,801,360	\$4,914,961	\$ 1,045,657
2018	\$ 356,577	\$ 619,266	\$3,648,942	\$ 619,469

* Expenditure Budget Authority

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	11,467,487	15,138,741	17,145,770	17,145,770
Cancel of Prior Year Encumbrance	03	0	0		
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2017 \$	05	9,544			
2018 \$	10	1,649,659	40,226		
2019 \$	15		1,090,133	86,609	86,609
2020 \$	20			927,867	1,075,788
1140 Delinquent Tax	25	63,718	60,670	18,759	28,124
1510 Interest on Idle Funds	30	1,045,657	615,767	60,000	60,000
July - December Estimate	35				30,000
1900 Other Revenue From Local Source	40	7,015	6,873	0	0
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	68,587	95,341	177,433	177,433
July - December Estimate	60				88,717
2450 Recreational Vehicle Tax	65	601	1,061	1,519	1,519
July - December Estimate	66				760
2460 Commercial Vehicle Tax	67	2,236	4,417	3,410	3,410
July - December Estimate	68				1,705
2600 Other County Revenue	70	0	0	0	0
July - December Estimate	75				0
2800 In Lieu of Taxes IRBs/Rental Excise	80	0	0	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	1,265,763	952,173	839,115	839,115
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	896,533	666,055	75,000	75,000
July - December Estimate	95				0
4590 Other Federal Aid	97	4,018,428	4,109,819	4,200,000	4,200,000
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	20,495,228	22,781,276	23,535,482	23,813,950
TOTAL EXPENDITURES & TRANSFERS	175	5,356,487	5,635,506	17,643,108	17,643,108
July - December Estimate	180	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	6,170,842
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	23,813,950
UNENCUMBERED CASH BALANCE JUNE 30	190	15,138,741	17,145,770	5,892,374	xxxxxxxxxxxx

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
EXPENDITURES:				
1000 Instruction				
600 Supplies - Performance Uniforms	205	740	0	21,875
650 Supplies - Technology Software	207	0	0	0
700 Property (Equipment & Furnishings)	210	178,494	20,408	58,893
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213	0	0	0
700 Property (Equipment & Furnishings)	215	0	0	0
2200 Instructional Support Staff				
650 Supplies - Technology Software	217	0	0	0
700 Property (Equipment & Furnishings)	220	0	0	0
2300 General Administration				
520 Insurance	221	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
650 Supplies - Technology Software	223	0	0	0
700 Property (Equipment & Furnishings)	225	2,502	0	0
2400 School Administration				
650 Supplies - Technology Software	227	0	0	0
700 Property (Equipment & Furnishings)	230	0	0	0
2500 Central Services				
100 Salaries				
120 NonCertified	236	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	237	0	0	0
220 Social Security	238	0	0	0
290 Other	239	0	0	0
650 Supplies - Technology Software	233	0	0	0
700 Property (Equipment & Furnishings)	235	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	315	0	0	0
220 Social Security	320	0	0	0
290 Other	325	0	0	0
300 Purchased Professional & Tech Svcs	330	0	0	0
400 Purchased Property Services				
411 Water/Sewer	333	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
420 Cleaning	335	2,335,960	3,632,744	4,600,000
430 Repairs & Maintenance	340	36,748	0	0
440 Rentals	345	0	0	0
460 Repair of Buildings	350	0	60,481	0
490 Other	355	16,303	0	0
500 Other Purchased Services	360	0	8,415	0
600 Supplies				
610 General Supplies	363	0	8,798	0
620 Energy				
621 Heating	361	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
622 Electricity	362	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
629 Other	364	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
650 Supplies - Technology Software	365	0	0	0
700 Property (Equipment & Furnishings)	240	165,773	119,011	37,340
2700 Transportation				
650 Supplies - Technology Software	370	0	0	0
700 Property (Equipment & Buses)	243	0	0	0
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375	0	0	0
200 Employee Benefits				
210 Insurance	380	0	0	0
220 Social Security	385	0	0	0
290 Other	390	0	0	0
300 Purchased Professional & Tech Svcs	395	0	0	0
400 Purchased Property Services	400	0	0	0
500 Other Purchased Services	405	0	0	0
600 Supplies	410	0	0	0
650 Supplies - Technology Software	415	0	0	0
700 Property (Equipment & Furnishings)	420	10,537	0	0
800 Other	425	0	0	0
2900 Other Support Services				
650 Supplies - Technology Software	430	0	0	0
700 Property (Equipment & Furnishings)	250	0	0	0
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255	0	0	0
4200 Land Improvement	260	0	0	0
4300 Architectural & Engineering Services	265	60,184	261,353	200,000
4500 New Building Acquisition & Construction	275	0	105,971	10,500,000
4600 Site Improvement	280	224,538	6,288	175,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	0	0	0
200 Fringe Benefits				
210 Insurance	287	0	0	0
220 Social Security	288	0	0	0
290 Other	289	0	0	0
400 Outside Contractors	290	2,324,708	1,412,037	2,050,000
4900 Other	291	0	0	0
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295	0	0	0
890 Commission & Postage	300	0	0	0
831 Principal	305	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,356,487	5,635,506	17,643,108

Driver Training

Funding received by a school district for the purpose of providing a driver education program to students must be deposited into a separate fund. Additionally all expenditures directly attributable to approved driver training programs shall be paid from the driver training fund.

These expenditures include but are not limited to salaries, textbooks, state fees, supplies, leases, insurance and work related insurances.

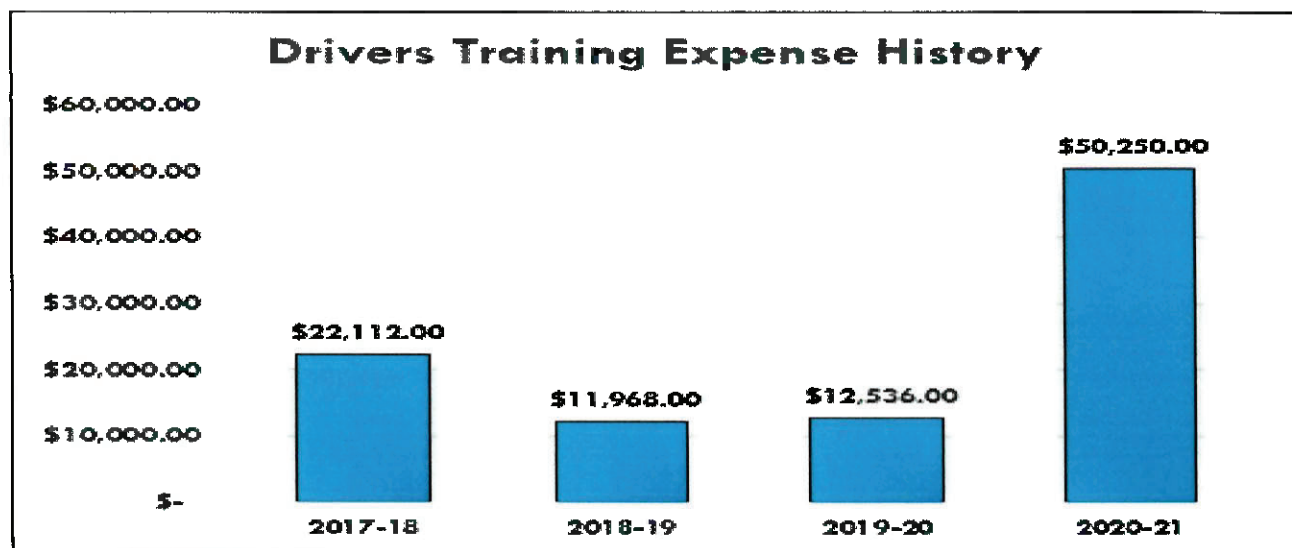
In order to qualify for State Financial aid the school must meet all of the standards and abide by all regulations. Reports are made annually to the State Board of Education to include the after school classes taught during the regular school year and the driver education classes that are taught during June and July. State department audits this program and the State payments are based upon this audit.

The District is contracted with Southeast Educational Service Center for 2019-20 to provide the services.

Funding

State aid for the driver education fund is based on \$75.00 per student. The estimated number of students participating in the district's 2020-21 driver's training program is 100. Funding is provided by state aid transferred from the General Fund and student charges of \$150.00. State aid is projected to be \$7,500 ($100 \times \75) with an additional \$15,000 in student charges totaling \$22,500 for fiscal year 2020-21.

Budget Expenditures



DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	25,769	43,950	55,769
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	21,329	12,395	15,000
3000 STATE SOURCES				
3208 State Safety Aid	25	8,820	11,960	7,500
3209 Motorcycle Safety Aid	35	0	0	0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	0	0	0
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	55,918	68,305	78,269
TOTAL EXPENDITURES & TRANSFERS	175	11,968	12,536	50,250
UNENCUMBERED CASH BALANCE JUNE 30	190	43,950	55,769	28,019

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	0
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	0
220 Social Security	225	0	0	0
290 Other	230	0	0	0
300 Purchased Professional and Technical Services	235	11,780	12,400	50,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Private Sources	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Supplemental(Teaching)	255	188	136	250
644 Textbooks	260	0	0	0
650 Supplies (Technology Related)	263	0	0	0
680 Miscellaneous Supplies	265	0	0	0
700 Property (Equipment & Furnishings)	270	0	0	0
800 Other	275	0	0	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
300 Purchased Professional and Technical Services	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional and Tech Services	355	0	0	0
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies				
640 Books (not textbooks) and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	0	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional and Tech Services	415	0	0	0
500 Other Purchased Services	420	0	0	0
600 Supplies	425	0	0	0
700 Property (Equipment & Furnishings)	430	0	0	0
800 Other	435	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	565	0	0	0
120 NonCertified	570	0	0	0
200 Employee Benefits				
210 Insurance	575	0	0	0
220 Social Security	580	0	0	0
290 Other	585	0	0	0
300 Purchased Professional and Technical Services	590	0	0	0
400 Purchased Property Services	595	0	0	0
500 Other Purchased Services	600	0	0	0
600 Supplies	605	0	0	0
700 Property (Equipment & Furnishings)	610	0	0	0
800 Other	615	0	0	0

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	445	0	0	0
220 Social Security	450	0	0	0
290 Other	455	0	0	0
300 Purchased Professional and Tech Services	460	0	0	0
400 Purchased Property Services	465	0	0	0
500 Other Purchased Services	470	0	0	0
600 Supplies				
610 General Supplies	475	0	0	0
620 Energy				
621 Heating	480	0	0	0
622 Electricity	485	0	0	0
626 Motor Fuel-not schoolbus	490	0	0	0
629 Other	495	0	0	0
680 Miscellaneous Supplies	500	0	0	0
700 Property (Equipment & Furnishings)	505	0	0	0
800 Other	510	0	0	0
2650 Vehicle Operations, Maintenance Services (Not Student Transportation)				
100 Salaries				
120 NonCertified	515	0	0	0
200 Employee Benefits				
210 Insurance	520	0	0	0
220 Social Security	525	0	0	0
290 Other	530	0	0	0
300 Purchased Professional and Tech Services	535	0	0	0
442 Rental of Vehicles	540	0	0	0
520 Insurance	545	0	0	0
626 Motor Fuel-not schoolbus	550	0	0	0
700 Property (Equipment & Furnishings)	555	0	0	0
800 Other	560	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	630	0	0	0
120 NonCertified	635	0	0	0
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
300 Purchased Professional and Tech Services	655	0	0	0
400 Purchased Property Services	660	0	0	0
500 Other Purchased Services	665	0	0	0
600 Supplies	670	0	0	0
700 Property (Equipment & Furnishings)	675	0	0	0
800 Other	680	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	11,968	12,536	50,250

Food Service

2020-2021

All revenue and expenditures attributable to the operation of the food service program must be deposited into the Food Service fund.

Under the budget law, schools must not exceed the published Food Service budget. This makes it necessary to estimate very closely the anticipated costs of food and fuel prices to meet the budget.

Additional funding is available to our school district if more free lunch applications are approved. Applications are part of the online enrollment process as well as mailed when the district determines the applications were not completed online or during walk in enrollment. Additionally, parents are sent text messages reminding them to complete the application. The completion of these applications are also used as data to determine the district's At Risk weightings.

<u>Number Lunches Served Annually:</u>		<u>Average Number Students Served:</u>		<u>Free(F)/Reduced(Re) Applications:</u>	
2020	534,134	2020	3,087	2020	2,597 (F) 1,199 (Re)
2019	632,042	2019	3,830	2019	2,756 (F) 1,399 (Re)
2018	689,404	2018	4,153	2018	2,737 (F) 1,522 (Re)
2017	640,438	2017	4,271	2017	2,147 (F) 1,639 (Re)

Meal Prices

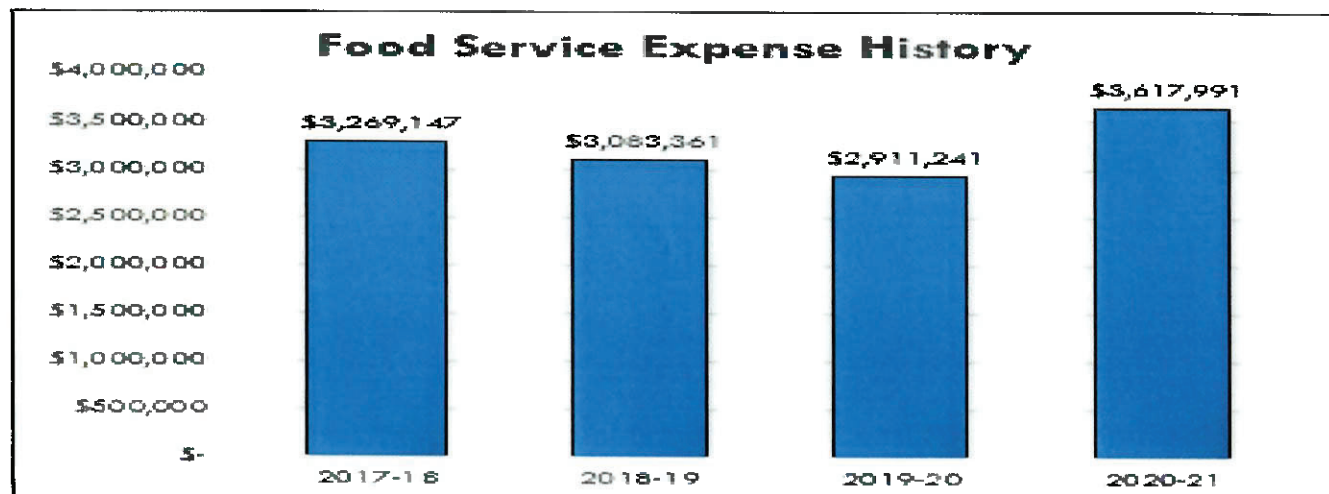
The school district student food prices for fiscal year 2020-21 will not be increased.

Lunch Prices are:

Grades K-5	\$2.75
Grades 6-8	\$2.85
Grades 9-12	\$2.90
Adults	\$3.80

Breakfast Prices are:

Grades K-5	\$1.90
Grades 6-8	\$1.90
Grades 9-12	\$1.90
Adults	\$2.35



2020-2021

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

			TOTAL			DISTRICT		TOTAL	
SCHOOL NUTRITION PROGRAMS			ANNUAL	FEDERAL	STATE	LOCAL		7-1-2020 to 6-30-2021	
			MEALS	RATE	Reimbursement	RATE	PRICE	REVENUE	
LUNCH									
Paid	Elem	1.	116,480	.6275	\$73,091	.0400	\$4,659	2.75	\$398,070
	Jr. High	2.	46,950	.6275	\$29,461	.0400	\$1,878	2.85	\$165,147
	Sr. High	3.	30,250	.6275	\$18,982	.0400	\$1,210	2.90	\$107,917
Free		4.	320,650	3.7175	\$1,192,016	.0400	\$12,826		\$1,204,842
Reduced		5.	119,390	3.3175	\$396,076	.0400	\$4,776	0.40	\$448,608
Adult		6.	2,500					3.80	\$9,500
	TOTAL	7.	636,220		\$1,709,626		\$25,349	\$599,109	\$2,334,084
BREAKFAST									
Paid	Elem	8.	41,300	.3100	\$12,803			1.90	\$91,273
	Jr. High	9.	12,100	.3100	\$3,751			1.90	\$26,741
	Sr. High	10.	7,100	.3100	\$2,201			1.90	\$15,691
Free		11.	175,910	1.8400	\$323,674				\$323,674
Reduced		12.	52,120	1.5400	\$80,265			0.30	\$95,901
Adult		13.	750					2.35	\$1,763
	TOTAL	14.	289,280		\$422,694			\$132,349	\$555,043
SNACKS									
Paid	Elem	15.	0	.0800	\$0			0.00	\$0
	Jr. High	16.	0	.0800	\$0			0.00	\$0
	Sr. High	17.	0	.0800	\$0			0.00	\$0
Free		18.	34,660	.9400	\$32,580				\$32,580
Reduced		19.	0	.4700	\$0			0.15	\$0
Adult		20.	0					0.00	\$0
	TOTAL	21.	34,660		\$32,580			\$0	\$32,580
SPECIAL MILK PROGRAM									
MILK									
Paid		22.	0	.2150	\$0			0.00	\$0
Free-Avg Dealer Cost		23.	0		\$0				\$0
	TOTAL	24.	0		\$0			\$0	\$0
CHILD & ADULT CARE FOOD PROGRAM									
BREAKFAST									
Paid	Elem	25.	0	.3100	\$0			0.00	\$0
	Jr. High	26.	0	.3100	\$0			0.00	\$0
	Sr. High	27.	0	.3100	\$0			0.00	\$0
Free		28.	0	1.8400	\$0				\$0
Reduced		29.	0	1.5400	\$0				\$0
Adult		30.	0					0.00	\$0
	TOTAL	31.	0		\$0			\$0	\$0
LUNCH									
Paid	Elem	32.	0	.5575	\$0			0.00	\$0
	Jr. High	33.	0	.5575	\$0			0.00	\$0
	Sr. High	34.	0	.5575	\$0			0.00	\$0
Free		35.	0	3.6475	\$0				\$0
Reduced		36.	0	3.2475	\$0				\$0
Adult		37.	0					0.00	\$0
	TOTAL	38.	0		\$0			\$0	\$0
SNACKS									
Paid	Elem	39.	8,556	.0800	\$684			0.00	\$684
	Jr. High	40.	0	.0800	\$0			0.00	\$0
	Sr. High	41.	0	.0800	\$0			0.00	\$0
Free		42.	15,950	.9400	\$14,993				\$14,993
Reduced		43.	10,185	.4700	\$4,787				\$4,787
Adult		44.	0					0.00	\$0
	TOTAL	45.	34,691		\$20,464			\$0	\$20,464
SUPPER									
Paid	Elem	46.	0	.5575	\$0			0.00	\$0
	Jr. High	47.	0	.5575	\$0			0.00	\$0
	Sr. High	48.	0	.5575	\$0			0.00	\$0
Free		49.	0	3.6475	\$0				\$0
Reduced		50.	0	3.2475	\$0				\$0
Adult		51.	0					0.00	\$0
	TOTAL	52.	0		\$0			\$0	\$0

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE
2020-2021

USD# 475

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 7-1-2020 to 6-30-2021
SUMMER FOOD SERVICE PROGRAM									
BREAKFAST									
Free	53.	6,250	2.3450	\$14,656					\$14,656
Adult (if charge)	54.	0				0.00	\$0	\$0	
TOTAL	55.	6,250		\$14,656			\$0	\$14,656	
LUNCH									
Free	56.	10,000	4.1025	\$41,025	\$0				\$41,025
Adult (if charge)	57.	34				3.15	\$128	\$128	
TOTAL	58.	10,034		\$41,025			\$128	\$41,153	
SNACKS									
Free	59.	1,400	.9700	\$1,358					\$1,358
Adult (if charge)	60.	0				0.001	\$0	\$0	
TOTAL	61.	1,400		\$1,358			\$0	\$1,358	
SUPPER									
Free	62.	0	4.1025	\$0					\$0
Adult (if charge)	63.	0				0.00	\$0	\$0	
TOTAL	64.	0		\$0			\$0	\$0	
OTHER CASH									
Sales/Income	65.	XXXXXXXXXX		XXXXXXXXXX		XXXXXX		\$0	
Total Income	66.	XXXXXXXXXX		\$2,242,403	\$25,349		\$731,586	\$2,999,338	

FOOD SERVICE	Code 24 Line	12 mo. 2019-2020 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	526,452	573,568	598,874
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	2,072	2,682	500
1000 Food Service				
1611 Student Sales (Lunch)	15	694,223	602,326	589,609
1612 Student Sales (Breakfast)	25	0	0	130,586
1613 Student Sales (Spec Milk)	35	0	0	0
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	630	325	11,391
1990 Miscellaneous	55	7,897	10,471	5,000
3000 STATE SOURCES				
3203 School Food Assistance	65	68,352	42,005	25,349
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	2,357,303	2,278,738	2,242,403
4590 Other Federal Aid	80	0	0	110,000
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	XXXXXXXXXXXX
RESOURCES AVAILABLE	170	3,656,929	3,510,115	3,713,712
TOTAL EXPENDITURES & TRANSFERS	175	3,083,361	2,911,241	3,617,991
UNENCUMBERED CASH BALANCE JUNE 30	190	573,568	598,874	95,721

All local resources should be accurately recorded in columns 1, 2, and 3.

FOOD SERVICE EXPENDITURES	Code 24 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	215	0	0	0
220 Social Security	220	0	0	0
290 Other	225	0	0	0
400 Purchased Property Services				
411 Water/Sewer	230	6,053	5,569	6,675
490 Other	235	0	0	0
500 Other Purchased Services	240	0	0	0
600 Supplies				
610 General Supplies	245	0	0	0
620 Energy				
621 Heating	250	0	0	0
622 Electricity	255	0	0	0
626 Motor Fuel-not schoolbus	260	0	0	0
629 Other	265	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	0	0	0
800 Other	280	0	0	0
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285	920	0	0
120 NonCertified	290	1,006,911	1,013,880	1,290,686
200 Employee Benefits				
210 Insurance	295	82,825	103,436	96,650
220 Social Security	300	73,652	74,092	99,385
290 Other	305	5,660	1,798	7,745
500 Other Purchased Services				
520 Insurance	310	0	0	0
570 Food Service Management	315	0	0	0
590 Other Purchased Services	320	20,773	11,566	22,600
600 Supplies				
630 Food & Milk	325	1,634,148	1,527,789	1,800,000
680 Miscellaneous Supplies	330	172,030	150,433	189,250
700 Property (Equipment & Furnishings)	335	35,023	6,418	61,000
800 Other	340	45,366	16,260	44,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	3,083,361	2,911,241	3,617,991

Professional Development

Professional development remains an integral part of USD475's education system.

Geary County USD475 provides staff training opportunities are focused to support the district's goals and support the success of teachers in the classroom. Training scheduled for fiscal year 2020-21 includes, but is not limited to, the following:

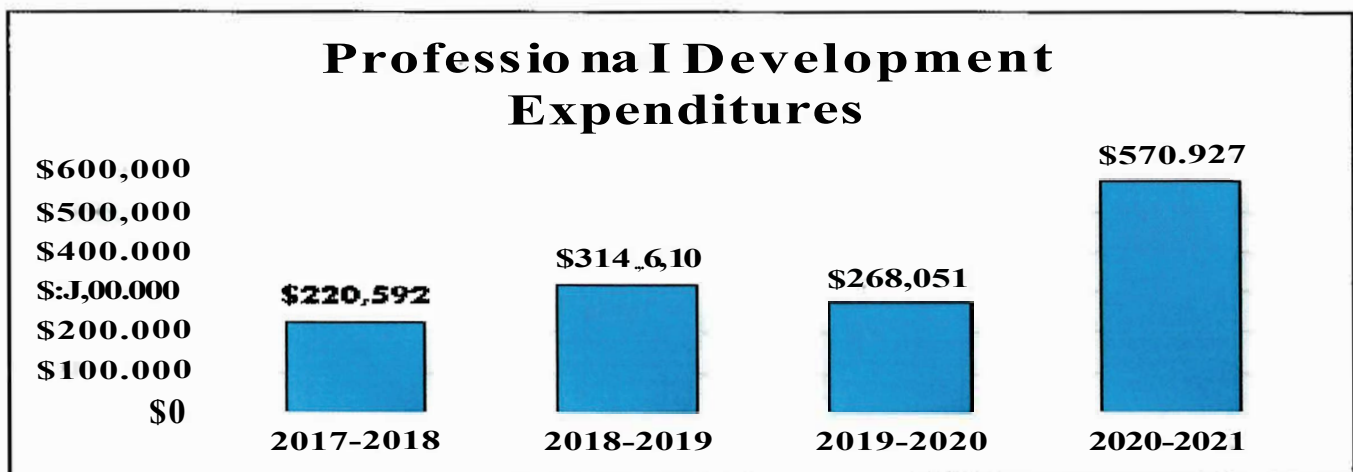
- Wonders /FastBridge - FY21 English Language Adoption K-6TH
- Safe and Civil Schools
- Cooperative Learning (KAGAN Strategies)
- Learning Labs (Math Fluency, Early Reading Strategies, STEM, etc.)
- American Red Cross CPR
- General Session - FY21 New/Returning Teacher Training

Funding

During the 2017 legislative session state aid for professional development was reinstated as 50% of the expenses spent in the account (i.e. \$300,000 budget x 50% = \$150,000 in state aid). Unfortunately, for 2020-21 there is only enough funds to provide 30% of the 50%. State aid for 2020-21 will be budgeted at \$45,000.

All other funding to support the fund is transferred from the General Fund or the Supplemental (LOB) fund. Additionally, the district receives Federal Title IIA funding for professional development which is also used to pay for professional development (funding is budgeted in Code 7 - Federal Funds). The federal funds and grants are expended first and then the professional development funds are expended last.

Professional Development Expenditures



PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	264,743	232,212	620,464
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	1,523	2,409	0
3000 STATE SOURCES				
3204 Professional Development Aid	25	40,556	33,806	45,000
4000 FEDERAL SOURCES				
4500 Aid	40	0	40	0
5000 OTHER				
5206 Transfer From General	45	240,000	100,000	380,562
5208 Transfer From Supplemental General	50	0	457,180	0
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	546,822	825,647	1,046,026
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	134,931	128,477	250,000
120 NonCertified	215	24,599	12,876	13,135
200 Employee Benefits				
210 Insurance (Employee)	220	0	2,887	0
220 Social Security	225	12,251	10,480	20,130
290 Other	230	633	140	350
300 Purchased Professional and Technical Services	235	34,360	30,292	250,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services	240	106,582	19,091	32,312
600 Supplies				
640 Books (not textbooks) and Periodicals	245	0	0	5,000
650 Technology Supplies	250	0	0	0
680 Miscellaneous Supplies	255	1,254	940	0
700 Property (Equipment & Furnishings)	260	0	0	0
800 Other	265	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	270	0	0	0
120 NonCertified	275	0	0	0
200 Employee Benefits				
210 Insurance	280	0	0	0
220 Social Security	285	0	0	0
290 Other	290	0	0	0
300 Purchased Professional and Technical Services	295	0	0	0
400 Purchased Property Services	300	0	0	0
500 Other Purchased Services	305	0	0	0
600 Supplies	310	0	0	0
700 Property (Equipment & Furnishings)	315	0	0	0
800 Other	320	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	327	0	0	0
120 NonCertified	330	0	0	0
200 Employee Benefits				
210 Insurance	335	0	0	0
220 Social Security	340	0	0	0
290 Other	345	0	0	0
300 Purchased Professional and Technical Services	350	0	0	0

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
400 Purchased Property Services	355	0	0	0
500 Other Purchased Services	360	0	0	0
600 Supplies	365	0	0	0
700 Property (Equipment & Furnishings)	370	0	0	0
800 Other	375	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	314,610	205,183	570,927
UNENCUMBERED CASH BALANCE JUNE 30	190	232,212	620,464	475,099

Parent Education

The Parent as Teachers mission is to promote early development, learning, and health of children by supporting and engaging their parents and caregivers. The goals and objectives align with Kansas Early Learning Standards as required by Kansas Parents as Teachers.

Program Goals:

- Increase parent knowledge of early childhood development and improve parenting practices.
- Provide early detection of developmental delays and health issues.
- Increase children's school readiness and school success.

This program supports the USD475 District goals of increasing the graduation rate and Behavioral, Social, and Emotional Learning.

The program provides services for families with children prenatal-36 months. Personal visits are provided monthly or bi-monthly according to need with emphasis on strengthening the Protective Factors in each family and in creating parent knowledge of development. Parenting groups will be offered to families on a monthly basis focusing on child development.

Additionally, the program provides children enrolled free hearing, vision, dental, health, and nutrition screening within six months of the enrollment date. Recommendations are made by trained professionals to parents regarding further action required.

Funding

Parents as Teachers (PAT) is a matching grant awarded by the state. The district must match at a minimum \$.50 cents of every dollar of the grant to qualify for the state aid. In 2020-21 the funding was estimated to be approved at \$145,070 with a district match of \$72,535 totaling \$217,605. Extra funding is budgeted as time to time the state provides additional funding during the second half of the school year.

2020-2021

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	129,008	110,592	87,998
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05	0	0	0
1510 Interest on Idle Funds	15	0	0	0
1900 Other Revenue From Local Source	25	2,000	0	0
3000 STATE SOURCES				
3216 Parent Education Aid	35	142,217	145,070	145,070
4000 FEDERAL SOURCES				
4500 Aid	45	0	0	0
5000 OTHER				
5206 Transfer From General	55	53,047	50,000	75,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxx
RESOURCES AVAILABLE	170	326,272	305,662	308,068
TOTAL EXPENDITURES & TRANSFERS	175	215,680	217,664	233,264
UNENCUMBERED CASH BALANCE JUNE 30	190	110,592	87,998	74,804

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	13,074	17,209	0
120 NonCertified	215	144,068	148,074	187,528
200 Employee Benefits				
210 Insurance (Employee)	220	12,796	16,534	23,100
220 Social Security	225	11,683	11,718	14,439
290 Other	230	855	2,812	750
300 Purchased Professional and Technical Services	235	0	985	0
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
561 Payment to Other School District	240	0	0	0
564 Payment to Coops/Interlocal	245	0	0	0
590 Other	250	1,738	787	4,000
600 Supplies				
640 Books(not textbooks) and Periodicals	255	0	0	0
650 Technology Supplies	260	0	0	0
680 Miscellaneous Supplies	265	23,361	10,100	3,447
700 Property (Equipment & Furnishings)	270	4,259	2,172	0
800 Other	275	0	0	0

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional and Technical Services	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	3,846	33	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	330	0	0	0
120 Non-Certified	335	0	0	0
200 Employee Benefits				
210 Insurance	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional and Technical Services	355	0	0	0
400 Purchased Property Services	360	0	0	0
500 Other Purchased Services	365	0	0	0
600 Supplies	370	0	0	0
700 Property (Equipment & Furnishings)	375	0	0	0
800 Other	380	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	390	0	0	0
120 NonCertified	395	0	0	0
200 Employee Benefits				
210 Insurance	400	0	0	0
220 Social Security	405	0	0	0
290 Other	410	0	0	0
300 Purchased Professional and Technical Services	415	0	0	0
400 Purchased Property Services	420	0	7,240	0
500 Other Purchased Services	425	0	0	0
600 Supplies	430	0	0	0
700 Property (Equipment & Furnishings)	435	0	0	0
800 Other	440	0	0	0
TOTAL EXPENDITURES & TRANSFERS	xxxx	215,680	217,664	233,264

Special Education

The school district is required to provide a free appropriate public education to all children with exceptionalities between ages 3 and 21, inclusive, including children with disabilities who have been suspended or expelled from school. It is policy that a free education be available to any child with an exceptionality who needs special education and related services even though the child is advancing from grade to grade.

This district must identify, locate and evaluate all children who are in need of special education and related services. The district must develop an individualized education program (IEP) for each child with an exceptionality that needs special education. The IEP shall be designed to meet the unique needs of the child and be reviewed and revised as often as necessary, but at least annually.

Additionally, the district offers an Infant Toddler program (Part C). The purpose is to enhance the development of infants and toddlers with disabilities, to minimize their potential for developmental delays and to recognize the significant brain development that occurs during the child's first three years, and to enhance capacity of families to

Funding

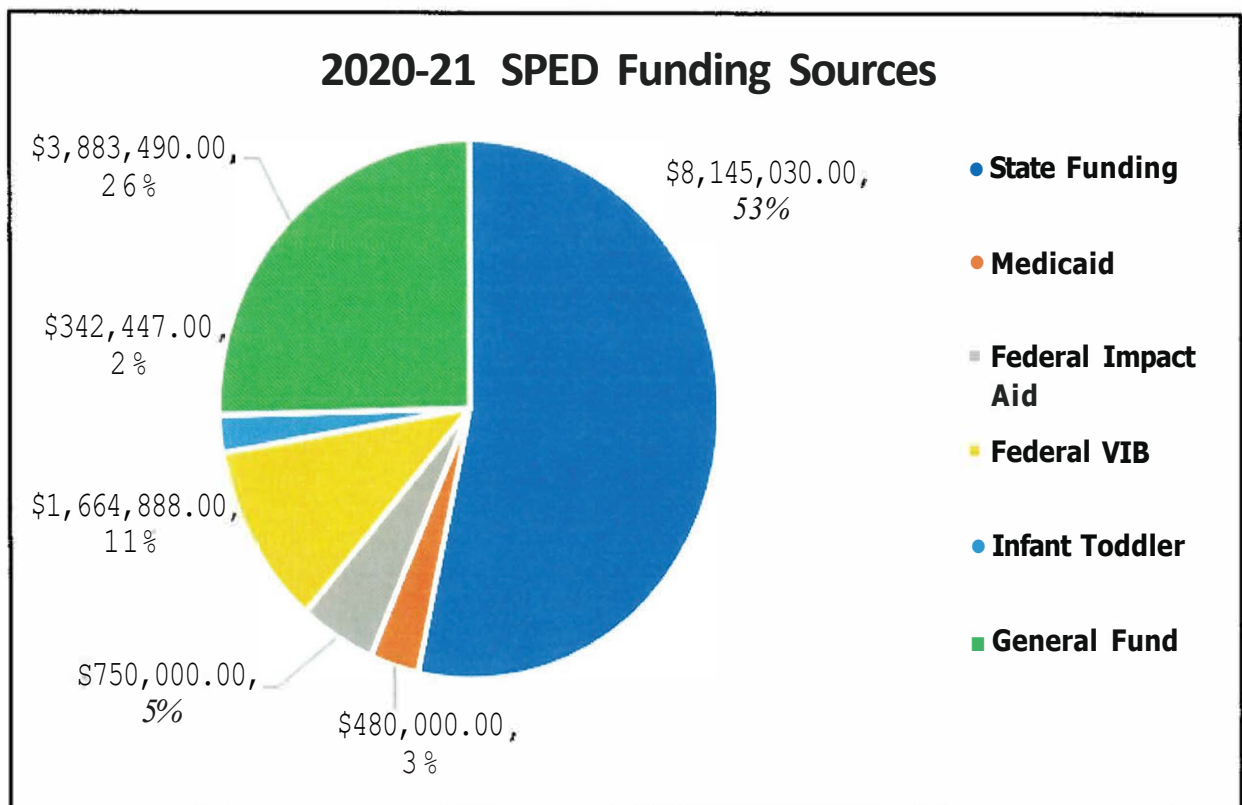
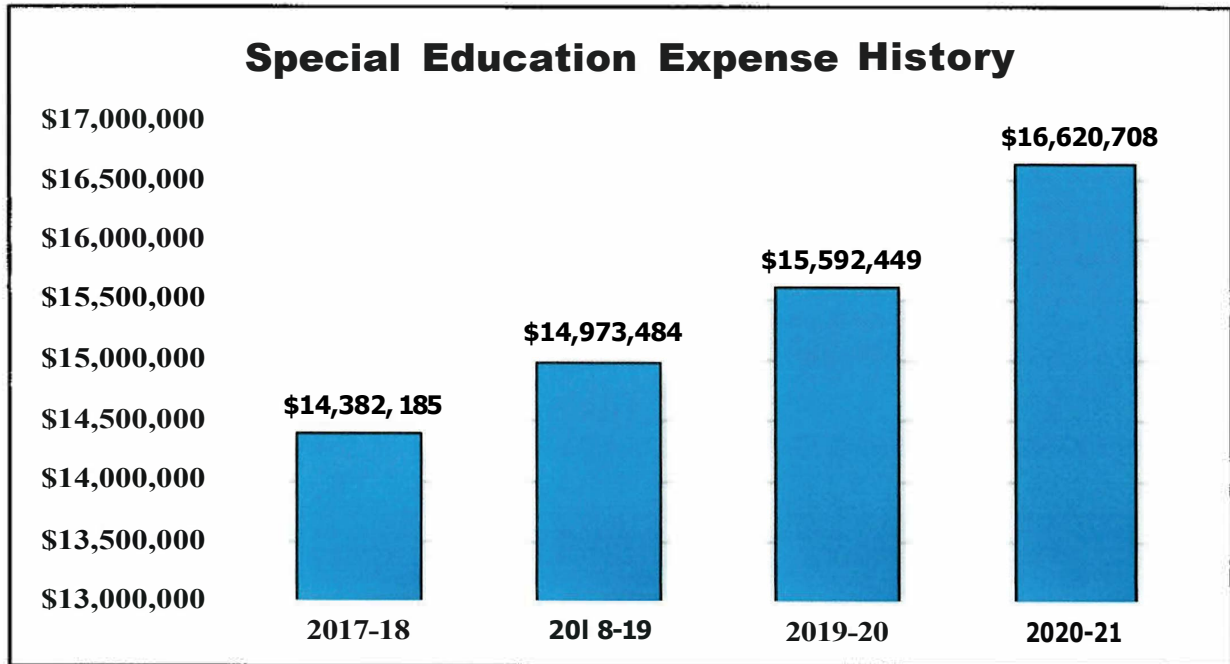
State E11odiog

State Aid is determined by multiplying the number of full time equivalent of special education teachers (1.0) and paraprofessionals (.40) by \$29,510.(Refer to form 118 for breakdown). Additionally the state pays for 80% of the transportation costs along with any catastrophic state aid that is needed due to the severity of the child's disability. Additional general or supplemental general funding is allocated to meet policy regarding required services and maintenance of effort.

Federal Eimdiog

- Title VIB Federal Aid: Allocation is based upon the December 1st count of students with disabilities. Funding is used for students age 3-21. The amounts are allocated to specific age groups. The district allocation is \$1,613,490 to be spent primarily on salaries, benefits, and professional development.
- Impact Aid: Based on prior year count of military affiliated students. Funding is estimated at \$750,000. The levels change as student populations fluctuate.
- Medicaid: Estimated reimbursement is \$480,000 for covered services.
- Infant Toddler; Federal funding estimated at \$342,447 for services.

Special Education Expenditure History



KANSAS STATE BOARD OF EDUCATION

USD# 475

FORM 118

2020-2021 ESTIMATED SPECIAL EDUCATION REVENUE

GENERAL FUND —SPECIAL EDUCATION AID

(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>155.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>245.0</u> times .4 =	<u>98.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>253.0</u>
4. Estimated State Aid due from 7-1-2020 to 6-30-2021 (Line 3 x \$29,510)	<u>\$7,466,030</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>\$25,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$680,000</u>
7. Insurance	<u>\$0</u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u>\$0</u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u>\$50,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u>\$0</u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>\$0</u>
12. Teacher travel (in-district)	<u>\$40,000</u>
13. Total of Lines 5 through 12	<u>\$795,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u>\$40,000</u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$755,000</u>
16. Total Estimated Transportation Aid (7-1-2020 to 6-30-2021) (Line 15 x 80%)	<u>\$604,000</u>
17. Estimated Catastrophic State Aid (7-1-2020 to 6-30-2021)	<u>\$25,000</u>
18. Estimated Medicaid Replacement State Aid	<u>\$50,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2020 to 6-30-2021)	<u>\$0</u>
20. Total Estimated Special Education Aid (7-1-2020 to 6-30-2021) (Line 4+16+17+18+19)	<u>\$8,145,030</u>

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,685,876	2,904,713	2,592,406
Cancel of Prior Year Encumbrances	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	0	0	0
1900 Other Revenue From Local Source	15	955	1,935	3,000
1980 Reimbursements	20	33,758	30,293	
3000 STATE SOURCES				
3211 Deaf/Blind	35	0	0	0
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45	1,034,921	655,719	750,000
4560 Aid Regular*	55	1,610,005	1,603,524	1,664,888
4570 Medicaid	60	348,789	480,712	480,000
4595 CARES Act	67		0	137,751
4590 Other Reserve Grants in Aid	65	315,693	307,086	342,447
5000 OTHER				
5206 Transfer From General	75	10,858,865	12,200,873	12,025,520
5208 Transfer From Supplemental General	80	1,989,335	0	0
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	17,878,197	18,184,855	17,996,012
TOTAL EXPENDITURES & TRANSFERS	175	14,973,484	15,592,449	16,620,708
UNENCUMBERED CASH BALANCE JUNE 30	190	2,904,713	2,592,406	1,375,304

* This would include regular allocations.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	5,209,575	5,470,938	5,868,098
120 NonCertified	215	3,959,867	4,251,320	4,430,077
200 Employee Benefits				
210 Insurance (Employee)	220	630,938	745,132	720,962
220 Social Security	225	664,806	701,376	792,959
290 Other	230	56,129	44,259	51,490
300 Purchased Professional and Tech Services	235	5,303	12,609	22,000
400 Purchased Property Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
563 Tuition/Priv Sources	245	6,664	4,639	15,000
564 Payment to Spec Education Coop/Interlocal (Assessments)*	250	0	0	0
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	0	0	0
590 Other	255	25,734	5,497	17,250
600 Supplies				
610 General Supplemental(Teaching)	260	52,016	46,608	54,100
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	1,326	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	2,646	0	0
800 Other	280	13,031	4,981	23,386

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,060,738	2,305,558	2,377,733
120 NonCertified	290	234,762	220,859	225,276
200 Employee Benefits				
210 Insurance (Employee)	295	84,544	100,746	115,414
220 Social Security	300	169,130	186,639	200,431
290 Other	305	28,588	29,981	30,280
300 Purchased Professional and Tech Services	310	286,789	146,842	164,000
400 Purchased Property Services	313	1,444	0	1,200
500 Other Purchased Services	315	28,206	23,932	38,400
600 Supplies	320	45,479	24,187	48,550
700 Property (Equipment & Furnishings)	325	0	0	0
800 Other	330	3,199	3,297	14,020
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	133,748	72,843	81,090
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	4,247	3,810	4,200
220 Social Security	350	10,057	5,907	6,205
290 Other	355	746	486	582
300 Purchased Professional and Tech Services	360	3,742	6,004	14,412
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	4,381	9,409	20,000
600 Supplies				
640 Books(not textbooks)and Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	354	952	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	0	0	0
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	268,068	256,065	275,000
120 NonCertified	400	173,448	161,455	165,000
200 Employee Benefits				
210 Insurance (Employee)	405	21,833	11,599	20,305
220 Social Security	410	32,124	31,470	33,880
290 Other	415	2,141	1,780	2,200
300 Purchased Professional and Tech Services	420	0	0	0
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services	430	6,382	2,197	1,500
600 Supplies	435	0	707	1,000
700 Property (Equipment & Furnishings)	440	8	0	0
800 Other	445	0	0	0
2400 School Administration				
100 Salaries				
110 Certified	450	39,622	41,474	42,305
120 NonCertified	455	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	460	2,812	2,842	0
220 Social Security	465	2,708	2,853	3,257
290 Other	470	180	154	158
300 Purchased Professional and Tech Services	475	0	0	0
500 Other Purchased Services	480	195	372	500

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
600 Supplies	485	9,536	3,031	0
700 Property (Equipment & Furnishings)	490	269	0	0
800 Other	495	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	800	0	0	0
120 Non-Certified	805	0	0	0
200 Employee Benefits				
210 Insurance	810	0	0	0
220 Social Security	815	0	0	0
290 Other	820	0	0	0
300 Purchased Professional and Technical Svcs	825	0	0	0
400 Purchased Property Services	830	0	0	0
500 Other Purchased Services	835	0	0	0
600 Supplies	840	0	0	0
700 Property (Equipment & Furnishings)	845	0	0	0
800 Other	850	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	505	0	0	0
220 Social Security	510	0	0	0
290 Other	515	0	0	0
300 Purchased Professional and Tech Services	520	0	0	0
400 Purchased Property Services				
411 Water/Sewer	525	0	0	0
420 Cleaning	530	0	0	0
430 Repairs & Maintenance	535	0	0	0
440 Rentals	540	0	0	0
490 Other	545	0	0	0
500 Other Purchased Services	550	2,743	3,172	0
600 Supplies				
610 General Supplies	555	0	0	0
620 Energy				
621 Heating	560	0	1,130	0
622 Electricity	565	0	0	0
626 Motor Fuel (not schoolbus)	570	0	0	0
629 Other	575	0	0	0
680 Miscellaneous Supplies	580	0	0	0
700 Property (Equipment & Furnishings)	585	0	0	0
800 Other	590	0	0	0
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	16,452	15,485	18,564
200 Employee Benefits				
210 Insurance	600	3	3	0
220 Social Security	605	1,235	1,184	1,420
290 Other	610	55	15	19
400 Purchased Property Services	615	0	0	0
600 Supplies	620	0	0	0
700 Property (Equipment & Furnishings)	625	0	0	0
800 Other	630	0	0	0
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635	0	0	0

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
200 Employee Benefits				
210 Insurance	640	0	0	0
220 Social Security	645	0	0	0
290 Other	650	0	0	0
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655	0	0	0
490 Other	660	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	665	615,205	615,741	656,380
519 Mileage in Lieu of Trans	670	0	0	0
520 Insurance	675	0	0	0
590 Other Purchased Services	680	6,055	0	3,200
600 Supplies				
626 Motor Fuel	685	43,956	10,909	58,905
680 Miscellaneous Supplies	690	0	0	0
730 Equip (Including Buses)	695	0	0	0
800 Other	700	0	0	0
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	705	0	0	0
200 Employee Benefits				
210 Insurance	710	0	0	0
220 Social Security	715	0	0	0
290 Other	720	0	0	0
300 Purchased Professional and Tech Services	725	0	0	0
400 Purchased Property Services	730	0	0	0
500 Other Purchased Services	735	0	0	0
700 Property (Equipment & Furnishings)	740	0	0	0
800 Other	745	0	0	0
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750	0	0	0
200 Employee Benefits				
210 Insurance	755	0	0	0
220 Social Security	760	0	0	0
290 Other	765	0	0	0
300 Purchased Professional and Tech Services	770	0	0	0
400 Purchased Property Services	775	0	0	0
500 Other Purchased Services	780	0	0	0
600 Supplies	785	0	0	0
700 Property (Equipment & Furnishings)	790	0	0	0
800 Other	795	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	860	0	0	0
120 NonCertified	865	0	0	0
200 Employee Benefits				
210 Insurance	870	0	0	0
220 Social Security	873	0	0	0
290 Other	880	0	0	0
300 Purchased Professional and Tech Services	885	0	0	0
400 Purchased Property Services	890	0	0	0
500 Other Purchased Services	895	0	0	0
600 Supplies	900	0	0	0
700 Property (Equipment & Furnishings)	905	0	0	0
800 Other	910	265	0	0
TOTAL EXPENDITURES & TRANSFERS	xxx	14,973,484	15,592,449	16,620,708

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

Career and Post Secondary Education

All expenditures attributable to approved vocational education programs shall be paid from the Career and Post Secondary Education fund (formerly the Vocational Fund). The programs which receive approval of the extra career and post secondary education weighting and all Carl Perkins grants should be paid from the Career and Post Secondary Education funds. These expenditures include but are not limited to salaries, benefits, textbooks, software, student supplies, and replacement of equipment.

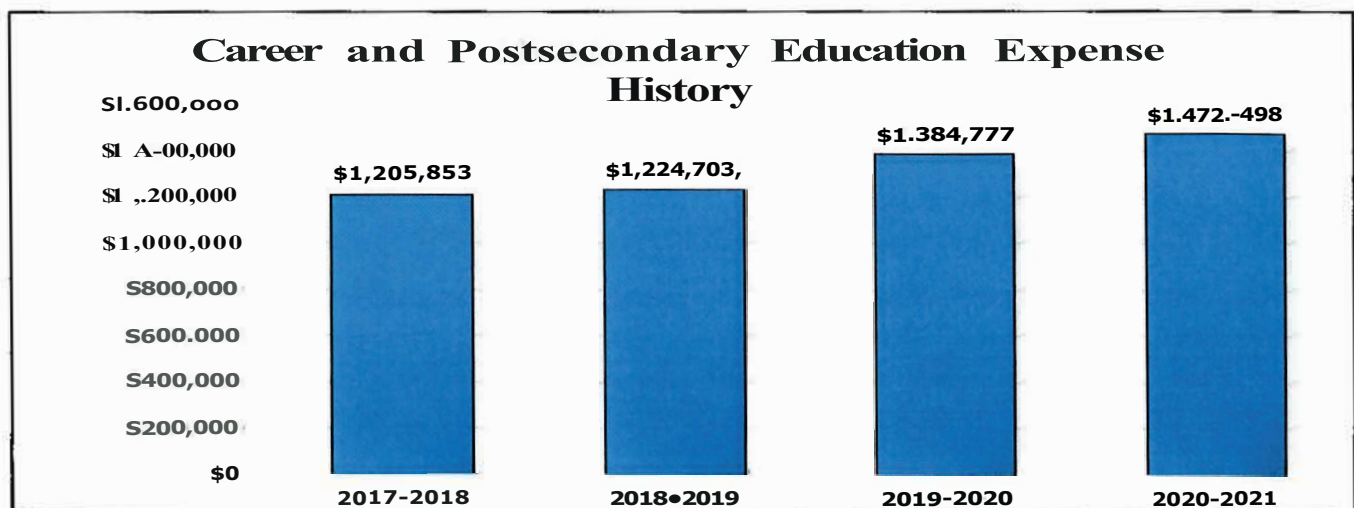
Carl Perkins is part of the Career and Post Secondary Education fund. The grant funding is mainly used for professional development, new pathway equipment, and substitutes during teacher professional development.

The high school offers the following career and post secondary pathways:

- | | | |
|---|--------------------------------|-------------------|
| -Agriculture Science | -Marketing | -AV Communication |
| -Architecture and Construction | -AV Communication | -Culinary |
| -Education and Training | -Teaching/ Training | -STEM |
| -Mobile Equipment Repair (Auto) | -Business Finance | -Early Childhood |
| -Fashion, Apparel, Interior Design | -Production (Welding) | -Health Science |
| -Law, Public Safety, Corrections,
and Security | -Web and Digital Communication | |

Funding

The career technical education weighting of a district is determined by multiplying the FTE enrollment in approved career technical education programs by 50%.



CAREER AND POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,362,258	1,015,676	1,146,128
Cancel of Prior Year Encumbrance	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	0	0	0
1315 Individual (Summer Schoon	15	0	0	0
1320 Other School District/Govt Sources In-State	25	0	0	0
1510 Interest on Idle Funds	35	0	0	0
1700 Student Activities/Reimbursement)	45	0	0	
1900 Other Revenue From Local Source				
1910 User Char:Jes	55	0	0	0
1940 Sale & Rent ofTextbook	65	0	0	0
1990 Miscellaneous	75	0	121,290	125,000
3000 STATE SOURCES				
3225 GTE Transportation State Aid	80	0	0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Reaular Aid	115	78,121	93,939	105,000
4532 Soecial Proiect Aid	125	0	0	0
4590 Other Federal Aid	130	0	0	0
5000 OTHER				
5206 Transfer From General	135	800,000	1,300,000	1,300,000
5208 Transfer From Sunnlemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	XXXXXXXXXX
RESOURCES AVAILABLE	170	2,240,379	2,530,905	2,676,128
TOTAL EXPENDITURES & TRANSFERS	175	1,224,703	1,384,777	1,472,498
UNENCUMBERED CASH BALANCE JUNE 30	190	1,015,676	1,146,128	1,203,630

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	906,831	1,050,783	1,118,172
120 NonCertified	215	0	0	0
200 Employee Benefits				
210 Insurance /Emoloyee\	220	52,311	68,160	68,270
220 Social Security	225	64,374	75,216	8,560
290 Other	230	4,625	3,750	3,987
300 Purchased Professional and Technical Services	235	2,500	0	0
400 Purchased Prooerty Services	237	0	0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
564 Payment to Vocational Education Coop	245	0	0	0
590 Other	250	0	0	0
600 Supplies				
610 General Sunnlemental ffeachina)	255	30,342	23,286	99,753
644 Textbooks	260	0	5,538	0
650 Suoolies (Technoloav Related)	263	7,498	13,006	10,400
680 Miscellaneous Supnlies	265	100,353	89,063	98,100
700 Prooerty /Eouiment & Furnishinas)	270	9,754	22,860	12,700
800 Other	275	1,227	613	27,401

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo. 2018-2019 Actual (1)	12 mo. 2019-2020 Actual (2)	12 mo. 2020-2021 Budget (3)
2100 Student Support Services				
100 Salaries				
110 Certified	280	0	0	0
120 NonCertified	285	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	290	0	0	0
220 Social Security	295	0	0	0
290 Other	300	0	0	0
300 Purchased Professional and Technical Services	305	0	0	0
400 Purchased Property Services	307	0	0	0
500 Other Purchased Services	310	0	0	0
600 Supplies	315	0	0	0
700 Property (Equipment & Furnishings)	320	0	0	0
800 Other	325	0	0	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	0	0	0
120 NonCertified	335	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	340	0	0	0
220 Social Security	345	0	0	0
290 Other	350	0	0	0
300 Purchased Professional and Technical Services	355	2,659	11,953	8,035
400 Purchased Property Services	357	0	0	0
500 Other Purchased Services	360	41,929	16,328	13,945
600 Supplies				
640 Books(not textbooks)and Periodicals	365	0	0	0
650 Technology Supplies	370	0	0	0
680 Miscellaneous Supplies	375	300	0	0
700 Property (Equipment & Furnishings)	380	0	0	0
800 Other	385	0	4,221	3,175
2400 School Administration				
100 Salaries				
110 Certified	445	0	0	0
120 NonCertified	450	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	455	0	0	0
220 Social Security	460	0	0	0
290 Other	465	0	0	0
300 Purchased Professional and Technical Services	470	0	0	0
500 Other Purchased Services	475	0	0	0
600 Supplies	480	0	0	0
700 Property (Equipment & Furnishings)	485	0	0	0
800 Other	490	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	590	0	0	0
120 Non-Certified	595	0	0	0
200 Employee Benefits				
210 Insurance	600	0	0	0
220 Social Security	605	0	0	0
290 Other	610	0	0	0
300 Purchased Professional and Technical Svcs	615	0	0	0
400 Purchased Property Services	620	0	0	0
500 Other Purchased Services	625	0	0	0
600 Supplies	630	0	0	0
700 Property (Equipment & Furnishings)	635	0	0	0
800 Other	640	0	0	0

CAREER AND POSTSECONDARY EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	500	0	0	0
220 Social Security	505	0	0	0
290 Other	510	0	0	0
300 Purchased Professional and Technical Services	515	0	0	0
400 Purchased Property Services				
411 Water/Sewer	520	0	0	0
420 Cleaning	525	0	0	0
430 Repairs & Maintenance	530	0	0	0
440 Rentals	535	0	0	0
490 Other	540	0	0	0
500 Other Purchased Services	545	0	0	0
600 Supplies				
610 General Supplies	550	0	0	0
620 Energy				
621 Heating	555	0	0	0
622 Electricity	560	0	0	0
626 Motor Fuel (not schoolbus)	565	0	0	0
629 Other	570	0	0	0
680 Miscellaneous Supplies	575	0	0	0
700 Property (Equipment & Furnishings)	580	0	0	0
800 Other	585	0	0	0
2700 Student Transportation Services				
120 NonCertified	586	0	0	0
200 Employee Benefits	587	0	0	0
626 Motor Fuel	588	0	0	0
800 Other	589	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	650	0	0	0
120 NonCertified	655	0	0	0
200 Employee Benefits				
210 Insurance	660	0	0	0
220 Social Security	665	0	0	0
290 Other	670	0	0	0
300 Purchased Professional and Technical Services	675	0	0	0
400 Purchased Property Services	680	0	0	0
500 Other Purchased Services	685	0	0	0
600 Supplies	690	0	0	0
700 Property (Equipment & Furnishings)	695	0	0	0
800 Other	700	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,224,703	1,384,777	1,472,498

Gifts and Grants (monies not included in other funds)

Gifts and grants can be for a variety of programs and often times the funding source, program and reporting requirements are unique. Most funding is paid via state reimbursement though some of these funds may be federal funded and provided to the State of Kansas for determination of district qualification.

Description	Amount
<ul style="list-style-type: none"> • Early Childhood Block Grant - Administered by the Kansas Children's Cabinet and Trust Fund. Program includes Positive Parenting, literacy curriculum delivered at home and on site, as well as providing hearing, vision, dental and other health screenings, summer kindergarten transition programs, and evidence-based home visitation program Parents as Teachers home visits for at-risk children birth to kindergarten entry. 	\$497,441*
<ul style="list-style-type: none"> • Pre-K Pilot Grant (CIF) - Funding to expand early childhood to students age 4 that meeting state criteria. 	\$336,300
<ul style="list-style-type: none"> • Westwood Greenhouse - FY21 Donations to be provided by various community partners. 	\$ 70,000
<p>*District is in the process of working with community partners to determine if the program will continue to be provided by USD475 or moved to another community member.</p>	
<p>Additional funding may be provided later in the fiscal year depending on if there is funding left in the state funds or a new district/ community program is funded.</p>	

		12 mo.	12 mo.	12 mo.
	Code	2018-2019	2019-2020	2020-2021
GIFTS AND GRANTS	35	Actual	Actual	Budget
(Monies Not Included in Other Funds)	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	616,586	553,200	444,118
Cancel of Prior Yr Enc	03	0	0	
REVENUE:				
1700 Student Activities*				
1710 Admissions	010	0	0	0
1790 Other Student Activity Income	020	0	0	0
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	030	516,182	452,337	614,546
1930 City/County Sales Tax	032	0	0	0
1990 Miscellaneous	035	242,070	223,678	0
3000 STATE SOURCES:				
3227 Mental Health (School Liaison)	040	0	0	0
3228 Mental Health (Community Mental Health)	045	0	0	0
3229 Mental Health (KS Dept of Health & Env.)	050	0	0	0
3230 Safe & Secure Schools Grant	055	135,054	124,257	0
3231 Pre-K Pilot Grant (CIF)	060	572,635	179,313	168,150
4585 Pre-K Pilot Grant (TANF)	080	0	179,313	168,150
RESOURCES AVAILABLE	170	2,082,527	1,712,098	1,394,964
TOTAL EXPENDITURES & TRANSFERS	175	1,529,327	1,267,980	1,393,163
UNENCUMBERED CASH BALANCE JUNE 30	190	553,200	444,118	1,801

The only monies reported on this form are funds administered at the district level.

*Include monetary gifts, private grants, and state grants that are administered by the Central Office.

Do not include activity funds administered at the building level or federal grants received by the school districts.

Examples of funds to be included are:

1. Drug prevention grants from cities or counties
2. Gifts from booster clubs
3. Gifts from individuals
4. Gifts from foundations
5. Gifts from businesses (including money from pop sales)
6. Gifts/grants from other governmental units not included in the budget.

		12 mo.	12 mo.	12 mo.
	Code	2018-2019	2019-2020	2020-2021
GIFTS AND GRANTS EXPENDITURES	35	Actual	Actual	Budget
(Monies Not Included in Other Funds)	Line	(1)	(2)	(3)
1000 Instruction				
100 Salaries				
110 Certified	210	309,351	301,319	307,345
120 NonCertified	215	213,290	192,129	195,972
200 Employee Benefits				
210 Insurance (Employee)	220	30,375	21,098	21,070
220 Social Security	225	36,745	35,585	38,755
290 Other	230	1,624	650	663
300 Purchased Professional and Technical Services	235	4,410	0	0
400 Purchased Property Services	237		0	0
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240	0	0	0
562 Tuition/other LEA's outside the State	245	0	0	0
563 Tuition/Priv Sources	250	0	0	0
590 Other	255	29,175	337	5,000

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
600 Supplies				
610 General Supplemental (Teaching)	260	157,757	43,025	186,353
644 Textbooks	265	0	0	0
650 Supplies (Technology Related)	267	0	0	0
680 Miscellaneous Supplies	270	0	0	0
700 Property (Equipment & Furnishings)	275	11,225	1,048	44,000
800 Other	280	4,379	7,831	0
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	58,742	57,346	58,493
120 NonCertified	290	244,423	207,280	209,239
200 Employee Benefits				
210 Insurance (Employee)	295	22,248	19,578	19,500
220 Social Security	300	20,628	18,630	20,615
290 Other	305	1,328	1,155	1,178
300 Purchased Professional and Technical Services	310	0	225	0
400 Purchased Property Services	313	0	0	0
500 Other Purchased Services	315	0	2,259	10,765
600 Supplies	320	0	175	5,956
700 Property (Equipment & Furnishings)	325	0	5,791	0
800 Other	330	1,000	358	0
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	0	0	0
120 NonCertified	340	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	345	0	0	0
220 Social Security	350	0	0	0
290 Other	355	0	0	0
300 Purchased Professional and Tech Services	360	914	0	0
400 Purchased Property Services	363	0	0	0
500 Other Purchased Services	365	1,775	747	750
600 Supplies				
640 Books (not textbooks) and Periodicals	370	0	0	0
650 Technology Supplies	375	0	0	0
680 Miscellaneous Supplies	380	0	0	0
700 Property (Equipment & Furnishings)	385	0	0	0
800 Other	390	25,170	0	0
2300 General Administration				
100 Salaries				
110 Certified	395	0	0	0
120 NonCertified	400	128,675	135,774	84,460
200 Employee Benefits				
210 Insurance (Employee)	405	2,988	5,744	5,800
220 Social Security	410	9,613	9,979	6,503
290 Other	415	741	528	422
300 Purchased Professional and Technical Services	420	890	940	1,000
400 Purchased Property Services	425	0	0	0
500 Other Purchased Services				
520 Insurance	430	75	0	0
530 Communications (Telephone, postage, etc.)	435	0	0	0
590 Other	440	2,935	0	0
600 Supplies	445	0	685	636
700 Property (Equipment & Furnishings)	450	0	0	0
800 Other	455	45,222	23,688	23,688

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460	8,698	0	0
120 NonCertified	465	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	470	566	0	0
220 Social Security	475	639	0	0
290 Other	480	8	0	0
300 Purchased Professional and Technical Services	485	0	0	0
400 Purchased Property Services	490	0	0	0
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	0	0	0
590 Other	500	0	0	0
600 Supplies	505	287	435	0
700 Property (Equipment & Furnishings)	510	2,562	0	0
800 Other	515	0	0	0
2500 Central Services				
100 Salaries				
110 Certified	680	0	0	0
120 Non-Certified	685	0	0	0
200 Employee Benefits				
210 Insurance	690	0	0	0
220 Social Security	695	0	0	0
290 Other	700	0	0	0
300 Purchased Professional and Technical Svcs	705	0	0	0
400 Purchased Property Services	710	0	0	0
500 Other Purchased Services	715	0	0	0
600 Supplies	720	0	0	0
700 Property (Equipment & Furnishings)	725	0	0	0
800 Other	730	0	0	0
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	0	0	0
200 Employee Benefits				
210 Insurance (Employee)	525	0	0	0
220 Social Security	530	0	0	0
290 Other	535	0	0	0
300 Purchased Professional and Technical Services	540	0	0	0
400 Purchased Property Services				
411 Water/Sewer	545	0	0	0
420 Cleaning	550	0	0	0
430 Repairs & Maintenance	555	0	22,925	0
440 Rentals	560	0	0	0
460 Repair of Buildings	565	0	0	0
490 Other	570	0	0	0
500 Other Purchased Services				
520 Insurance	575	0	0	0
590 Other	580	0	43	0
600 Supplies				
610 General Supplies	585	0	3,047	0
620 Energy				
621 Heating	590	249	450	0
622 Electricity	595	0	0	0
626 Motor Fuel (not schoolbus)	600	436	0	0
629 Other	605	3,690	0	0

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
680 Miscellaneous Supplies	610	0	0	0
700 Property (Equipment & Furnishings)	615	146,494	147,147	0
800 Other	620	0	29	0
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	0	0	0
200 Employee Benefits				
210 Insurance	630	0	0	0
220 Social Security	635	0	0	0
290 Other	640	0	0	0
442 Rent of Vehicles (lease)	645	0	0	0
500 Other Purchased Services				
513 Contracting of Bus Services	650	0	0	0
519 Mileage in Lieu of Trans	655	0	0	0
520 Insurance	660	0	0	0
626 Motor Fuel	665	0	0	0
730 Equipment (including buses)	670	0	0	0
800 Other	675	0	0	0
2900 Other Support Services				
100 Salaries				
110 Certified	805	0	0	0
120 NonCertified	810	0	0	0
200 Employee Benefits				
210 Insurance	815	0	0	0
220 Social Security	820	0	0	0
290 Other	825	0	0	0
300 Purchased Professional and Technical Services	830	0	0	0
400 Purchased Property Services	835	0	0	0
500 Other Purchased Services	840	0	0	0
600 Supplies	845	0	0	0
700 Property (Equipment & Furnishings)	850	0	0	0
800 Other	855	0	0	0
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735	0	0	0
120 NonCertified	740	0	0	0
200 Employee Benefits				
210 Insurance	745	0	0	0
220 Social Security	750	0	0	0
290 Other	755	0	0	0
500 Other Purchased Services				
520 Insurance	760	0	0	0
570 Food Service Management	765	0	0	0
590 Other Purchased Services	770	0	0	0
600 Supplies				
630 Food & Milk	775	0	0	0
680 Miscellaneous Supplies	780	0	0	0
700 Property (Equipment & Furnishings)	785	0	0	0
800 Other	790	0	0	0
3300 Community Services Operations	795	0	0	0
4300 Architectural & Engineering Services	800	0	0	0

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
4700 Building Improvements				
100 Salaries				
120 NonCertified	860	0	0	0
200 Fringe Benefits				
210 Insurance	865	0	0	0
220 Social Security	870	0	0	0
290 Other	875	0	0	0
400 Outside Contractors	880	0	0	0
4900 Other	885	0	0	145,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,529,327	1,267,980	1,393,163

History of KPERS

2020-2021

The Kansas Public Employees Retirement System (KPERS) was created by an act of the 1961 Legislature and began operations on January 1, 1962. By law, the State of Kansas became a participating employer on the entry date. The retirement act provides that any county, city, township, special district or municipality whose employees are covered by Social Security may elect to become participating employers of KPERS. In 1970, legislation was passed that merged the Kansas School Retirement System (KSRS) with KPERS, effective for benefit coverage purposes on January 1, 1971. FY21 employer rate for active members KPERS 1, 2, and 3 is 6%.

KPERS



Working After Retirement Rules Effective January 1, 2018

KPERS-Covered Positions	Earnings Limit	Employer Contribution	Waiting Period
Member who retired before 1/1/2018	No Limit	14.23% Contribution on first \$25,000 and 30% and 30% above \$25,000	60 Days
Member who retired on and after 1/1/2018	No Limit	14.23% Contribution on First \$25,000 and 30% Above \$25,000	180 Days if retired before age 62 or 60 days if retired age 62 or later

Non-Covered Positions at KPERS employer

Members who retired before 1/1/2018	No Limit	No Contribution	60 Days
Members who retired on and after 1/1/2018	No Limit	No Contribution	180 Days if retired or before age 62 or later

<https://kpers.org/>

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 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	3,586,588	8,468,726	9,158,927
RESOURCES AVAILABLE	70	3,586,588	8,468,726	9,158,927
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	2,279,636	5,621,540	6,125,490
2100 Student Support				
200 Employee Benefits	80	493,514	995,075	1,023,052
2200 Instructional Support				
200 Employee Benefits	85	240,660	541,999	598,078
2300 General Administration				
200 Employee Benefits	90	69,579	178,691	160,281
2400 School Administration				
200 Employee Benefits	95	286,568	641,929	634,714
2500 Central Services				
200 Employee Benefits	100	138,084	287,089	295,835
2600 Operations & Maintenance				
200 Employee Benefits	105	8,966	27,100	28,393
2700 Student Transportation Services				
200 Employee Benefits	110	3,228	18,631	107,160
2900 Other Support Services				
200 Employee Benefits	113	0	0	0
3000 Food Service				
200 Employee Benefits	115	66,353	156,672	185,924
TOTAL EXPENDITURES	175	3,586,588	8,468,726	9,158,927
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Funding

The state provides aid for the funding of the district's employee's KPERS benefits. The district pays 6% in contributions for all tiers.

The State completes four quarterly payments annually.

Funding History:

2021 \$9,158,927**

2020 \$8,468,726

2019 \$3,586,588 (2nd and 3rd quarter payments not completed by KSDE)

** 2021 Budget Expense Authority

Contingency Reserve

*House Bill 2261
provides that there is
no cap for the
contingency reserve.*

Geary County USD475 will begin to work towards implementing a short and long term strategy for funding needs related to instructional and operating needs. The ongoing changes to school district funding and year-to-year funding creates hurdles in determining a solid long range strategy to meet districts goals and objectives.

There are other impacts that can affect the school district funding levels. For example, state revenue collection may change and affect the amount of state aid received later in the fiscal year to support the balancing of the state budget.

Due to the possible impacts to state aid funding from the pandemic the district needs to provide for a Contingency Reserve fund. This fund is used to make payment of district expenses attributable to financial contingencies as determined by the board. (K.S.A. 72-6426).

Historical Cash Balance

- 2021 \$2,100,000
- 2200 \$2,100,000
- 2019 \$2,100,000
- 2018 \$2,100,000

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,100,000	2,100,000	2,100,000
Cancel of Prior Year Encumbrances	03	0	0	
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	2,100,000	2,100,000	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,100,000	2,100,000	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 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.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 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.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 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			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Technical Svcs	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
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			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional and Tech Services	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional and Tech Services	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional and Tech Services	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
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 Career and Postsecondary Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 Preschool-Aged At-Risk	810	0	0	
978 At Risk (K-12)	815	0	0	
980 Supplemental General Fund	820	0	0	0
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	0	0

* Enter on Code 53, Line 175.

Textbook Fund

2020-2021 Budget

By State law the items that the Textbook fund may be expended for includes:

- Textbooks
- Workbooks and materials that are supplemental to textbooks.
- Specialized clothing and towels for use in physical education, shop or science problematic.
- Musical instruments for use in band or orchestra.
- Instructional materials for use in technology specific courses.

Textbook and Tech-book Rental Charges

USD475 Textbook and Tech-book rental charges will not be charged for 2020-21. Any outstanding past due school year charges will be collected.

The board of education of any school district may establish a school textbook rental plan for such grades as are maintained by the district whereby such board shall purchase school textbooks to be used by the pupils upon the payment by such pupils of a rental fee. Moneys received by the board of education under this section shall be deposited in the textbook and student materials fund.

No Published Budget

The State does not provide for a the publishing of 2016-17 expenditures for the Textbook Fund budget. The budge only displays actual revenue and expenditure data for the prior two years. The district provides a three year textbook plan annually to the board for approval.

EXPENSES:

2021 \$582,020

2020 \$137,956

2019 \$457,273

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	900,386	461,230	582,020
Cancel of Prior Year Encumbrances	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04	0	0	
1740 Fees (Rental)	05	0	0	
1911 Fines	10	0	0	
1942 Rental Fees & Books	15	14,996	8,746	
1990 Miscellaneous	20	3,121	0	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22	0	0	
5000 OTHER				
5206 Transfer From General	25	0	250,000	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	918,503	719,976	
EXPENDITURES:				
1000 Instruction				
600 Supplies				
644 Textbooks	75	50,459	27,964	
645 Workbooks	80	249,131	6,569	
646 Repairing Textbooks	85	0	0	
649 Other Materials & Supplies	90	109,503	16,156	
650 Supplies (Technology Related)	93	48,180	87,267	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	0	0	
682 Musical Instruments	100	0	0	
683 Other Material & Supplies	105	0	0	
684 Other	110	0	0	
TOTAL EXPENDITURES	175	457,273	137,956	
UNENCUMBERED CASH BALANCE JUNE 30	190	461,230	582,020	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	70,209	73,290	240,462
Cancel of Prior Yr Enc	03	0	0	
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	102,601	86,356	
1730 Student Organization Membership Dues	15	0	0	
1790 Donations/Fundraisers/Other	55	141,076	125,954	
1900 Other Revenue From Local Source				
1980 Reimbursements	60	450,210	443,456	
RESOURCES AVAILABLE	170	764,096	729,056	
TOTAL EXPENDITURES & TRANSFERS	175	690,806	488,594	
UNENCUMBERED CASH BALANCE JUNE 30	190	73,290	240,462	xxxxxxxxxxx

In accordance with 72-1178, 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. 72-1136, 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

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	0	0	
120 NonCertified	215	0	0	
200 Employee Benefits				
210 Insurance (Employee)	220	0	0	
220 Social Security	225	0	0	
290 Other	230	0	0	
300 Purchased Professional and Tech Services	232	48,051	39,357	
600 Supplies	235	33,073	15,583	
700 Property (Equipment & Furnishings)	240	166,165	144,215	
800 Other	245	434,021	276,439	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250	0	0	
200 Employee Benefits				
210 Insurance	255	0	0	
220 Social Security	260	0	0	
290 Other	265	0	0	
600 Supplies	270	0	0	
730 Equipment	275	0	0	
800 Other	280	9,496	13,000	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	690,806	488,594	

Bond and Interest

The District is paying bond and interest payments for the following schools:

- October of 2005, voters in Geary County approved a \$33 million bond issue to construct the new Junction City Middle School and the Spring Valley Elementary School.

In June of 2015 and again on December 2017, the district refinanced the 2005 series outstanding bond issue and obtained a lower interest rate. The refinance reduced the districts overall cost of the bond issue over the life of the obligation. State Aid for 2020-21 is 78% for the district's current bond and interest series 2015 / 2017B payments due. State pays \$.78 cents for every dollar required to pay the principal and interest.

- November of 2017, voters in Geary County approved a \$105 million bond issue to construct a new Junction City High School. The bond series includes 2017A / 2017C.

In December 2017, the district issue bonds for the new Junction City High School. Payment for 2020-21 will be as follows:

- State aid - 46% (\$.46 cents per dollar).
- Federal Heavy Impact Aid and related interest - 50% (\$.50 cents per dollar).
- Local effort will be 4% (\$.04 cents for each dollar).

Payment

The Bond and Interest fund is used to repay the Office of State Treasurer of Kansas for bond principal and interest. The district is required to make a payment towards interest and principal on September 1st and March 1st of each year.

The principal balance remaining as of July 1, 2020 is \$119,045,000 with the last payment of principal and interest due September 1, 2043.

In the future, any new proposed bond issues entered into, on or after July 1, 2017, must be pre-approved by the State of Kansas. The total amount of bond elections approved by the state board shall not exceed the amount of bonds retired the preceding year, plus the 5 year Producer Price Index. Once the state approves the proposed bond the state will then determine the percentage of state aid to be provided.

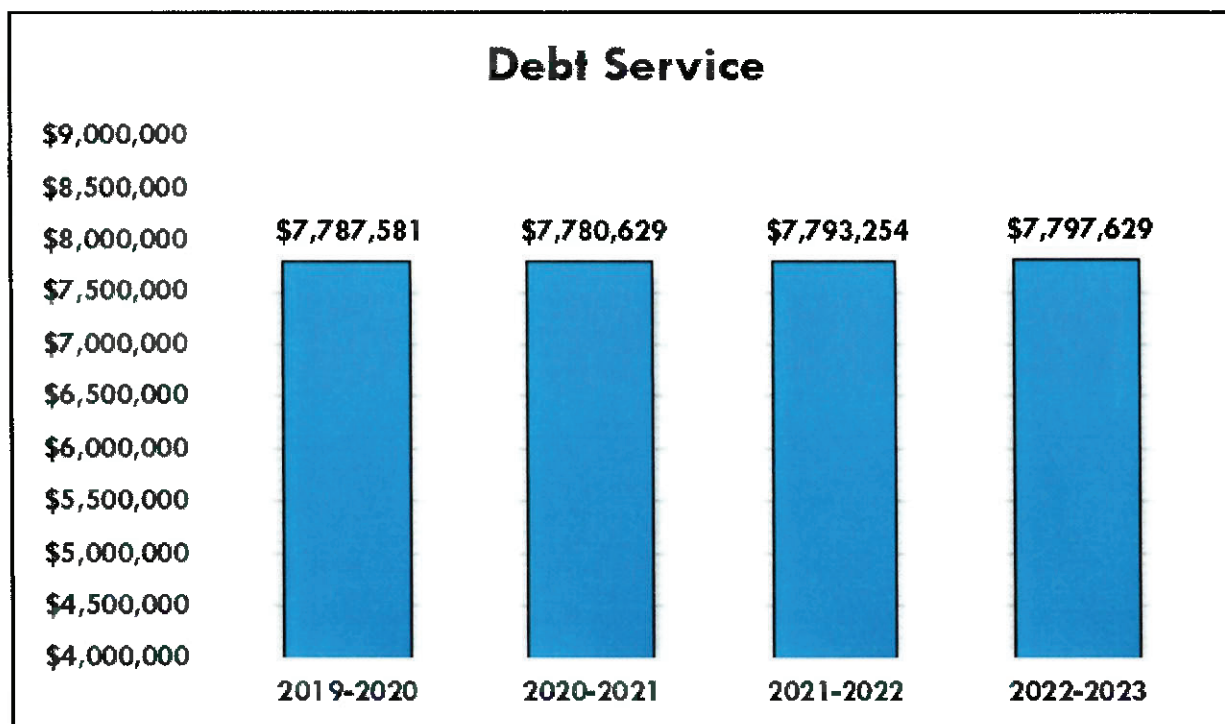
Mil Levies

Bond and Interest mil levies will fluctuate from year to year based upon debt to be paid for the year, assessed property valuations, and state aid.

- 2020-2021 3.991 Mils*
- 2019-2020 4.005 Mils
- 2018-2019 3.991 Mils
- 2017-2018 3.991 Mils

*Proposed Mil Levy

Debt Service Principal and Interest Budgeted Expense



KANSAS STATE DEPARTMENT OF EDUCATION

**FORM 242
BOND AND INTEREST FUND #1**

2020-2021

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2020-2021 bond and interest fund payments	=	\$3,522,625
2. Estimated Federal Tax Credit (Build America Bonds)	=	\$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor 0.7800	=	\$2,747,648
4. Less prior year overpayment	-	\$0
5. Estimated bond and interest fund state aid payment (July 1, 2020 through June 30, 2021) (Line 3 - Line 4)	=	\$2,747,648

**FORM 244
BOND AND INTEREST FUND #1
2020-2021**

USD # 475

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bond Elections After July 1, 2015 but Before June 30, 2017)

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

1. Estimated 2020-2021 bond and interest fund payments	=	\$0
2. Estimated Federal Tax Credit (Build America Bonds)	=	\$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor 0.4600	=	\$0
4. Less prior year overpayment	-	\$0
5. Estimated bond and interest fund state aid payment (July 1, 2020 through June 30, 2021) (Line 3 - Line 4)	=	\$0

**FORM 246
BOND AND INTEREST FUND #1
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS**
(Bond Elections After July 1, 2017)

USD # 475

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

1. Estimated 2020-2021 bond and interest fund payments	=	\$4,258,004
2. Estimated Federal Tax Credit (Build America Bonds)	=	\$0
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor 0.4600 x ProRation 100 %	=	\$1,958,682
4. Less prior year overpayment	-	\$0
5. Estimated bond and interest fund state aid payment (July 1, 2020 through June 30, 2021) (Line 3 - Line 4)	=	\$1,958,682

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2018-2019 Actual (1)	2019-2020 Actual (2)	2020-2021 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,016,715	408,369	384,031	384,031
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2017 \$	05	16,296			
2018 \$	10	826,911	20,171		
2019 \$	15		796,471	66,277	66,277
2020 \$	20			783,519	
1140 Delinquent Tax	25	19,445	13,980	13,705	20,547
1510 Interest on Idle Funds(a)	30	0	0	0	0
July - December Estimate	35				0
1900 Other Revenue From Local Source	40	1,050,000	2,075,000	2,200,000	2,200,000
July - December Estimate	45				2,755,650
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	71,861	97,893	99,222	99,222
July - December Estimate	60				49,611
2450 Recreational Vehicle Tax	65	619	1,802	850	850
July - December Estimate	66				425
2460 Commercial Vehicle Tax	67	2,663	3,595	1,907	1,907
July - December Estimate	68				954
2800 In Lieu of Taxes IRBs/Rental Excise	70	0	0	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	2,572,429	2,753,069	2,747,648	2,747,648
July - December Estimate*	77				2,629,965
3217 State Aid (after 7/1/15 and prior 6/30/17)	78	0	0	0	0
July - December Estimate*	79				0
3217 State Aid (after July 1, 2017)	83	2,441,256	2,001,262	1,958,682	1,958,682
July - December Estimate*	84				979,341
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	0	0	0	0
July - December Estimate*	81				0
RESOURCES AVAILABLE	82	9,018,195	8,171,612	8,255,841	13,895,110
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	5,844,826	4,932,581	4,815,629	
890 Bond Fees	90	0	0	1,500	
831 Principal	95	2,765,000	2,855,000	2,965,000	
TOTAL EXPENDITURES	100	8,609,826	7,787,581	7,782,129	7,782,129
832 Interest Due July-December	105				2,370,752
890 Bond Fees July-December	110				0
831 Principal Due July-December	115				3,130,000
990 Cash Basis Reserve	120				1,498,500
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	14,781,381
UNENCUMBERED CASH BALANCE JUNE 30	190	408,369	384,031	473,712	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			886,271
	200	Delinquent Tax			22,157
	205	Amount of 2020 Tax to be Levied			908,428

(a) Interest on Bond Proceeds not Bond and Interest Levy.

* July - December estimate must be entered manually.

NOTICE OF HEARING 2020-2021 BUDGET

The governing body of Unified School District 475 will meet on the 17th day of August, 2020 at 5:30PM, at 123 N. Eisenhower Drive 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 2020 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2020-2021 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	2018-2019 Actual		2019-2020 Actual		PROPOSED BUDGET 2020-2021		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2020 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	50,773,135	20.000	52,613,460	20.000	53,060,559	4,208,710	20.000
Supplemental General (LOB)	08	17,026,514	11.567	16,642,155	14.097	15,991,306	3,377,923	14.842
SPECIAL REVENUE								
Federal Funds	07	5,510,719		4,649,354		20,925,873		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	452,517		1,139,397		1,201,849		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	8,833,695		9,818,565		11,352,197		
Bilingual Education	14	1,922,973		2,115,723		2,494,029		
Virtual Education	15	66,554		59,100		107,000		
Capital Outlay	16	5,356,487	7.970	5,635,506	5.482	17,643,108	1,075,788	4.692
Driver Training	18	11,968		12,536		50,250		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	3,083,361		2,911,241		3,617,991		
Professional Development	26	314,610		205,183		570,927		
Parent Education Program	28	215,680		217,664		233,264		
Summer School	29	0		0		0		
Special Education	30	14,973,484		15,592,449		16,620,708		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	1,224,703		1,384,777		1,472,498		
Gifts and Grants	35	1,529,327		1,267,980		1,393,163		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	3,586,588		8,468,726		9,158,927		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	457,273		137,956				
Activity Fund	56	690,806		488,594				
DEBT SERVICE								
Bond and Interest #1	62	8,609,826	3.991	7,787,581	4.005	7,782,129	908,428	3.991
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	124,640,220	43.528	131,147,947	43.584	163,675,778	9,570,849	43.525
Less: Transfers	105	22,667,636	xxxxxx	29,231,303	xxxxxx	23,727,179	xxxxxxxx	xxxxxxxx
NET USD EXPENDITURES	110	101,972,584	xxxxxx	101,916,644	xxxxxx	139,948,599	xxxxxxxx	xxxxxxxx
TOTAL USD TAXES LEVIED	115	9,421,091	xxxxxx	9,521,626	xxxxxx	9,570,849	xxxxxxxx	xxxxxxxx
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	0	0.000	0	0.000	0	0	0.000
TOTAL TAXES LEVIED	125	9,421,091		9,521,626		9,570,849		
Assessed Valuation - General Fund	128	\$204,928,518		\$207,204,850		\$210,435,523		
Assessed Valuation - All Other Funds	130	\$225,381,379		\$227,628,992		\$227,590,679		
Assessed Valuation - Capital Outlay	129	217,556,089		\$222,680,621		\$229,281,264		
Outstanding Indebtedness, July 1		2018		2019		2020		
General Obligation Bonds	135	124,665,000		121,900,000		119,045,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	124,665,000		121,900,000		119,045,000		

* Tax Rates are expressed in Mills

** Sponsoring District Only

Erinahl Neal
President

Christine Kausler
Clerk of the Board