

2014-15 Budget

USD 259



Wichita Public Schools
Sedgwick County





Budget Certificate 2014-15 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: 259 - Wichita

Superintendent: 

Date: August 25, 2014



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Budget Profile

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Page 7	KSDE website information available <ul style="list-style-type: none">• K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)• School Finance reports and publications (certified personnel, enrollment, dropouts, graduates, salary reports)• Kansas Building Report Card (rates for attendance, graduation, dropouts, school violence; reading, math and writing assessments for all districts)

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

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Page 12	KSDE website information <ul style="list-style-type: none">• K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)• School Finance reports and publications (assessed valuation, cash balances, headcount enrollment, mill levies, personnel [certified / non-certified], salary reports)• Kansas Building Report Card (rates for attendance, graduation, dropouts, school violence; reading, math and writing assessments for all districts)

One-Page Budget Summary

This provides a summary of charts combined on one page.

Codes

Code 01	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05	Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
Code 05a	Statement of conditional lease, lease purchase and certificate of participation (payments and int.)
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Code 07	Federal Funds – Unencumbered cash balance; Revenue - federal grants such as Title I, II, and IV Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
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Code 11	At Risk 4yr Old – Revenue (local, federal) At Risk 4yr Old – Expenditures such as salaries, benefits, textbooks and supplies
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Code 24	Food Service – Revenue (local, state, federal) Food Service – Expenditures such as salaries, energy, supplies (food and milk), equipment, etc.
Code 26	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
Code 28	Parent Education Program – Revenue (local, state and federal) Parent Education Program – Expenditures such as salaries, purchased services, supplies, and property etc.
Code 29	Summer School – Revenue (local, federal) Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30	Special Education – Revenue (local, state, federal) Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34	Vocational Education – Revenue (local, federal) Vocational Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 35	Gifts and Grants – Revenue (local) Gifts and Grants – Expenditures for miscellaneous funds
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 principle and interest
Code 67	Special Assessment – Revenue (local and county) Special Assessment – Expenditures for facilities acquisition
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.

Forms

Open Page	Mill Rates and Enrollment information for Form 150
Form 110.....	Tax in process of collection – information provided by the county treasurer to prepare the school district budget forms.
Form 118.....	Estimated Special Education revenue general aid for the Special Education fund
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Form 150.....	Estimated Legal Maximum General Fund – estimated enrollment and weighting calculations
Form 155.....	Local Option Budget calculation
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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, 2014 to December 31, 2014
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Form 195.....	Estimated state aide for Driver's Education, Motorcycle Safety and KPERS Flow Through
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Form 239.....	Estimated Supplemental General (LOB) state aid
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Unencumbered Cash Balance By Fund	– three previous year's balances

Coding Expenditures in the Budget Document

(Definitions for Functions, Subfunctions, Objects)

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

Additional information can be found in the **Kansas Accounting Handbook** which is available on the KSDE School Finance website (located under Guidelines):

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/GuidelinesandManuals.aspx>

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

Coding the USD Budget Document

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

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

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

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

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

Below are definitions taken from the Kansas Accounting Handbook explaining what expenditures should be charged under which code.

FUNCTION DEFINITIONS

EXPENDITURES

Code

1000 Instruction

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

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

FUNCTION DEFINITIONS, cont'd

EXPENDITURES

2000 Support Services

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

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

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Other Services

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

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

Code

2000 Support Services

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

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

2110

2111

2112

There are no subfunctions in the Instruction function category.

OBJECT DEFINITIONS

EXPENDITURES

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

Code

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

200 Employee Benefits - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*

OBJECT DEFINITIONS, cont'd

EXPENDITURES

- 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, Vocational Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk 4yr Old, At Risk K-12, Declining Enrollment, Tuition Reimbursement and KPERS.)
Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:
 - Restricted State or Federal grants-in-aid
 - Restricted tax levies

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Internal Service Funds**
Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.
- **Trust and Agency Funds** (Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, Gifts and Grants.)

Fund Classification Descriptions, cont'd

➤ **General Fixed Asset Accounts**

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. This account group is not a fund and does not, therefore, report operations like the general fund or a special revenue fund. It is essentially a list of the district's fixed assets and is designed to help ensure accountability.

➤ **General Long-Term Debt Account Group**

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. This account group is not a fund and does not, therefore report operations like the general fund or a special revenue fund. It is essentially a list of the district's unmatured debt such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.

➤ **NOTE: Student Activity Funds**

Accounts for moneys related to fees and user charges, gate receipts, school project accounts, student organization accounts, and special revolving accounts. Go online to www.ksde.org, in the box Teams/Divisions, select > School Finance. Under the heading on the right (School Finance Index), select Guidelines and Manuals and download the Accounting Handbook. In the Table of Contents, find the section called Guidelines for School Activity Funds that provides specific recommendations to manage these accounts.

CERTIFICATE

TO THE CLERK OF SEDGWICK COUNTY, STATE OF KANSAS
We, the undersigned, duly elected, qualified and acting officers of

UNIFIED SCHOOL DISTRICT 259

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 2014-2015; and (3) the Amount(s) of 2014 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:

Adopted Budget			2014-2015 ADOPTED BUDGET		
			Expenditures	Amount of	County Clerk's
			(1)	2014 Tax to	Use Only
				be Levied	(3)
				(2)	
WORKSHEET I		Code 01			
STATEMENT OF INDEBTEDNESS		Line			
FUND	K.S.A.				
General (a)	72-6431	06	328,856,026	47,226,032	20.000(c)
Supplemental General (LOB) (d)	72-6435	08	112,565,276	42,092,160	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-4525	12	0		
Bilingual Education	72-9509	14	13,013,450		
Virtual Education	72-3715	15	1,609,707		
Capital Outlay	72-8801	16	41,714,481	20,865,337	
Driver Training	72-6423	18	0		
Extraordinary School Program	72-8238	22	4,130,781		
Food Service	72-5119	24	29,035,532		
Professional Development	72-9609	26	2,211,901		
Parent Education Program	72-3607	28	559,172		
Summer School	72-8237	29	219,516		
Special Education	72-6420	30	113,028,144		
Vocational Education	72-6421	34	10,014,922		
Special Liability Expense Fund	72-8248	42	990,600	0	
School Retirement	72-1726	44	0	0	
Extraordinary Growth Facility	72-6441	45	0	0	
Special Reserve Fund	72-8249	47			
Federal Funds	12-1663	07	40,633,651		
Gifts and Grants	72-8210	35	3,331,472		
KPERS Special Retirement Contribution	74-4939a	51	39,677,732		
Contingency Reserve	72-6426	53			
Textbook & Student Material Revolving	72-8250	55			
At Risk (4yr Old)	72-6414b	11	5,601,368		
At Risk (K-12)	72-6414a	13	75,765,479		
Cost of Living	72-6449/72-6450	33	0	0	
Declining Enrollment	72-6451	19	0	0	
Activity Funds	72-8208a	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	44,167,758	24,724,810	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-6a10	67	6,797	0	
Temporary Note	72-6761	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2014-2015 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 held to exceed 30% _____ authorizing _____ 0.00% for _____ 0 yrs.
Date mail ballot held to exceed 30% _____ authorizing _____ 0.00% for _____ 0 yrs.

The resolutions approved by mail ballot cannot exceed 33%.

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	Expenditures (1)	Amount of 2014 Tax to be Levied (2)	County Clerk's Use Only (3)
COOPERATIVES					
Special Education	72-968	78	0		
Total USD		100	867,133,765	134,908,339	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1623a	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

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

Attest: _____, 2014

County Clerk

Assisted by:
John Allison _____
Jim Freeman _____
Dee Anne Grunder _____
Shirley Logan
President
Nike Willard
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 seq.).

Computation of Delinquency

2012 Delinquent Tax Percentage 2.600 % Rate Used in this Budget 2.600 %
for 2014-2015

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2014-2015 ADOPTED BUDGET Expenditures (1)	Amount of 2014 Tax to be Levied (2)	County Clerk's Use Only (3)
COOPERATIVES					
Special Education	72-968	78	0		
Total USD		100	867,133,765	134,908,339	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1623a	82	0	0	
Public Library Board Employees Benefits	12-16,102	83	0	0	
Recreation Commission	12-1927	84	0	0	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	0	0	
Total Other		105	0	0	
Publication (Notice of Hearing)		99			
Final Assessed Valuation					

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

Attest: _____, 2014

County Clerk

Assisted by:
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Shirley Logan
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Nike Willard
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 seq.).

Computation of Delinquency

2012 Delinquent Tax Percentage 2.600 % Rate Used in this Budget 2.600 %
for 2014-2015

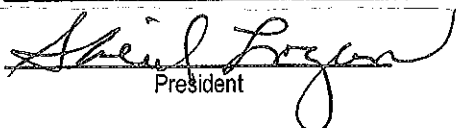
NOTICE OF HEARING 2014-2015 BUDGET

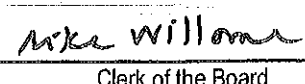
The governing body of Unified School District 259 will meet on the 25th day of August, 2014 at 6:00 PM, at 1437 Rochester, Wichita, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at 201 N. Water, Wichita, KS and will be available at this hearing.

The Amount of 2014 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2014-2015 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	2012-2013 Actual		2013-2014 Actual		PROPOSED BUDGET 2014-2015		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2014 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	327,964,170	20.000	330,066,159	20.000	328,856,026	47,226,032	20.000
Supplemental General (LOB)	08	107,856,793	23.154	110,870,767	25.200	112,565,276	42,092,160	16.139
SPECIAL REVENUE								
Adult Education	10	496	0.000	0	0.000	0	0	0.000
Bilingual Education	14	12,432,560	4.534	12,639,026	4.254	13,013,450	20,865,337	8.000
Virtual Education	15	1,786,170		1,165,293		1,609,707		
Capital Outlay	16	26,327,898		22,736,106		41,714,481		
Extraordinary School Program	22	724,161		3,031,599		4,130,781		
Food Service	24	21,263,481		24,900,075		29,035,532		
Professional Development	26	1,787,687		1,530,106		2,211,901		
Parent Education Program	28	488,165		541,513		559,172		
Summer School	29	87,736		77,783		219,516		
Special Education	30	99,535,919		104,828,405		113,028,144		
Vocational Education	34	8,569,184		8,036,498		10,014,922		
Special Liability Expense Fund	42	296,279	0.000	105,329	0.000	990,600	0	0.000
Special Reserve Fund	47	52,423,535		72,873,667				
Federal Funds	07	36,475,068		32,075,453		40,633,651		
Gifts and Grants	35	3,821,742		2,379,839		3,331,472		
At Risk (4Yr Old)	11	5,153,759		4,943,516		5,601,368		
At Risk (K-12)	13	73,018,990		73,354,477		75,765,479		
KPERS Special Retirement Contribution	51	29,514,193		33,625,196		39,677,732		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	4,547,662		4,762,926				
Activity Fund	56	632,764		831,649				
DEBT SERVICE								
Bond and Interest #1	62	66,870,174	9.497	41,135,924	7.761	44,167,758	24,724,810	9.480
Special Assessment	67	0	0.000	0	0.000	6,797	0	0.000
TOTAL USD EXPENDITURES	100	881,578,586	57.185	886,511,306	57.215	867,133,765	134,908,339	53.619
Less: Transfers	105	244,406,485	xxxxxx	262,893,221	xxxxxx	183,252,228	xxxxxxxx	xxxxxxxx
NET USD EXPENDITURES	110	637,172,101	xxxxxx	623,618,085	xxxxxx	683,881,537	xxxxxxxx	xxxxxxxx
TOTAL USD TAXES LEVIED	115	142,995,323	xxxxxx	143,021,721	xxxxxx	134,908,339	xxxxxxxx	xxxxxxxx
TOTAL TAXES LEVIED	125	142,995,323		143,021,721		134,908,339		
Assessed Valuation - General Fund	128	\$2,342,152,789		\$2,339,454,120		\$2,361,301,593		
Assessed Valuation - All Other Funds	130	\$2,588,387,766		\$2,585,856,212		\$2,608,167,187		
Outstanding Indebtedness, July 1		2012		2013		2014		
General Obligation Bonds	135	458,650,000		436,985,000		466,610,000		
Lease Purchase Principal	153	205,367		100,925		648,184		
TOTAL USD DEBT	155	458,855,367		437,085,925		467,258,184		

* Tax Rates are expressed in Mills


President


Clerk of the Board

Resolutions for LEVY LIMITS FOR TAX FUNDS

1. Capital Outlay*:
Resolution dated 6/9/2014 authorizing 8.000 mills for 9999 years.
2. Increase to Capital Outlay*:
Resolution dated _____ authorizing 0.000 mills for 0 years. Must expire same time as original resolution.
3. Adult Education:
Resolution dated _____ authorizing 0.000 mills for 0 years. Limit 5 years.
4. Historical Museum: Tax Rate authorized by a petition dated _____ authorizing _____ mills.
5. Public Library: Resolution dated _____ authorizing _____ mills.
6. Recreation Commission: Resolution dated _____ authorizing _____ mills.
(Attach a copy of each resolution.)
The USD must have a copy of the separate recreation commission budget before making this levy.

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

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

Fund	Code 04 Line	Actual 2013 Tax Levy (1)	Less 2.600 Allowance for Delinquency (2)	Less 2013 Tax Received in 2013-14 (3)	Less Tax Refunded in 2013-14 (4)	FOR FISCAL YEAR 2014-2015				
						2013 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Amount of 2014 Tax to be Levied (8)	Estimate of 2014 Taxes 1/1/2015 6/30/2015 (9)
General	01	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Supplemental General	03	65,163,577	1,694,253	59,952,841	811,488	2,704,995	7,321,725	50,324	42,092,160	38,093,405
Adult Education	05	0	0	0	0	0	0	0	0	0
Capital Outlay	10	11,000,232	286,006	10,121,329	136,997	455,900	1,364,477	9,378	20,865,337	18,883,130
Declining Enrollment	15	0	0	0	0	0	0	0	0	0
School Retirement	20	0	0	0	0	0	0	0	0	0
Special Assessment	25	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	20,068,830	521,790	18,463,884	249,918	833,238	2,741,973	18,846	24,724,810	22,375,953
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0
Extraord Gowth Fac	57	0	0	0	0	0	0	0	0	0
Recreation Commission	60	0	0	0	0	0	0	0	0	0
Rec Comm Emp Bnfts & Spec Liab	65	0	0	0	0	0	0	0	0	0
Public Library Board	70	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0
TOTAL	80	96,232,639		88,538,054	1,198,403		11,428,175			

Adult Education Computation – Taxes to be Levied

Assessed Valuation \$2,608,167,187 x Adult Ed. Mill levy 0.000 = \$0
Taxes to be Levied

Capital Outlay Computation – Taxes to be Levied

Assessed Valuation \$2,608,167,187 x Capital Outlay Mill levy 8.000 = \$20,865,337
Taxes to be Levied

Tax Collection Ratio for 2013 92.004 %

	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstanding 7/1/2014	Date Due		Amount Due 2014-2015		Amount Due July-Dec. 2015	
Purpose of Debt	(1)	(2)	(3)	(4)	Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
After July 1, 1992										
Series 2004	11/1/2004	3.47	31,990,000	14,025,000	Sept/Mar	Sept	530,400	6,770,000	181,375	7,255,000
Series 2005	6/28/2005	4.90	36,470,000	25,645,000	Sept/Mar	Sept	1,129,445	5,830,000	492,035	6,165,000
Series 2009A	5/27/2009	3.61	58,760,000	52,905,000	Oct/Apr	Oct	2,322,350	6,350,000	1,100,300	555,000
Series 2009B	5/27/2009	4.04	132,500,000	132,500,000	Oct/Apr	Oct	8,241,500	0	4,120,750	0
Series 2009C	12/15/2009	1.35	32,000,000	28,000,000	Sep/Dec/Ma	Sept	432,000	2,000,000	216,000	2,000,000
Series 2010A	3/3/2010	1.91	6,450,000	6,300,000	Oct/Apr	Oct	186,250	500,000	90,625	5,800,000
Series 2010B	3/3/2010	5.29	100,000,000	100,000,000	Oct/Apr	Oct	5,311,400	0	2,655,700	0
Series 2010C	9/1/2010	3.30	13,010,000	13,010,000	Sept/Mar	Sept	427,500	0	213,750	0
Series 2011A	6/1/2011	4.24	26,950,000	21,955,000	Sept/Mar	Sept	1,052,750	0	526,375	1,000,000
Series 2012A	9/1/2012	1.31	22,930,000	22,930,000	Oct/Apr	Oct	852,963	0	426,481	0
Series 2013A	10/24/2013	3.75	49,340,000	49,340,000	Oct/Apr	Oct	2,131,200	0	1,065,600	0
Total	xxxxxxx	xxxxxxx	xxxxxxxxxxxxxx	466,610,000	xxxxxxx	xxxxxxx	22,617,758	21,450,000	11,088,991	22,775,000

Code No. 05

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

Item/Service Purchased	Date of Contract (1)	Term of Contract (Months) (2)	Int.* Rate % (3)	Total Outright Purchase Price (4)	Other Charges In Contract (5)	Total Amount Financed (Beg Principal) (6)	Principal Balance Due 7/1/2014 (7)	Payments Due 2014-2015 (8)	Payments Due July - Dec 2015 (9)
Xerox - Copier Lease	3/14/2014	60	<.01%	670,412	0	670,412	648,184	134,841	67,420
TOTAL				\$670,412	\$0	\$670,412	\$648,184	\$134,841	\$67,420

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

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	166,683	115,488	555,642
Cancel of Prior Yr Enc	03	105,621	507,379	
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2011 \$	05	836,057		
2012 \$	10	43,391,114	1,189,430	
2013 \$	15		43,238,360	
2014 \$	20			
1140 Delinquent Tax	25	1,393,802	1,400,404	
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement****	65	925,691	803,747	
2000 COUNTY SOURCES				
2800 In Lieu of Taxes IRBs	85	4,681	6,781	5,480
3000 STATE SOURCES				
3110 General State Aid	95	236,603,682	241,211,086	284,929,177
3130 Mineral Production Tax	115	1,459	1,241	
3205 Special Education Aid	120	42,635,958	42,147,885	43,365,727
4000 FEDERAL SOURCES				
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Authorized Funds*****	165	2,014,910	0	0
RESOURCES AVAILABLE	170	328,079,658	330,621,801	328,856,026
TOTAL EXPENDITURES & TRANSFERS	175	327,964,170	330,066,159	328,856,026
EXCESS REVENUE TO STATE ***	200			0 **
UNENCUMBERED CASH BALANCE JUNE 30	190	115,488	555,642	xxxxxxxxxxx

* Only deduct 70% of the estimated 2014-2015 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

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

*** Columns 1 & 2 would be amount sent to the State. Do Not Include General State Aid Overpayments.

**** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program, National Board Certified teacher payments, and Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation.

*****K.S.A. 72-6460 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	73,760,714	77,981,528	80,722,841
120 NonCertified	215	1,970,822	2,181,987	2,368,605
200 Employee Benefits				
210 Insurance (Employee)	220	10,827,024	11,267,074	11,074,723
220 Social Security	225	5,785,294	6,129,747	6,310,899
290 Other	230	5,703,748	5,372,088	5,680,897
300 Purchased Professional and Technical Services	235	214,063	229,398	266,873
400 Purchased Property Services	237	66,857	46,684	53,163
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			8,000
590 Other	255	842,140	587,568	812,773
600 Supplies				
610 General Supplemental (Teaching)	260	2,643,037	2,635,216	3,103,373
644 Textbooks	265			
650 Supplies (Technology Related)	267	144,184	81,430	138,336
680 Miscellaneous Supplies	270	317,553	174,041	272,673
700 Property (Equipment & Furnishings)	275	481,538	739,264	1,206,714
800 Other	280	80,069	80,015	2,064,035
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	8,271,757	8,329,387	8,844,850
120 NonCertified	290	362,326	405,127	1,078,253
200 Employee Benefits				
210 Insurance (Employee)	295	1,179,831	1,171,910	1,484,873
220 Social Security	300	658,113	658,763	754,571
290 Other	305	650,077	585,067	700,216
300 Purchased Professional and Technical Services	310	208,628	168,537	170,200
400 Purchased Property Services	313	11,304	17,731	10,200
500 Other Purchased Services	315	28,302	29,679	51,790
600 Supplies	320	79,479	70,567	157,837
700 Property (Equipment & Furnishings)	325	31,476	23,459	31,157
800 Other	330	31,099	60	325
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	8,566,845	8,923,635	8,985,243
120 NonCertified	340	963,426	913,290	964,562
200 Employee Benefits				
210 Insurance (Employee)	345	1,027,815	1,019,024	1,054,424
220 Social Security	350	724,871	748,427	756,602
290 Other	355	714,861	655,851	640,949
300 Purchased Professional and Technical Services	360	116,395	234,060	218,635
400 Purchased Property Services	363	6,388	9,876	6,000
500 Other Purchased Services	365	294,696	378,921	400,694

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	403,597	305,007	283,471
650 Technology Supplies	375	77,232	53,594	1,800
680 Miscellaneous Supplies	380	195,462	157,773	165,731
700 Property (Equipment & Furnishings)	385	333,886	84,762	74,082
800 Other	390	353	523	500
2300 General Administration				
100 Salaries				
110 Certified	395	964,586	946,520	1,193,536
120 NonCertified	400	494,155	441,341	519,334
200 Employee Benefits				
210 Insurance (Employee)	405	107,026	98,766	120,006
220 Social Security	410	99,289	92,835	130,250
290 Other	415	134,371	117,451	189,830
300 Purchased Professional and Technical Services	420	100,581	36,555	81,200
400 Purchased Property Services	425	30,751	32,591	33,300
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	12,975	5,120	3,862
590 Other	440	70,425	68,811	84,288
600 Supplies	445	58,538	52,561	99,761
700 Property (Equipment & Furnishings)	450	11,589	21,661	13,850
800 Other	455	107,742	74,815	84,285
2400 School Administration				
100 Salaries				
110 Certified	460	13,208,154	14,141,017	14,085,013
120 NonCertified	465	8,135,718	8,681,042	8,643,237
200 Employee Benefits				
210 Insurance (Employee)	470	3,005,519	3,044,754	3,003,832
220 Social Security	475	1,620,693	1,727,088	1,728,299
290 Other	480	1,615,827	1,538,449	2,320,390
300 Purchased Professional and Technical Services	485	623	695	6,700
400 Purchased Property Services	490	1,617	1,295	550
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	88,410	2,924	800
590 Other	500	115,964	115,863	199,806
600 Supplies	505	93,415	98,875	103,876
700 Property (Equipment & Furnishings)	510	75,252	89,424	61,500
800 Other	515	814	687	1,909
2500 Central Services				
100 Salaries				
110 Certified	730	210,645	295,346	801,452
120 NonCertified	735	348,413	665,035	672,943
200 Employee Benefits				
210 Insurance	740	108,442	117,499	109,386
220 Social Security	745	64,640	72,347	180,833
290 Other	750	87,598	83,533	113,447
300 Purchased Professional and Technical Services	755	488,842	235,110	459,000
400 Purchased Property Services	760	943	475	900

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
500 Other Purchased Services	765	47,582	428,610	42,479
600 Supplies	770	56,413	34,372	46,586
700 Property (Equipment & Furnishings)	775	14,472	11,701	40,539
800 Other	780	3,918	620	3,050
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	24,028,390	24,464,636	21,030,865
200 Employee Benefits				
210 Insurance (Employee)	525	3,783,670	3,798,568	3,752,400
220 Social Security	530	1,831,358	1,863,650	1,805,776
290 Other	535	1,819,741	1,648,408	1,459,502
300 Purchased Professional and Technical Services	540	409,157	419,290	426,181
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550	41,521	39,887	48,000
430 Repairs & Maintenance	555	101,496	178,293	379,819
440 Rentals	560		1,622	
460 Repair of Buildings	565			
490 Other	570	341,135	323,666	427,500
500 Other Purchased Services				
520 Insurance	575		181,851	137,726
590 Other	580	58,220	41,469	123,176
600 Supplies				
610 General Supplies	585	2,136,077	2,311,645	2,082,389
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	498,864	421,430	546,792
629 Other	605			
680 Miscellaneous Supplies	610	60,989	63,622	59,113
700 Property (Equipment & Furnishings)	615	591,086	456,578	304,789
800 Other	620	2,848	3,886	4,260
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678	70,977	226,905	225,000
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	895		84,952	78,192
120 NonCertified	900			235
200 Employee Benefits				
210 Insurance	905		7,080	6,372
220 Social Security	910		6,527	5,964
290 Other	915		5,698	10,157
300 Purchased Professional and Technical Services	920		246,000	246,000
400 Purchased Property Services	925		255	1,000
500 Other Purchased Services	930			
600 Supplies	935		8,355	15,200
700 Property (Equipment & Furnishings)	940		16,342	30,000
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	3,852,561	2,814,959	3,340,133
937 Virtual Education	807	1,568,343	659,956	1,609,707
938 Capital Outlay	810	5,638,972	4,888,435	
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	
946 Professional Development	830	1,673,074	421,997	1,964,496
948 Parent Education Program	835	0	115,299	24,695
949 Summer School	837	0	0	0
950 Special Education	840	46,687,370	59,649,376	45,818,386
954 Vocational Education	850	1,961,996	0	803,736
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	2,104,963	2,560,826	3,765,463
976 At Risk (4yr Old)	891	4,508,337	4,561,565	5,469,418
978 At Risk (K-12)	893	64,831,821	51,746,273	56,752,685
TOTAL EXPENDITURES & TRANSFERS*	xxxx	327,964,170	330,066,159	328,856,026

* Enter on Code 06, Line 175.

		12 mo.	12 mo.	12 mo.
Federal Funds	Code	2012-2013	2013-2014	2014-2015
(Monies Not Included in Other Funds)	07	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	-661,001	779,432	-285,488
Cancel of Prior Yr Enc	03	327,626	207,834	
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	28,987,320	22,192,066	27,762,477
4593 Title II**	015	3,857,330	3,664,496	4,097,072
4602 Title IV (21st Century)	022	202,368	675,080	602,951
4601 Title III (English Language Acquisition)	060	883,464	736,861	988,978
4603 Charter Schools	062			
4599 Other	075	3,657,393	3,534,196	7,467,661
RESOURCES AVAILABLE	170	37,254,500	31,789,965	40,633,651
TOTAL EXPENDITURES & TRANSFERS	175	36,475,068	32,075,453	40,633,651
UNENCUMBERED CASH BALANCE JUNE 30	190	779,432	-285,488	0

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

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

		12 mo.	12 mo.	12 mo.
Federal Funds Expenditures	Code	2012-2013	2013-2014	2014-2015
(Monies Not Included in Other Funds)	07	Actual	Actual	Budget
	Line	(1)	(2)	(3)
1000 Instruction				
100 Salaries				
110 Certified	210	6,877,280	6,538,254	6,532,982
120 NonCertified	215	3,530,806	3,152,501	3,373,088
200 Employee Benefits				
210 Insurance (Employee)	220	1,147,464	1,116,235	1,088,904
220 Social Security	225	790,614	736,231	757,815
290 Other	230	530,122	456,022	497,991
300 Purchased Professional and Technical Services	235	221,158	216,805	491,474
400 Purchased Property Services	237	249		
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250	5,838	5,633	3,530
590 Other	255	1,335,973	458,019	1,299,490
600 Supplies				
610 General Supplemental (Teaching)	260	1,318,968	1,140,227	2,762,307
644 Textbooks	265	5,984		
650 Supplies (Technology Related)	267	251,816	81,387	24,962
680 Miscellaneous Supplies	270	202,450	145,675	190,532
700 Property (Equipment & Furnishings)	275	2,412,222	2,105,177	2,472,346
800 Other	280	943	1,560	380
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,330,028	2,382,531	2,379,033
120 NonCertified	290	1,300,074	1,230,059	1,433,917

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295	469,843	476,072	457,864
220 Social Security	300	275,605	273,783	291,690
290 Other	305	233,444	216,256	251,681
300 Purchased Professional and Technical Services	310	16,758	7,478	252,640
400 Purchased Property Services	313	4,811		
500 Other Purchased Services	315	27,683	25,225	44,113
600 Supplies	320	121,794	96,580	80,530
700 Property (Equipment & Furnishings)	325	93,108	19,850	92,070
800 Other	330		5,000	
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	6,406,049	5,675,285	7,701,352
120 NonCertified	340	2,538	3,484	
200 Employee Benefits				
210 Insurance (Employee)	345	578,219	620,975	731,364
220 Social Security	350	483,812	428,193	589,154
290 Other	355	381,455	335,179	451,171
300 Purchased Professional and Technical Services	360	794,910	503,155	1,110,740
400 Purchased Property Services	363	1,473	12	13,219
500 Other Purchased Services	365	1,195,174	845,055	1,380,907
600 Supplies				
640 Books (not textbooks) and Periodicals	370	63,039	94,265	42,050
650 Technology Supplies	375	220	1,800	
680 Miscellaneous Supplies	380	185,259	206,778	141,710
700 Property (Equipment & Furnishings)	385	19,329	20,942	19,100
800 Other	390	382	1,148	385
2300 General Administration				
100 Salaries				
110 Certified	395	91,283	74,098	
120 NonCertified	400	232,292	316,936	48,943
200 Employee Benefits				
210 Insurance (Employee)	405	34,869	49,265	7,080
220 Social Security	410	24,154	29,159	3,744
290 Other	415	30,691	32,409	4,957
300 Purchased Professional and Technical Services	420	145,833	189,028	150,000
400 Purchased Property Services	425	2,205	1,413	
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	2,892	1,208	
590 Other	440	14,055	19,952	13,376
600 Supplies	445	20,693	22,415	6,000
700 Property (Equipment & Furnishings)	450	4,758	22,012	
800 Other	455	225	3,329	3,000
2400 School Administration				
100 Salaries				
110 Certified	460	160,402	177,024	110,667
120 NonCertified	465	229,336	95,165	254,399
200 Employee Benefits				
210 Insurance (Employee)	470	65,726	31,269	48,356
220 Social Security	475	29,229	20,600	27,927

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
290 Other	480	31,902	19,078	30,853
300 Purchased Professional and Technical Services	485	5,000	47,058	360
400 Purchased Property Services	490	374		1,255
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	10,174	8,037	11,400
590 Other	500	721	9,861	1,712
600 Supplies	505		1,954	14,327
700 Property (Equipment & Furnishings)	510			200
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685	845,650	567,993	1,951,386
200 Employee Benefits				
210 Insurance	690		3,540	15,576
220 Social Security	695		2,118	8,583
290 Other	700		2,565	12,951
300 Purchased Professional and Technical Services	705			30,000
400 Purchased Property Services	710			
500 Other Purchased Services	715			2,750
600 Supplies	720		137	1,000
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520		486	
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530		37	
290 Other	535		22	
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	286,812		
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570		35,409	
500 Other Purchased Services				
520 Insurance	575	74,139	21,119	24,920
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	16,819		193,343
800 Other	620		72,585	

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	8,164	12,211	20,000
519 Mileage in Lieu of Trans	655	22,277	3,175	974
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional and Technical Services	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740	38,920	41,049	65,583
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	2,962	3,180	141
290 Other	755	721	717	31
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770	530	111	
600 Supplies				
630 Food & Milk	775	391,784	494,527	590,130
680 Miscellaneous Supplies	780	32,582	20,371	17,236
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS	xxxx	36,475,068	32,075,453	40,633,651

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,737,659	1,432,758	4,564,373
Cancel of Prior Year Encumbrances	03	118,262	363,626	
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2011 \$	10	1,092,913		
2012 \$	15	55,290,502	1,620,251	
2013 \$	20		59,952,841	2,704,995
1140 Delinquent Tax	25	1,732,981	1,759,525	847,550
1410 Transportation Fees	47			
1980 Reimbursements	60			
1990 Miscellaneous	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	6,917,134	7,127,377	7,321,725
2450 Recreational Vehicle Tax	75	43,788	45,373	50,324
2800 In Lieu of Taxes IRBs	85	5,419	8,375	7,225
3000 STATE SOURCES				
3140 Supplemental State Aid	95	41,350,893	43,125,014	59,941,009
5000 OTHER				
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxx
RESOURCES AVAILABLE	170	109,289,551	115,435,140	75,437,201
TOTAL EXPENDITURES & TRANSFERS	175	107,856,793	110,870,767	112,565,276
TAX REQUIRED (175 minus 170)	195			37,128,075
PERCENT OF COLLECTION*	196			90.500 %
TOTAL 2014 TAX REQUIRED (195÷196)	197			41,025,497
Delinquent Tax	200			1,066,663
AMOUNT OF 2014 TAX TO BE LEVIED				
Line 197 + Line 200	205			42,092,160
UNENCUMBERED CASH BALANCE JUNE 30	207	1,432,758	4,564,373	xxxxxxxxxxx

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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 Technical Services	235	78,056		100,000
400 Purchased Property Services	237		60,000	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	214,273	1,501,110	25,000
600 Supplies				
610 General Supplemental(Teaching)	260	18,108	1,354	
644 Textbooks	265			
650 Supplies (Technology Related)	267	38,200	1,782	
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	525,046	2,353,845	
800 Other	280			1,908,273

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290	89,444	104,185	110,805
200 Employee Benefits				
210 Insurance (Employee)	295	20,060	21,240	21,240
220 Social Security	300	6,888	7,962	8,477
290 Other	305	5,652	6,159	7,169
300 Purchased Professional and Technical Serv	310		55,493	55,500
400 Purchased Property Services	313			
500 Other Purchased Services	315	284	54,916	
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330		25,004	25,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	326,446	359,811	341,491
120 NonCertified	340	36,791	38,820	39,417
200 Employee Benefits				
210 Insurance (Employee)	345	36,580	40,710	42,480
220 Social Security	350	27,383	29,869	29,139
290 Other	355	25,477	21,760	23,615
300 Purchased Professional and Technical Serv	360			
400 Purchased Property Services	363		139	
500 Other Purchased Services	365	1,330	20	
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		4,834	
700 Property (Equipment & Furnishings)	385		30,850	
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395	26,886		
120 NonCertified	400	320,624	329,132	330,716
200 Employee Benefits				
210 Insurance (Employee)	405	21,240	21,240	21,240
220 Social Security	410	24,088	22,141	25,300
290 Other	415	46,024	35,758	42,153
300 Purchased Professional and Technical Services	420	179,060	129,868	205,619
400 Purchased Property Services	425		150	
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	1,094	30	1,250
590 Other	440	2,216	2,885	3,350
600 Supplies	445	18,993	15,238	24,000
700 Property (Equipment & Furnishings)	450	13,140	11,585	13,000
800 Other	455	159,766	845	20,000

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510		229,774	
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730	192,292	164,123	162,052
120 NonCertified	735	2,714,843	3,880,211	2,558,632
200 Employee Benefits				
210 Insurance	740	944,102	960,408	989,288
220 Social Security	745	572,017	586,309	607,259
290 Other	750	656,876	713,896	790,810
300 Purchased Professional and Technical Services	755	1,217,746	773,622	803,187
400 Purchased Property Services	760	1,353,178	351,770	467,021
500 Other Purchased Services	765	4,356,775	2,144,718	2,212,844
600 Supplies	770	3,533,267	3,154,409	2,139,217
700 Property (Equipment & Furnishings)	775	1,095,938	1,667,857	550,114
800 Other	780	4,539,992	164,621	428,162
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	195,479	200,583	205,369
200 Employee Benefits				
210 Insurance (Employee)	525	21,240	21,240	21,240
220 Social Security	530	15,159	15,330	15,711
290 Other	535	15,929	17,098	21,268
300 Purchased Professional and Technical Services	540	6,784		
400 Purchased Property Services				
411 Water/Sewer	545	700,465	721,825	870,404
420 Cleaning	550			
430 Repairs & Maintenance	555	15,000	19,000	300
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	1,067,991	1,392,977	1,794,899
590 Other	580	3,253	2,076	2,850
600 Supplies				
610 General Supplies	585	2,915	3,862	3,639
620 Energy				
621 Heating	590	1,645,584	2,082,218	2,193,439
622 Electricity	595	7,438,176	7,247,095	7,506,975
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	13,465	22,833	11,225
700 Property (Equipment & Furnishings)	615	16,036	8,628	15,280
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	476,311	485,814	514,254
200 Employee Benefits				
210 Insurance	654	67,260	67,260	68,676
220 Social Security	656	36,873	35,499	39,341
290 Other	658	41,485	38,656	45,962
600 Supplies	660			
730 Equipment	662			
800 Other	664	12,327	7,252	
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	13,016,992	13,486,343	13,962,187
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	2,395,976	2,217,361	2,626,020
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			20,000
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720	9,725	7,347	14,060
600 Supplies	722	58,968	86,876	6,885
730 Equipment	724	2,622	2,273	3,500
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
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	8,718,000	9,673,317	9,673,317
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	102,000	247,405	247,405
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	34,436,271	24,881,308	30,124,001
954 Vocational Education	850	6,434,000	7,663,123	8,964,812
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	1,066,004	0
976 At Risk (4yr Old)	885	0	131,917	131,917
978 At Risk (K-12)	890	7,450,332	18,937,794	18,327,520
TOTAL EXPENDITURES & TRANSFERS*	xxxx	107,856,793	110,870,767	112,565,276

* Enter on Code 08, Line 175.

ADULT EDUCATION	Code 10 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE, JULY 1	01	328	0	0	0
Cancel of Prior Years Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2011 \$	05				
2012 \$	10				
2013 \$	15		0	0	0
2014 \$	20			0	0
1140 Delinquent Tax	25	168		0	0
1310 Tuition Individuals-Class Fees	30				0
July - December Estimate	35				
1510 Interest on Idle Funds	40				0
July - December Estimate	45				
1900 Other Revenue From Local Source					
1940 Sale & Rent of Textbook	50				0
July - December Estimate	55				
1990 Miscellaneous	60				0
July - December Estimate	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	75			0	0
July - December Estimate	80				0
2450 Recreational Vehicle Tax	85			0	0
July - December Estimate	86				0
2800 In Lieu of Taxes I.R.B.s	90			0	0
July - December Estimate	95				0
3000 STATE SOURCES					
3201 Adult Basic Aid	100				0
July - December Estimate	105				
4000 FEDERAL SOURCES					
4540 Adult Education Aid	110				0
July - December Estimate	115				
5000 OTHER					
5206 Transfer From General	120	0	0	0	0
July - December Estimate	125				
5208 Transfer From Supplemental General	130	0	0	0	0
July - December Estimate	135				
5253 Transfer From Contingency Reserve	140	0	0	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
July - December Estimate	145				xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	496	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	496	0	0	0
July - December Estimate	180	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	0
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0	xxxxxxxxxxxxxx

(a) Enter in Column (4) the Amount of Tax to be Levied reported on the Certificate, Line 10.

ADULT EDUCATION EXPENDITURES	Code 10 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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	240			
590 Other	245			
600 Supplies				
610 General Supplemental(Teaching)	250			
644 Textbooks	255			
650 Supplies (Technology Related)	257			
680 Miscellaneous Supplies	260			
700 Property (Equipment & Furnishings)	265			
800 Other	270			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	275			
120 NonCertified	280			
200 Employee Benefits				
210 Insurance (Employee)	285			
220 Social Security	290			
290 Other	295			
300 Purchased Professional and Tech Services	300			
400 Purchased Property Services	303			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320	496		
2200 Instructional Support Staff				
100 Salaries				
110 Certified	325			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance (Employee)	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional and Tech Services.	350			
400 Purchased Property Services	353			
500 Other Purchased Services	355			
600 Supplies				
640 Books(not textbooks) Periodicals	360			
650 Technology Supplies	365			
680 Miscellaneous Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			

ADULT EDUCATION EXPENDITURES	Code 10 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2330 Special Area Administration Services				
100 Salaries				
110 Certified	385			
120 NonCertified	390			
200 Employee Benefits				
210 Insurance (Employee)	395			
220 Social Security	400			
290 Other	405			
300 Purchased Professional and Tech Services.	410			
400 Purchased Property Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Tech Services.	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel (not school bus)	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	496	0	0

*Enter on Code 10, Line 175.

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	895,422	250,000	33
Cancel of Prior Year Encumbrance	03		67	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	4,508,337	4,561,565	5,469,418
5208 Transfer From Supplemental General	140	0	131,917	131,917
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	5,403,759	4,943,549	5,601,368
TOTAL EXPENDITURES & TRANSFERS	175	5,153,759	4,943,516	5,601,368
UNENCUMBERED CASH BALANCE JUNE 30	190	250,000	33	0

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,132,955	2,065,475	2,318,580
120 NonCertified	215	953,190	912,468	1,060,521
200 Employee Benefits				
210 Insurance (Employee)	220	592,950	584,691	633,660
220 Social Security	225	234,628	226,533	258,501
290 Other	230	215,610	188,000	226,408
300 Purchased Professional and Technical Services	235	308,202	342,580	332,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	4,722	8,046	14,800
600 Supplies				
610 General Supplemental (Teaching)	255	101,818	33,522	79,343
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	13,818	3,062	38,000
700 Property (Equipment & Furnishings)	270	36,230	1,597	72,700
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	204,963	205,545	191,513
120 NonCertified	285			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290	31,245	31,565	33,984
220 Social Security	295	15,409	15,628	14,651
290 Other	300	15,527	13,604	13,788
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315		331	
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	137,806	145,352	148,981
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	14,160	14,160	14,160
220 Social Security	345	10,387	10,971	11,397
290 Other	350	8,991	8,202	9,084
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	2,326	2,080	4,000
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375	540		
700 Property (Equipment & Furnishings)	380	1,498		
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			13,000
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			995
290 Other	410			221
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540	78,203	95,431	77,392
200 Employee Benefits				
210 Insurance	545	18,880	20,060	21,240
220 Social Security	550	6,092	7,365	5,921
290 Other	555	5,895	7,248	6,528
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495	7,714		
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,153,759	4,943,516	5,601,368

ADULT SUPPLEMENTARY EDUCATION	Code 12 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1310 Individuals-Class Fees	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source				
1940 Sale & Rent of Textbook	25			
1990 Miscellaneous	35			
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	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	0	0	0
TOTAL EXPENDITURES & TRANSFERS	175	0	0	0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

ADULT SUPPLEMENTARY EDUCATION EXPENDITURES	Code 12 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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	240			
590 Other	245			
600 Supplies				
610 General Supplemental(Teaching)	250			
640 Books (not textbooks) and Periodicals	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Tech Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			

ADULT SUPPLEMENTARY EDUCATION EXPENDITURES	Code 12 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Tech Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
2400 School Administration				
100 Salaries				
110 Certified	425			
120 NonCertified	430			
200 Employee Benefits				
210 Insurance (Employee)	435			
220 Social Security	440			
290 Other	445			
300 Purchased Professional and Technical Services	450			
500 Other Purchased Services	455			
600 Supplies	460			
700 Property (Equipment & Furnishings)	465			
800 Other	470			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	475			
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	490			
300 Purchased Professional and Tech Services	495			
400 Purchased Property Services	500			
500 Other Purchased Services	505			
600 Supplies				
610 General Supplies	510			
620 Energy				
621 Heating	515			
622 Electricity	520			
626 Motor Fuel (not school bus)	525			
629 Other	530			
680 Miscellaneous Supplies	535			
700 Property (Equipment & Furnishings)	540			
800 Other	545			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	0	0

* Enter on Code 12, Line 175

AT RISK FUND (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	3,770,983	3,157,911	610,274
Cancel of Prior Year Encumbrance	03	46,713	34,958	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05	77,052	87,815	75,000
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	64,831,821	51,746,273	56,752,685
5208 Transfer From Supplemental General	140	7,450,332	18,937,794	18,327,520
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	76,176,901	73,964,751	75,765,479
TOTAL EXPENDITURES & TRANSFERS	175	73,018,990	73,354,477	75,765,479
UNENCUMBERED CASH BALANCE JUNE 30	190	3,157,911	610,274	0

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	51,771,789	52,022,843	53,537,074
120 NonCertified	215	889,117	1,190,634	1,059,118
200 Employee Benefits				
210 Insurance (Employee)	220	7,591,836	7,462,863	7,398,954
220 Social Security	225	3,998,358	4,042,394	4,176,610
290 Other	230	3,886,398	3,425,708	3,796,555
300 Purchased Professional and Technical Services	235	1,023,908	1,658,143	1,977,727
400 Purchased Property Services	237	8,266	9,384	
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250	136,268	125,494	168,223
600 Supplies				
610 General Supplemental (Teaching)	255	400,799	208,225	551,856
644 Textbooks	260			
650 Supplies (Technology Related)	263	65,952	1,621	791,320
680 Miscellaneous Supplies	265	39,286	59,409	69,777
700 Property (Equipment & Furnishings)	270	752,835	573,494	119,283
800 Other	275	131,674	129,391	1,650
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	500,049	477,997	416,647
120 NonCertified	285			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290	61,036	56,050	46,020
220 Social Security	295	37,870	36,222	31,874
290 Other	300	37,279	32,080	30,480
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310	1,271	767	
600 Supplies	315	344	773	630
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	295,580	402,571	406,594
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	17,700	23,600	24,780
220 Social Security	345	22,273	30,413	31,105
290 Other	350	13,875	16,916	18,353
300 Purchased Professional and Technical Services	355		4,000	5,000
400 Purchased Property Services	357			
500 Other Purchased Services	360	4,650	19,265	5,839
600 Supplies				
640 Books(not textbooks)and Periodicals	365	571	1,196	2,650
650 Technology Supplies	370		177	
680 Miscellaneous Supplies	375	359	48	550
700 Property (Equipment & Furnishings)	380		3,720	
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390	409,198	474,265	447,460
120 NonCertified	395	344,049	358,531	267,824
200 Employee Benefits				
210 Insurance (Employee)	400	105,744	106,075	85,456
220 Social Security	405	57,044	62,881	54,719
290 Other	410	78,951	72,958	74,711
300 Purchased Professional and Technical Services	415	20,000	1,663	1,663
500 Other Purchased Services	420	5,080	7,832	5,125
600 Supplies	425	4,124	194	2,400
700 Property (Equipment & Furnishings)	430	748	2,279	
800 Other	435			600
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	214,462	188,047	114,198
200 Employee Benefits				
210 Insurance (Employee)	445	37,170	32,008	14,160
220 Social Security	450	16,558	14,444	8,737
290 Other	455	12,102	10,347	7,057
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490	244		
600 Supplies				
610 General Supplies	495	23,937	7,555	
620 Energy				
621 Heating	500			6,100
622 Electricity	505			6,100
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520	236		
700 Property (Equipment & Furnishings)	525			500
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	73,018,990	73,354,477	75,765,479

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	150,000	0
Cancel of Prior Year Encumbrance	03	11,999	750	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	3,852,561	2,814,959	3,340,133
5208 Transfer From Supplemental General	50	8,718,000	9,673,317	9,673,317
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	12,582,560	12,639,026	13,013,450
TOTAL EXPENDITURES & TRANSFERS	175	12,432,560	12,639,026	13,013,450
UNENCUMBERED CASH BALANCE JUNE 30	190	150,000	0	0

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	7,028,406	7,156,866	7,423,039
120 NonCertified	215	1,295,974	1,410,992	1,324,440
200 Employee Benefits				
210 Insurance (Employee)	220	1,244,015	1,242,835	1,277,029
220 Social Security	225	636,763	644,606	669,182
290 Other	230	581,065	526,111	593,207
300 Purchased Professional and Technical Services	235	144,287	386,312	406,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			360
564 Payment to Bilingual Education Coop	250			
590 Other	255	4,101	6,289	1,625
600 Supplies				
610 General Supplemental(Teaching)	260	7,451	4,872	3,100
644 Textbooks	265	115		
650 Supplies (Technology Related)	267	3,491	6	2,000
680 Miscellaneous Supplies	270	5,567	5,897	6,380
700 Property (Equipment & Furnishings)	275	36,478	61,084	40,449
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	176		
120 NonCertified	290	146,340	160,172	170,948
200 Employee Benefits				
210 Insurance (Employee)	295	27,358	31,364	31,331
220 Social Security	300	11,365	12,274	13,078
290 Other	305	9,195	9,028	10,485

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	133		
600 Supplies	320	705	367	300
700 Property (Equipment & Furnishings)	325			400
800 Other	330	204	2,748	3,500
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335	123,455	194,516	236,210
120 NonCertified	340		39,074	39,681
200 Employee Benefits				
210 Insurance (Employee)	345	14,160	25,488	25,488
220 Social Security	350	8,709	17,277	21,106
290 Other	355	8,955	17,230	24,397
300 Purchased Professional and Tech Services	360	124,343	4,331	
400 Purchased Property Services	363			
500 Other Purchased Services	365	23,409	18,594	14,400
600 Supplies				
640 Books (not textbooks) and Periodicals	370	458	285	
650 Technology Supplies	375	400		
680 Miscellaneous Supplies	380	1,789	11,332	13,928
700 Property (Equipment & Furnishings)	385	4,427	2,191	150
800 Other	390		20	20
2400 School Administration				
100 Salaries				
110 Certified	395	109,477	121,496	102,352
120 NonCertified	400	304,976	344,616	382,971
200 Employee Benefits				
210 Insurance (Employee)	405	67,260	68,440	74,340
220 Social Security	410	31,786	35,633	37,127
290 Other	415	35,762	35,055	41,036
300 Purchased Professional and Tech Services	420			70
500 Other Purchased Services	425	9,002	6,636	4,970
600 Supplies	430	12,049	8,743	6,193
700 Property (Equipment & Furnishings)	435	4,431	12,960	11,818
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545	342,595		
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional and Technical Services	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575	979	227	
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445	15,217	8,295	
200 Employee Benefits				
210 Insurance (Employee)	450	3,540	1,475	
220 Social Security	455	1,170	618	
290 Other	460	932	521	
300 Purchased Professional and Technical Services	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480	60	70	340
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500	30	2,080	
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel-not school bus	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Tech Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	12,432,560	12,639,026	13,013,450

* Enter on Code 14, Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	700,643	500,000	0
Cancel of Prior Year Encumbrances	03	384		
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75	16,800	5,337	5,000
5000 OTHER				
5206 Transfer From General	135	1,568,343	659,956	1,609,707
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	2,286,170	1,165,293	1,614,707
TOTAL EXPENDITURES & TRANSFERS	175	1,786,170	1,165,293	1,609,707
UNENCUMBERED CASH BALANCE JUNE 30	190	500,000	0	5,000

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	324,261	331,396	441,898
120 NonCertified	215	64,813	56,462	106,078
200 Employee Benefits				
210 Insurance (Employee)	220	49,560	47,790	70,800
220 Social Security	225	29,337	29,291	41,920
290 Other	230	27,267	25,207	41,087
300 Purchased Professional and Technical Services	235	22,000	75	12,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	6,536	5,524	6,700
600 Supplies				
610 General Supplemental (Teaching)	255	20,798	22,695	24,553
644 Textbooks	260			
650 Supplies (Technology Related)	263	241,518	280,170	348,000
680 Miscellaneous Supplies	265	2,418	2,447	4,100
700 Property (Equipment & Furnishings)	270	6,978	67,273	73,968
800 Other	275			

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280	52,525	58,030	82,081
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290	7,906	8,496	12,036
220 Social Security	295	3,872	4,094	6,279
290 Other	300	3,990	3,870	6,032
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	46,331	49,649	51,134
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	7,080	7,080	7,080
220 Social Security	345	3,376	3,649	3,912
290 Other	350	3,533	3,326	3,710
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	150	41	
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445	53,222	48,559	48,663
120 NonCertified	450	34,533	36,423	116,836
200 Employee Benefits				
210 Insurance (Employee)	455	10,620	10,620	24,780
220 Social Security	460	6,693	6,452	12,661
290 Other	465	9,501	7,600	13,878
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475	1,053		
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Services	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	33,912	36,327	36,471
200 Employee Benefits				
210 Insurance (Employee)	500	7,080	7,080	7,080
220 Social Security	505	2,578	2,754	2,790
290 Other	510	2,076	2,142	2,361
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545		771	819
600 Supplies				
610 General Supplies	550	10		
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional and Technical Services	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
5200 TRANSFER TO:				
930 General Fund	645	700,643		
TOTAL EXPENDITURES & TRANSFERS*	xxxx	1,786,170	1,165,293	1,609,707

* Enter on Code 15, Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	23,807,159	23,362,747	22,310,169	22,310,169
Cancel of Prior Year Encumbrance	03	1,463,659	728,913		
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2011 \$	05	305,033			
2012 \$	10	10,828,310	317,314		
2013 \$	15		10,121,329	455,900	455,900
2014 \$	20			18,883,130	20,865,337
1140 Delinquent Tax	25	541,098	496,280	143,075	214,505
1510 Interest on Idle Funds	30	76,438	88,121	90,000	90,000
July - December Estimate	35				
1900 Other Revenue From Local Source	40	2,672,594	1,677,346	1,000,000	1,000,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	2,234,066	1,811,078	1,364,477	1,364,477
July - December Estimate	60				682,239
2450 Recreational Vehicle Tax	65	14,141	11,455	9,378	9,378
July - December Estimate	66				4,689
2600 Other County Revenue	70	3,639	13		0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs	80	1,061	1,465	1,347	1,347
July - December Estimate	82				674
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87			7,720,175	7,720,175
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90	1,380,202	1,143,519	300,000	300,000
July - December Estimate	95				
4590 Other Federal Aid	97	724,273	398,260		0
5000 OTHER					
5206 Transfer From General	100	5,638,972	4,888,435	0	0
RESOURCES AVAILABLE	170	49,690,645	45,046,275	52,277,651	55,018,890
TOTAL EXPENDITURES & TRANSFERS	175	26,327,898	22,736,106	41,714,481	41,714,481
July - December Estimate	180	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	13,304,409
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	55,018,890
UNENCUMBERED CASH BALANCE JUNE 30	190	23,362,747	22,310,169	10,563,170	xxxxxxxxxxxxxx

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

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
EXPENDITURES:				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210	795,672	474,414	9,211,564
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
650 Supplies - Technology Software	233			2,297,330
700 Property (Equipment & Furnishings)	235			643,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			3,746,259
200 Employee Benefits				
210 Insurance (Employee)	315			177,000
220 Social Security	320			80,039
290 Other	325			67,400
300 Purchased Professional & Tech Svcs	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
650 Supplies - Technology Software	365			285,227
700 Property (Equipment & Furnishings)	240	503,346	692,925	2,024,344
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Tech Svcs	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255	198		
4200 Land Improvement	260	1,755,231	1,767,259	2,800,000
4300 Architectural & Engineering Services	265	906,602	777,694	417,500
4500 New Building Acquisition & Construction	275	723,749	640,960	1,500,000
4600 Site Improvement	280	2,248,429	683,270	150,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	1,249,453	1,226,176	1,356,621
200 Fringe Benefits				
210 Insurance	287	148,680	153,990	162,840
220 Social Security	288	94,649	89,957	103,782
290 Other	289	104,612	107,153	149,575
400 Outside Contractors	290	17,011,813	15,891,936	16,202,000
4900 Other	291	785,464	230,372	340,000
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	26,327,898	22,736,106	41,714,481

* Enter on Code 16, Line 175.

EXTRAORDINARY SCHOOL PROGRAM	Code 22 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	973,681	870,086	905,909
Cancel of Prior Yr Encumbrance	03	9,965	9,047	
REVENUE:				
1000 LOCAL SOURCES				
1310 Tuition Individual-Class Fees	05			
1510 Interest on Idle Funds	10			
1900 Other Revenue From Local Source	15		2,390,412	2,556,999
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40	610,601	667,963	667,963
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	xxxxxxxxxxx
RESOURCES AVAILABLE	170	1,594,247	3,937,508	4,130,871
TOTAL EXPENDITURES & TRANSFERS	175	724,161	3,031,599	4,130,781
UNENCUMBERED CASH BALANCE JUNE 30	190	870,086	905,909	90

EXTRAORDINARY SCHOOL PROGRAM EXPENDITURES	Code 22 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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 Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/LEA's Out of State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental(Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	220,148	962,427	984,608
120 NonCertified	290	274,536	1,244,741	1,317,659
200 Employee Benefits				
210 Insurance (Employee)	295	1,739	12,390	3,540
220 Social Security	300	37,613	168,118	176,123
290 Other	305	9,207	38,762	41,969
300 Purchased Professional and Technical Services	310	2,854	7,006	10,000
400 Supplies (Technology Related)	313	1,487	3,328	40,600

EXTRAORDINARY SCHOOL PROGRAM EXPENDITURES	Code 22 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
500 Other Purchased Services	315	14,265	59,040	74,200
600 Supplies	320	110,088	381,760	1,341,582
700 Property (Equipment & Furnishings)	325	46,701	129,773	116,500
800 Other	330	5,523	24,254	24,000
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 Technical Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	450			
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460			
220 Social Security	465			
290 Other	470			
300 Purchased Professional and Technical Services	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	595			
120 NonCertified	600			
200 Employee Benefits				
210 Insurance	605			
220 Social Security	610			
290 Other	615			
300 Purchased Professional and Technical Services	620			
400 Purchased Property Services	625			
500 Other Purchased Services	630			
600 Supplies	635			
700 Property (Equipment & Furnishings)	640			
800 Other	645			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional and Technical Services	520			

EXTRAORDINARY SCHOOL PROGRAM EXPENDITURES	Code 22 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
400 Purchased Property Serv				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550			
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel-not schoolbus	570			
629 Other	575			
680 Miscellaneous Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional and Technical Services	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	724,161	3,031,599	4,130,781

*Enter on Code 22, Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	7,806,977	9,080,855	8,347,452
Cancel of Prior Year Encumbrance	03	459,718	905,523	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	14,859	9,132	
1600 Food Service				
1611 Student Sales (Lunch)	15	1,886,951	1,897,209	2,486,492
1612 Student School Lunches (Breakfast)	25	202,142	212,493	211,294
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	1,104,432	1,172,187	1,416,105
1990 Miscellaneous	55	6,669	500	
3000 STATE SOURCES				
3203 School Food Assistance	65	265,169	254,395	235,399
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	18,597,419	19,715,233	19,075,196
4590 Other Federal Aid	80			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	30,344,336	33,247,527	31,771,938
TOTAL EXPENDITURES & TRANSFERS	175	21,263,481	24,900,075	29,035,532
UNENCUMBERED CASH BALANCE JUNE 30	190	9,080,855	8,347,452	2,736,406

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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230	10,619	7,575	12,000
490 Other	235	75,859	92,784	28,200
500 Other Purchased Services	240		8,013	6,938
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250	21,993	27,700	27,000
622 Electricity	255	58,044	55,886	60,000
626 Motor Fuel-not schoolbus	260	80,354	89,855	85,000
629 Other	265			
680 Miscellaneous Supplies	270		1,955	
700 Property (Equipment & Furnishings)	275			
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	6,649,146	7,499,120	10,484,484
200 Employee Benefits				
210 Insurance	295	956,390	972,320	1,139,880
220 Social Security	300	472,317	485,407	543,634
290 Other	305	308,815	311,646	400,760
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	106,038	139,700	176,500
600 Supplies				
630 Food & Milk	325	11,003,752	11,496,400	13,696,736
680 Miscellaneous Supplies	330	1,073,855	1,431,871	1,518,400
700 Property (Equipment & Furnishings)	335	387,430	2,240,648	813,000
800 Other	340	58,869	39,195	43,000
TOTAL EXPENDITURES & TRANSFERS*	xxxx	21,263,481	24,900,075	29,035,532

* Enter on Code 24, Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	832,078	850,000	0
Cancel of Prior Year Encumbrance	03	30,535	10,704	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	1,673,074	421,997	1,964,496
5208 Transfer From Supplemental General	50	102,000	247,405	247,405
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	2,637,687	1,530,106	2,211,901
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	466,764	853,966	1,351,231
120 NonCertified	215	37,010	84,243	134,157
200 Employee Benefits				
210 Insurance (Employee)	220	7,080	20,060	28,320
220 Social Security	225	38,734	71,439	113,632
290 Other	230	11,115	30,559	48,163
300 Purchased Professional and Technical Services	235	198,842	188,806	231,000
400 Purchased Property Services	237	5,535	2,154	7,000
500 Other Purchased Services	240	132,350	135,298	158,425
600 Supplies				
640 Books (not textbooks) and Periodicals	245	99,665	89,492	86,000
650 Technology Supplies	250		204	
680 Miscellaneous Supplies	255	60,492	53,032	45,035
700 Property (Equipment & Furnishings)	260	6,277	599	8,500
800 Other	265			200
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional and Technical Services	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305	208	254	238
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional and Technical Services	350			

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
5200 TRANSFER TO:				
930 General Fund	325	723,615		
TOTAL EXPENDITURES & TRANSFERS	175	1,787,687	1,530,106	2,211,901
UNENCUMBERED CASH BALANCE JUNE 30	190	850,000	0	0

2014-2015

		12 mo.	12 mo.	12 mo.
PARENT EDUCATION PROGRAM	Code 28 Line	2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	222,742	63,319	105,373
Cancel of Prior Year Encumbrance	03		1,017	
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25		138,529	112,104
3000 STATE SOURCES				
3216 Parent Education Aid	35	328,742	328,722	317,000
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	0	115,299	24,695
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxx
RESOURCES AVAILABLE	170	551,484	646,886	559,172
TOTAL EXPENDITURES & TRANSFERS	175	488,165	541,513	559,172
UNENCUMBERED CASH BALANCE JUNE 30	190	63,319	105,373	0

		12 mo.	12 mo.	12 mo.
PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210	119,950	122,709	125,867
120 NonCertified	215	187,619	250,000	267,200
200 Employee Benefits				
210 Insurance (Employee)	220	44,840	55,460	56,640
220 Social Security	225	23,200	28,216	30,070
290 Other	230	23,901	29,507	37,265
300 Purchased Professional and Technical Services	235		75	
400 Purchased Property Services	237	60		100
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	12,487	16,202	23,650
600 Supplies				
640 Books(not textbooks) and Periodicals	255	9,116	2,897	2,000
650 Technology Supplies	260	2,100	40	
680 Miscellaneous Supplies	265	38,625	34,828	15,000
700 Property (Equipment & Furnishings)	270	24,878	1,198	1,000
800 Other	275			

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365	1,389	381	380
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical Services	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
5200 TRANSFER TO:				
930 General Fund	385	0		
TOTAL EXPENDITURES & TRANSFERS*	xxxx	488,165	541,513	559,172

*Enter on Code 28, Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	57,512	123,214	167,117
Cancel of Prior Year Encumbrance	03	34,014	1,097	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	119,424	120,589	100,000
1316 Individuals (Out-of-District)	10			
1320 Other School District in State	15			
1510 Interest on Idle Funds	20			
1990 Miscellaneous	25			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	30			
4599 Summer School Aid	35			
5000 OTHER				
5206 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	0	0	0
5253 Transfer From Contingency Reserve	50	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	210,950	244,900	267,117
TOTAL EXPENDITURES & TRANSFERS	175	87,736	77,783	219,516
UNENCUMBERED CASH BALANCE JUNE 30	190	123,214	167,117	47,601

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	60,845	61,103	138,701
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	4,655	4,671	10,610
290 Other	230	1,214	1,022	2,358
300 Purchased Professional and Tech Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside State	245			
563 Tuition/Priv Sources	250			
590 Other	255	1,266	805	580
600 Supplies				
610 General Supplemental(Teaching)	260	4,459	3,879	53,905
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	2,924	1,901	8,342
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	224	145	638
290 Other	305	56	31	141

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465	4,550	2,008	3,478
200 Employee Benefits				
210 Insurance (Employee)	470	354	354	354
220 Social Security	475	342	148	266
290 Other	480	157	111	143
300 Purchased Professional and Tech Services	485			
400 Purchased Property Serv	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	6,052	1,505	
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	463	57	
290 Other	535	175	43	

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
300 Purchased Professional and Tech Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Tech Services	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	690			
120 NonCertified	695			
200 Employee Benefits				
210 Insurance	700			
220 Social Security	705			
290 Other	710			
300 Purchased Professional and Technical Services	715			
400 Purchased Property Services	720			
500 Other Purchased Services	725			
600 Supplies	730			
700 Property (Equipment & Furnishings)	735			
800 Other	740			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
930 General Fund	685			
TOTAL EXPENDITURES & TRANSFERS *	xxxx	87,736	77,783	219,516

*Enter on Code 29, Line 175

SPECIAL EDUCATION	Code 30 Line	12 mo. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	15,007,311	11,074,129	11,055,753
Cancel of Prior Year Encumbrances	03	189,753	391,108	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	38,439	159,840	30,000
1980 Reimbursements	20			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular (include ARRA)*	55	6,583,168	11,218,988	18,000,000
4570 Medicaid	60	7,639,712	8,507,835	8,000,004
4590 Other Reserve Grants in Aid	65	28,024	1,574	
5000 OTHER				
5206 Transfer From General	75	46,687,370	59,649,376	45,818,386
5208 Transfer From Supplemental General	80	34,436,271	24,881,308	30,124,001
5253 Transfer From Contingency Reserve	85	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	110,610,048	115,884,158	113,028,144
TOTAL EXPENDITURES & TRANSFERS	175	99,535,919	104,828,405	113,028,144
UNENCUMBERED CASH BALANCEJUNE 30	190	11,074,129	11,055,753	0

* This would include regular allocations and ARRA recovery funds.

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	27,795,921	29,372,991	31,137,306
120 NonCertified	215	15,608,947	16,764,747	18,574,947
200 Employee Benefits				
210 Insurance (Employee)	220	7,954,195	8,456,578	9,172,062
220 Social Security	225	3,291,703	3,511,498	3,802,985
290 Other	230	2,891,848	2,760,904	3,264,197
300 Purchased Professional and Tech Services	235	601,473	594,705	2,056,785
400 Purchased Property Services	237	7,176	1,796	1,071
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			2,150
564 Payment to Spec Education Coop/Interlocal (Assessments)**	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	123,191	119,835	126,477
600 Supplies				
610 General Supplemental(Teaching)	260	89,203	117,218	51,200
644 Textbooks	265	77		109,047
650 Supplies (Technology Related)	267	33,131	35,449	7,758
680 Miscellaneous Supplies	270	137,792	148,913	173,090
700 Property (Equipment & Furnishings)	275	214,115	267,897	68,342
800 Other	280	748	11,437	31,825

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	15,118,316	16,114,989	16,475,409
120 NonCertified	290	974,125	1,148,646	1,077,328
200 Employee Benefits				
210 Insurance (Employee)	295	2,242,256	2,371,213	2,392,357
220 Social Security	300	1,215,161	1,298,216	1,342,784
290 Other	305	1,227,255	1,157,207	1,270,611
300 Purchased Professional and Tech Services	310	167,601	75,486	37,085
400 Purchased Property Services	313	6,278	19,113	
500 Other Purchased Services	315	99,704	119,359	42,094
600 Supplies	320	282,711	172,144	112,508
700 Property (Equipment & Furnishings)	325	201,953	130,081	26,580
800 Other	330	2,197	15,797	535
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,122,109	1,318,105	1,766,759
120 NonCertified	340	2,235		1,000
200 Employee Benefits				
210 Insurance (Employee)	345	123,192	145,081	109,740
220 Social Security	350	84,495	99,034	135,236
290 Other	355	77,923	79,207	113,805
300 Purchased Professional and Tech Services	360	270,258	354,727	6,882
400 Purchased Property Services	363			1,071
500 Other Purchased Services	365	56,432	65,778	5,391
600 Supplies				
640 Books(not textbooks)and Periodicals	370	10,536	16,473	37
650 Technology Supplies	375	2,899	2,726	12,252
680 Miscellaneous Supplies	380	8,742	24,427	22,973
700 Property (Equipment & Furnishings)	385	75,884	1,587	10,787
800 Other	390	28,755	16,247	
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	221,965	224,703	338,993
120 NonCertified	400	490,052	550,813	669,090
200 Employee Benefits				
210 Insurance (Employee)	405	93,456	100,890	134,520
220 Social Security	410	53,509	58,089	77,118
290 Other	415	72,939	71,204	102,216
300 Purchased Professional and Tech Services	420			30,723
400 Purchased Property Services	425	200		1,482
500 Other Purchased Services	430	27,970	20,189	21,322
600 Supplies	435	48,916	22,686	68,638
700 Property (Equipment & Furnishings)	440	20,947	47,099	79,083
800 Other	445	15,604	23,293	20,000
2400 School Administration				
100 Salaries				
110 Certified	450	550,299	591,478	580,507
120 NonCertified	455	463,314	477,217	290,661
200 Employee Benefits				
210 Insurance (Employee)	460	125,434	130,095	99,120
220 Social Security	465	77,007	80,782	66,646
290 Other	470	100,403	89,446	88,465
300 Purchased Professional and Tech Services	475	1,985	498	420
500 Other Purchased Services	480	13,252	6,611	17,388

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
600 Supplies	485	85,265	33,260	107,816
700 Property (Equipment & Furnishings)	490	41,636	37,151	33,253
800 Other	495	1		567
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805	2,949,772	2,150,602	3,608,971
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional and Technical Svcs	825	10,000	5,000	35,699
400 Purchased Property Services	830			
500 Other Purchased Services	835	169		
600 Supplies	840	296	827	
700 Property (Equipment & Furnishings)	845	2,828		
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	637,383	671,530	679,317
200 Employee Benefits				
210 Insurance (Employee)	505	125,924	120,690	116,014
220 Social Security	510	48,448	51,132	51,969
290 Other	515	38,657	38,766	41,598
300 Purchased Professional and Tech Services	520			
400 Purchased Property Services				
411 Water/Sewer	525	14,953	14,944	
420 Cleaning	530	8,989	1,605	2,499
430 Repairs & Maintenance	535	3,394	4,761	
440 Rentals	540			
490 Other	545			89
500 Other Purchased Services	550	314,328	82,551	66,549
600 Supplies				
610 General Supplies	555	18,253	318,820	18,213
620 Energy				
621 Heating	560	31,566	44,823	
622 Electricity	565	147,348	146,037	
626 Motor Fuel (not schoolbus)	570	39		
629 Other	575		39	
680 Miscellaneous Supplies	580		424	
700 Property (Equipment & Furnishings)	585	8,690	40,017	433
800 Other	590			200
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595	140,285	144,625	148,254
200 Employee Benefits				
210 Insurance	600	19,824	19,824	18,408
220 Social Security	605	10,458	10,568	11,341
290 Other	610	13,552	12,957	15,482
400 Purchased Property Services	615	38		
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665	9,138,191	10,299,470	10,585,103
519 Mileage in Lieu of Trans	670			
520 Insurance	675			
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	619,805	807,130	886,011
680 Miscellaneous Supplies	690	124	574	1,000
730 Equip (Including Buses)	695			
800 Other	700			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional and Tech Services	725	398,882	362,750	370,000
400 Purchased Property Services	730			
500 Other Purchased Services	735	1,505	2,824	500
700 Property (Equipment & Furnishings)	740			
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional and Tech Services	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional and Tech Services	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
5200 TRANSFER TO:				
930 General Fund	855	177,527		
TOTAL EXPENDITURES & TRANSFERS*	xxx	99,535,919	104,828,405	113,028,144

* Enter on Code 30, Line 175.

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

VOCATIONAL EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	413,648	250,000	49,465
Cancel of Prior Year Encumbrance	03	5,813	2,969	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25		84,608	100,000
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75		49,000	40,000
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	3,727	36,263	56,910
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115			
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	1,961,996	0	803,736
5208 Transfer From Supplemental General	140	6,434,000	7,663,123	8,964,812
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	8,819,184	8,085,963	10,014,923
TOTAL EXPENDITURES & TRANSFERS	175	8,569,184	8,036,498	10,014,922
UNENCUMBERED CASH BALANCE JUNE 30	190	250,000	49,465	1

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	5,136,062	5,228,005	6,746,573
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	688,106	694,212	868,504
220 Social Security	225	385,796	392,899	516,114
290 Other	230	385,324	344,152	483,309
300 Purchased Professional and Technical Services	235	2,995	4,719	8,000
400 Purchased Property Services	237	8,800	8,748	34,350
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	26,378	152,859	132,000
600 Supplies				
610 General Supplemental (Teaching)	255	85,550	79,953	99,500
644 Textbooks	260	14,124	6,634	15,000
650 Supplies (Technology Related)	263	51,200	37,997	29,000
680 Miscellaneous Supplies	265	44,785	58,709	36,950
700 Property (Equipment & Furnishings)	270	471,822	374,614	289,000
800 Other	275	160	650	38,000

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330	28,063	38,996	98,946
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	2,775	1,977	11,824
220 Social Security	345	2,126	2,984	7,569
290 Other	350	1,833	1,480	7,182
300 Purchased Professional and Technical Services	355		1,346	
400 Purchased Property Services	357			
500 Other Purchased Services	360	300	10,563	
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		74	
700 Property (Equipment & Furnishings)	380		4,900	
800 Other	385		420	
2400 School Administration				
100 Salaries				
110 Certified	445	255,029	262,381	284,276
120 NonCertified	450	99,178	105,675	107,394
200 Employee Benefits				
210 Insurance (Employee)	455	41,890	42,479	42,480
220 Social Security	460	26,843	27,825	29,963
290 Other	465	30,241	26,650	30,503
300 Purchased Professional and Technical Services	470		450	
500 Other Purchased Services	475	6,149	5,280	4,600
600 Supplies	480	11,068	8,909	14,365
700 Property (Equipment & Furnishings)	485	1,797	19,930	
800 Other	490	100	769	600
2500 Central Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595	300,213	54,424	54,341
200 Employee Benefits				
210 Insurance	600	7,079	7,080	7,080
220 Social Security	605	3,932	4,110	4,157
290 Other	610	4,478	5,024	6,265
300 Purchased Professional and Technical Svcs	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530	2,750	252	
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545	29,113	7,309	7,077
600 Supplies				
610 General Supplies	550		11,060	
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
626 Motor Fuel	588			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional and Technical Services	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
5200 TRANSFER TO:				
930 General Fund	645	413,125		
TOTAL EXPENDITURES & TRANSFERS*	xxxx	8,569,184	8,036,498	10,014,922

* Enter on Code 34, Line 175.

		12 mo.	12 mo.	12 mo.
GIFTS AND GRANTS	Code	2012-2013	2013-2014	2014-2015
(Monies Not Included in Other Funds)	35	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	5,670,464	4,457,698	3,651,155
Cancel of Prior Yr Enc	03	673,838	41,556	
REVENUE:				
1700 Student Activities*				
1710 Admissions	010			
1730 Student Organization Membership Dues	015			
1790 Other Student Activity Income	020			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	030	151,622	106,752	106,752
1930 City/County Sales Tax	032			
1990 Miscellaneous	035	1,783,516	1,424,988	1,500,000
RESOURCES AVAILABLE	170	8,279,440	6,030,994	5,257,907
TOTAL EXPENDITURES & TRANSFERS	175	3,821,742	2,379,839	3,331,472
UNENCUMBERED CASH BALANCE JUNE 30	190	4,457,698	3,651,155	1,926,435

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

*Include monetary gifts (excluding scholarships), private grants and district activity funds 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.
GIFTS AND GRANTS EXPENDITURES	Code	2012-2013	2013-2014	2014-2015
(Monies Not Included in Other Funds)	35	Actual	Actual	Budget
	Line	(1)	(2)	(3)
1000 Instruction				
100 Salaries				
110 Certified	210	92,865	207,725	283,632
120 NonCertified	215	230,450	175,207	132,152
200 Employee Benefits				
210 Insurance (Employee)	220	21,240	41,890	54,020
220 Social Security	225	24,819	29,155	31,807
290 Other	230	11,911	17,427	23,776
300 Purchased Professional and Technical Services	235	61,516	17,064	72,470
400 Purchased Property Services	237	9,434	5,007	9,435
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250	34,904	14,306	72,000
590 Other	255	109,703	101,968	109,715

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
600 Supplies				
610 General Supplemental (Teaching)	260	358,189	286,662	692,525
644 Textbooks	265			
650 Supplies (Technology Related)	267	165,080	588,182	165,080
680 Miscellaneous Supplies	270	52,550	68,050	51,841
700 Property (Equipment & Furnishings)	275	2,006,132	85,233	317,807
800 Other	280	3,708	31,637	21,805
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290	83		
200 Employee Benefits				
210 Insurance (Employee)	295	6		
220 Social Security	300	1		
290 Other	305	3,678		
300 Purchased Professional and Technical Services	310			3,679
400 Purchased Property Services	313	1,200	6,422	1,200
500 Other Purchased Services	315	609	2,453	911
600 Supplies	320	10,571	18,893	10,581
700 Property (Equipment & Furnishings)	325	3,719		6,677
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	47,313	20,463	11,907
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	3,602	1,556	911
290 Other	355	897	375	203
300 Purchased Professional and Tech Services	360	16,633	7,256	52,633
400 Purchased Property Services	363	1,950	644	1,950
500 Other Purchased Services	365	18,162	3,723	20,815
600 Supplies				
640 Books (not textbooks) and Periodicals	370	41,651	49,388	30,000
650 Technology Supplies	375	1,205	7,451	1,205
680 Miscellaneous Supplies	380	36,001	18,769	35,773
700 Property (Equipment & Furnishings)	385	21,195	10,826	10,399
800 Other	390			1,000
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400	22,585	32,674	
200 Employee Benefits				
210 Insurance (Employee)	405	7,080	7,080	
220 Social Security	410	1,543	2,326	
290 Other	415	2,003	3,056	
300 Purchased Professional and Technical Services	420	125		
400 Purchased Property Services	425			125
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435		162	
590 Other	440			752
600 Supplies	445	15,288	11,215	15,293
700 Property (Equipment & Furnishings)	450			
800 Other	455	1,003		

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465		1,261	34,620
200 Employee Benefits				
210 Insurance (Employee)	470			3,540
220 Social Security	475		97	2,648
290 Other	480		21	1,517
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	81	90	81
590 Other	500	137	241	138
600 Supplies	505	785	4,196	100
700 Property (Equipment & Furnishings)	510		759	7,188
800 Other	515	6,714	9,057	7,000
2500 Central Services				
100 Salaries				
110 Certified	680			0
120 Non-Certified	685	37,282	40,524	53,627
200 Employee Benefits				
210 Insurance	690	3,540	6,638	7,080
220 Social Security	695	2,868	3,082	4,102
290 Other	700	1,561	1,694	6,181
300 Purchased Professional and Technical Svcs	705	9,096	6,596	9,096
400 Purchased Property Services	710			
500 Other Purchased Services	715	12,949	8,088	4,663
600 Supplies	720	3,644	82,105	522,649
700 Property (Equipment & Furnishings)	725	34,344	34,658	112,714
800 Other	730	9,140	1,749	9,140
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	134,557	132,059	106,259
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	7,551	7,233	8,129
290 Other	535	1,952	1,733	1,806
300 Purchased Professional and Technical Services	540	2,137	2,988	2,137
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	1,846	4,194	1,846
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	13,739		13,740
500 Other Purchased Services				
520 Insurance	575	611	715	611
590 Other	580	726	1,090	726
600 Supplies				
610 General Supplies	585	32,589	111,100	32,589
620 Energy				
621 Heating	590			
622 Electricity	595	33,230	30,435	66,895
626 Motor Fuel (not schoolbus)	600			
629 Other	605		205	

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
680 Miscellaneous Supplies	610			3,034
700 Property (Equipment & Furnishings)	615	24,574	2,611	20,700
800 Other	620	1,085	3,822	
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650		944	40,000
519 Mileage in Lieu of Trans	655	471	148	
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional and Technical Services	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	2,838	4,744	2,837
680 Miscellaneous Supplies	780	1,091	717	
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	3,821,742	2,379,839	3,331,472

SPECIAL LIABILITY EXPENSE	Code 42 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	1,757,213	1,479,500	1,450,717	1,450,717
Cancel of Prior Year Encumbrances	03		75,166		
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2011 \$	05				
2012 \$	10				
2013 \$	15		0	0	0
2014 \$	20			0	
1140 Delinquent Tax	25	112	18	0	0
1900 Other Revenue From Local Source	30	18,454	1,362		0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	40			0	0
July - December Estimate	45				0
2450 Recreational Vehicle Tax	50			0	0
July - December Estimate	55				0
2800 In Lieu of Taxes IRBs	60			0	0
July - December Estimate	65				0
5000 OTHER					
5206 Transfer From General	70	0	0	0	0
July - December Estimate	75				
5208 Transfer From Supplemental General	80	0	0	0	0
July - December Estimate	85				
5253 Transfer From Contingency Reserve	90	0	0	xxxxxxxxxxx	xxxxxxxxxxx
RESOURCES AVAILABLE	100	1,775,779	1,556,046	1,450,717	1,450,717
EXPENDITURES:					
2300 General Administration					
2310 Board of Education Services					
520 Insurance	105	289,229	85,330	300,000	
820 Judgments	110	7,050	19,999	600	
890 Other	115			690,000	
5200 TRANSFER TO:					
960 Special Reserve Fund	120	0	0	0	
TOTAL EXPENDITURES	175	296,279	105,329	990,600	990,600
July December Estimate	180	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	460,117
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	1,450,717
UNENCUMBERED CASH BALANCE JUNE 30	190	1,479,500	1,450,717	460,117	xxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 100)			0
	200	Delinquent Tax			0
	205	Amount of 2014 Tax to be Levied			0

SPECIAL RESERVE FUND	Code 47 Line	12 mo.	12 mo.	2014-2015 Actual (3)
		2012-2013 Actual (1)	2013-2014 Actual (2)	
UNENCUMBERED CASH BALANCE JULY 1	01	36,539,531	55,010,561	48,231,997
Cancel of Prior Year Encumbrances	03	10,615,552	1,443,193	
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	70,293	45,117	
1900 Other Revenue From Local Sources	07	4,798,288	137,443	
1961 Revenue From General	10	24,301,901	28,316,353	
1962 Revenue From Supplemental General	12	1,367,486	1,582,874	
1963 Revenue From Adult Education	15			
1964 Revenue From Adult Supplemental Education	20			
1965 Revenue From Bilingual Education	25	1,634,282	1,879,397	
1966 Revenue From Driver Training	30			
1967 Revenue From Extraordinary School	37	42,798	58,956	
1968 Revenue From Food Service	40	1,149,323	1,327,687	
1969 Revenue From Professional Development	45	16,550	43,460	
1970 Revenue From Parent Education	50	54,186	75,916	
1971 Revenue From Summer School	52	1,681	1,738	
1972 Revenue From Special Education	55	12,734,465	15,353,276	
1975 Revenue From Vocational Education	65	902,713	1,034,218	
1977 Revenue From Federal Funds	71	2,871,353	3,227,999	
1978 Revenue From Contingency Reserve	72			
1979 Revenue From Special Liability Expense	75	0	0	
1980 Revenue From At Risk (4yr Old)	77	776,802	871,670	
1981 Revenue From At Risk (K-12)	78	9,456,705	10,583,420	
1982 Revenue From Virtual Education	79	100,187	112,386	
5000 OTHER				
5206 Transfer from General	80	0	0	
RESOURCES AVAILABLE	82	107,434,096	121,105,664	
EXPENDITURES:				
210 Health Care Services	85	47,753,262	60,281,210	
211 Disability Income Benefits	90	1,040,890	892,071	
212 Group Life Insurance	95			
260 School Workers' Compensation	100	1,480,902	995,814	
520 Risk Management Insurance	105	2,148,481	10,704,572	
TOTAL EXPENDITURES	175	52,423,535	72,873,667	
UNENCUMBERED CASH BALANCE JUNE 30	190	55,010,561	48,231,997	

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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	29,514,193	33,625,196	39,677,732
RESOURCES AVAILABLE	70	29,514,193	33,625,196	39,677,732
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	18,950,156	21,567,704	25,449,891
2100 Student Support				
200 Employee Benefits	80	2,925,178	3,368,242	3,974,526
2200 Instructional Support				
200 Employee Benefits	85	1,553,144	1,801,243	2,125,467
2300 General Administration				
200 Employee Benefits	90	341,619	334,859	395,134
2400 School Administration				
200 Employee Benefits	95	2,150,740	2,455,567	2,897,569
2500 Central Services				
200 Employee Benefits	100	816,580	910,741	1,074,675
2600 Operations & Maintenance				
200 Employee Benefits	105	2,227,128	2,550,189	3,009,223
2700 Student Transportation Services				
200 Employee Benefits	110	56,962	62,347	73,569
2900 Other Support Services				
200 Employee Benefits	113		8,201	9,677
3000 Food Service				
200 Employee Benefits	115	492,686	566,103	668,001
TOTAL EXPENDITURES	175	29,514,193	33,625,196	39,677,732
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	14,873,751	14,873,751	14,873,751
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	14,873,751	14,873,751	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	14,873,751	14,873,751	

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 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.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 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			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo. 2012-2013 Actual (1)	12 mo. 2013-2014 Actual (2)	12 mo. 2014-2015 Budget (3)
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	0	0	
5200 TRANSFER TO:				
930 General Fund	725			
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Vocational Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 At Risk (4yr Old)	810	0	0	
978 At Risk (K-12)	815	0	0	
980 Supplemental General Fund	820	0	0	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	0	

* Enter on Code 53, Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	7,176,021	5,842,570	5,756,300
Cancel of Prior Year Encumbrances	03	68,735	18,754	
REVENUE:				
1000 LOCAL SOURCES				
1740 Fees (Rental)	05	638,284	622,148	
1911 Fines	10		10,623	
1942 Rental Fees & Books	15	387,142	398,109	
1990 Miscellaneous	20	15,087	192	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	2,104,963	2,560,826	
5208 Transfer From Supplemental General	30	0	1,066,004	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	10,390,232	10,519,226	
EXPENDITURES:				
1000 Instruction				
600 Supplies				
644 Textbooks	75	4,013,850	4,142,370	
645 Workbooks	80			
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90	427,842	424,748	
650 Supplies (Technology Related)	93			
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100	71,797	81,586	
683 Other Material & Supplies	105	34,173	114,222	
684 Other	110			
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	4,547,662	4,762,926	
UNENCUMBERED CASH BALANCE JUNE 30	190	5,842,570	5,756,300	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,151,589	1,139,983	862,403
Cancel of Prior Yr Enc	03	55,583	8,114	
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	379,362	353,422	
1790 Donations/Fundraisers/Other	55	186,213	192,533	
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
RESOURCES AVAILABLE	170	1,772,747	1,694,052	
TOTAL EXPENDITURES & TRANSFERS	175	632,764	831,649	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,139,983	862,403	xxxxxxxxxxx

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

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

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	34,329	92,737	
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,612	7,017	
290 Other	230	613	1,610	
300 Purchased Professional and Tech Services	232	275,820	267,848	
600 Supplies	235	195,459	309,117	
700 Property (Equipment & Furnishings)	240	3,582	8,545	
800 Other	245	65,319	62,428	
2700 Student Transportation Serv				
100 Salaries				
120 NonCertified	250			
200 Employee Benefits				
210 Insurance	255			
220 Social Security	260			
290 Other	265			
600 Supplies	270			
730 Equipment	275			
800 Other	280	55,030	82,347	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	632,764	831,649	

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	27,191,430	29,008,382	28,116,085	28,116,085
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2011 \$	05	479,452			
2012 \$	10	22,678,323	664,573		
2013 \$	15		18,463,884	833,238	833,238
2014 \$	20			22,375,953	
1140 Delinquent Tax	25	737,833	746,936	261,026	391,343
1510 Interest on Idle Funds(a)	30	28,433	741		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	26,100,027	600,051		0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	3,138,793	3,065,688	2,741,973	2,741,973
July - December Estimate	60				1,370,987
2450 Recreational Vehicle Tax	65	19,869	19,491	18,846	18,846
July - December Estimate	66				9,423
2800 In Lieu of Taxes IRBs	70	2,223	2,774	2,706	2,706
July - December Estimate	72				1,353
3000 STATE SOURCES					
3217 State Aid (after 7-1-92)	78	10,758,658	12,313,083	14,730,494	14,730,494
July - December Estimate*	79				12,529,677
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80	4,743,515	4,366,406	4,255,611	4,255,611
July - December Estimate*	81				2,371,758
RESOURCES AVAILABLE	82	95,878,556	69,252,009	73,335,932	67,373,494
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	22,084,519	21,417,061	22,617,758	
890 Commission & Postage	90	190,655	3,863	100,000	
831 Principal	95	44,595,000	19,715,000	21,450,000	
TOTAL EXPENDITURES	100	66,870,174	41,135,924	44,167,758	44,167,758
832 Interest Due July-December	105				11,088,991
890 Commission & Postage July-Dec	110				
831 Principal Due July-December	115				22,775,000
990 Cash Basis Reserve	120				13,440,000
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	91,471,749
UNENCUMBERED CASH BALANCE JUNE 30	190	29,008,382	28,116,085	29,168,174	xxxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 82)			24,098,255
	200	Delinquent Tax			626,555
	205	Amount of 2014 Tax to be Levied			24,724,810

(a) Interest on Bond Proceeds only.

* July - December estimate must be entered manually.

SPECIAL ASSESSMENT	Code 67 Line	12 mo.	12 mo.	12 mo.	18 mo.	
		2012-2013 Actual (1)	2013-2014 Actual (2)	2014-2015 Budget (3)	Financing Required (4)	
UNENCUMBERED CASH BALANCE JULY 1	01	1,090	1,157	6,797	6,797	
REVENUE:						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2011 \$	05					
2012 \$	10					
2013 \$	15		0	0	0	
2014 \$	20			0		
1140 Delinquent Tax	25	47	12	0	0	
1900 Other Revenue From Local Source	30	20	5,628		0	
July - December Estimate	35					
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45			0	0	
July - December Estimate	50				0	
2450 Recreational Vehicle tax	55			0	0	
July - December Estimate	56				0	
2800 In Lieu of Taxes IRBs	60			0	0	
July - December Estimate	65				0	
RESOURCES AVAILABLE	70	1,157	6,797	6,797	6,797	
EXPENDITURES:						
4000 FACILITIES ACQUISITION						
4200 Site Improvement Services	75			6,797		
TOTAL EXPENDITURES	175	0	0	6,797	6,797	
July - December Estimate	180	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx		
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	6,797	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,157	6,797	0	xxxxxxxxxxxxxx	
	195	TAX REQUIRED (Line 185 minus Line 70)				0
	200	Delinquent Tax				0
	205	Amount of 2014 Tax to be Levied				0

AFFIDAVIT

STATE OF KANSAS \
 - SS.
County of Sedgwick /

Mark Fletchall, of lawful age, being first duly sworn, deposeth and saith: That he is Record Clerk of The Wichita Eagle, a daily newspaper published in the City of Wichita, County of Sedgwick, State of Kansas, and having a general paid circulation on a daily basis in said County, which said newspaper has been continuously and uninterruptedly published in said County for more than one year prior to the first publication of the notice hereinafter mentioned, and which said newspaper has been entered as second class mail matter at the United States Post Office in Wichita, Kansas, and which said newspaper is not a trade, religious or fraternal publication and that a notice of a true copy is hereto attached was published in the regular and entire Morning issue of said The Wichita Eagle for 1 issues, that the first publication of said notice was

3313669

made as aforesaid on the 14th of

August A.D. 2014, with

subsequent publications being made on the following dates:

And affiant further says that he has personal knowledge of the statements above set forth and that they are true.

Mark Fletchall

Subscribed and sworn to before me this

14th day of August, 2014



JRB

Notary Public Sedgwick County, Kansas

Printer's Fee : \$1009.20

LEGAL PUBLICATION

PUBLISHED IN THE WICHITA EAGLE
August 14, 2014 (3313669)

NOTICE OF HEARING 2014-2015 BUDGET

The governing body of Unified School District 259 will meet on the 25th day of August, 2014 at 8:00 PM, at 1437 Rochester, Wichita, KS 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 201 N. Water, Wichita, KS and will be available at this hearing.

The Amount of 2014 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2014-2015 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	2012-2013 Actual		2013-2014 Actual		PROPOSED BUDGET 2014-2015		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2014 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	327,964,170	20.000	330,055,159	20.000	328,856,025	47,226,032	20.000
Supplemental General (LOB)	08	107,856,793	23.154	110,870,767	25.200	112,565,276	42,092,160	16.139
SPECIAL REVENUE								
Adult Education	10	456	0.000	0	0.000	0	0	0.000
Bilingual Education	14	12,432,550		12,439,028		13,013,450		
Virtual Education	15	1,785,170		1,185,293		1,809,767		
Capital Outlay	16	26,327,898	4.534	22,736,106	4.264	41,714,481	20,865,337	8.000
Extraordinary School Program	22	724,181		3,031,599		4,130,781		
Food Service	24	21,263,481		24,900,075		29,035,532		
Professional Development	28	1,787,687		1,530,108		2,211,801		
Parent Education Program	28	488,185		541,518		559,172		
Summer School	29	87,738		77,783		219,518		
Special Education	35	99,535,919		104,626,405		143,028,144		
Vocational Education	34	8,569,164		8,036,496		10,014,922		
Special Liability Expense Fund	42	296,279	0.000	155,329	0.000	990,800	0	0.000
Special Reserve Fund	47	62,423,536		72,873,667				
Federal Funds	07	38,475,068		32,075,453		40,633,651		
Gifts and Grants	35	3,821,742		2,379,839		3,391,472		
At Risk (4Yr Old)	11	5,153,759		4,943,516		5,601,358		
At Risk (K-12)	13	73,018,990		73,254,477		75,765,479		
KPERS Special Retirement Contribution	51	28,514,193		33,625,196		39,577,732		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	4,547,662		4,762,926				
Activity Fund	56	632,764		631,548				
DEBT SERVICE								
Bond and Interest #1	62	66,870,174	9.497	41,135,924	7.761	44,167,758	24,724,810	9.460
Special Assessment	67	0	0.000	0	0.000	6,797	0	0.000
TOTAL USD EXPENDITURES	100	891,578,586	57.185	888,511,306	57.215	867,133,765	134,908,339	53.619
Less: Transfers	105	244,406,485	xxxxxx	262,893,221	xxxxxx	183,252,228	xxxxxx	xxxxxx
NET USD EXPENDITURES	110	647,172,101	xxxxxx	625,618,085	xxxxxx	683,881,537	xxxxxx	xxxxxx
TOTAL USD TAXES LEVIED	115	142,995,323	xxxxxx	143,021,721	xxxxxx	134,908,339	xxxxxx	xxxxxx
TOTAL TAXES LEVIED	125	142,995,323		143,021,721		134,908,339		
Assessed Valuation - General Fund	128	\$2,342,152,789		\$2,339,484,120		\$2,361,301,593		
Assessed Valuation - All Other Funds	130	\$2,568,387,766		\$2,585,856,212		\$2,608,167,187		
Outstanding Indebtedness, July 1		2012		2013		2014		
General Obligation Bonds	135	458,850,000		436,965,000		486,610,000		
Lease Purchase Principal	153	205,367		190,825		648,154		
TOTAL USD DEBT	155	458,850,367		437,065,925		487,258,154		

* Tax Rates are expressed in Mills

Shirley Rogers
President

Mike Williams
Clerk of the Board

2014-2015

Profile Information



Wichita Public Schools USD 259



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212
www.ksde.org

Order of Contents

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

2014-15 Budget General Information

USD #: 259

Introduction

Unified School District (USD) No. 259 is located in Sedgwick County of south central Kansas. The major city within the school district is Wichita with a population of more than 382,300. Approximately 97 percent of the students reside in the city of Wichita. The School District covers more than 152 square miles and serves more than 51,000 students. The District consists of more than 100 schools and other administrative or attendance centers.

USD No. 259 is the largest school district in the state. The District provides a full range of school programs and services authorized by Kansas Statutes. These services include educational programs for grades kindergarten through twelfth grades, special education, Title I, pre-kindergarten, vocational education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of District facilities to ensure that individuals and community groups may utilize those facilities.

Unified School District No. 259 was established on July 1, 1965. The District is governed by a seven member elected School Board. Board of Education members are elected by the public, have policy setting authority, and have primary responsibility for fiscal matters. The majority of District funding comes from the State of Kansas. The District also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board.

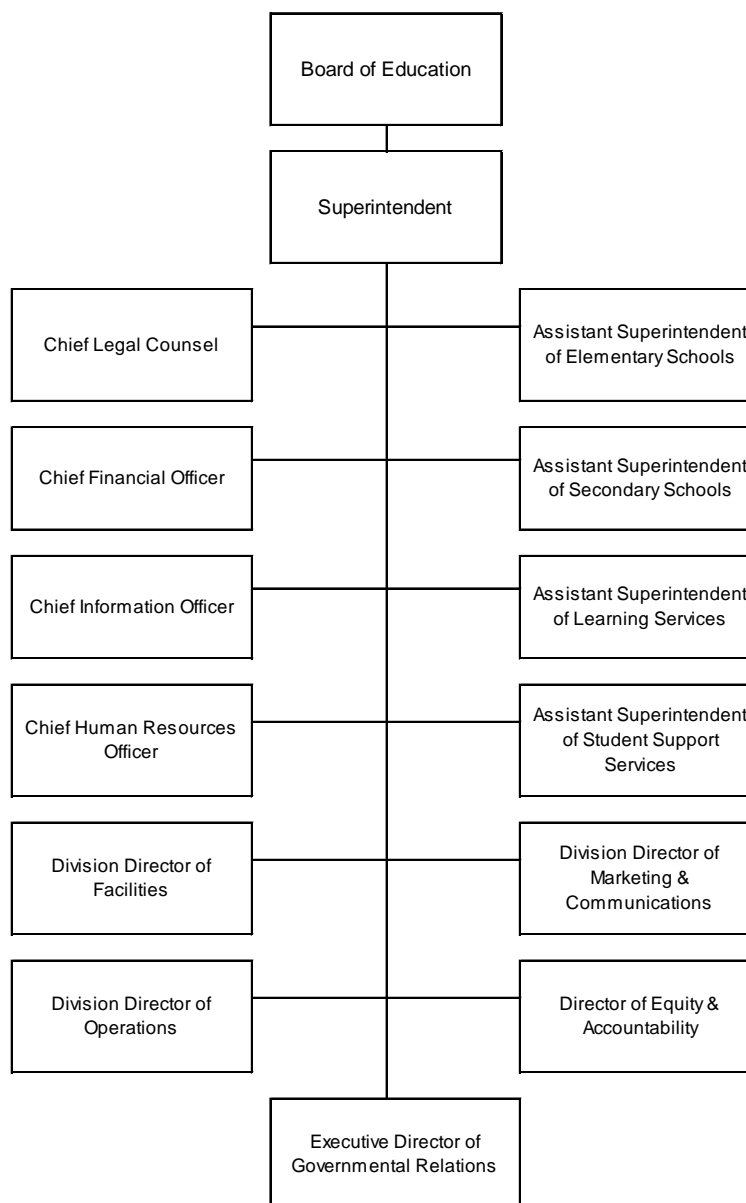
The Board of Education meets at 6:00 p.m. the second and fourth Monday of each month at the North High School Lecture Hall, 1437 Rochester, Wichita, Kansas. The Board welcomes the public's input and will permit anyone to bring matters before the Board.

The community has held strong concern for and support of the educational opportunities made available through the Wichita Public Schools. This concern has been enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for success at continuing stages of their lives.

Board Members

District 1: Betty Arnold, 5311 Pembroke, Wichita, KS 67220 (Term Expires 2017)
District 2: Joy Eakins, PO Box 20066, Wichita, KS 67208 (Term Expires 2017)
District 3: Barbara Fuller, 6900 E. Zimmerly, Wichita, KS 67207 (Term Expires 2015)
District 4: Jeff Davis, 1941 W. Greenfield St., Wichita, KS 67217 (Term Expires 2015)
District 5: Mike Rodee, 11306 Bekemeyer St., Wichita, KS 67217 (Term Expires 2017)
District 6: Lynn W. Rogers, 912 Spaulding, Wichita, KS 67203 (Term Expires 2017)
At-Large: Sheril Logan 1505 N. Valleyview Ct. Wichita, KS 67212 (Term Expires 2015)

Key Staff



John Allison, Superintendent of Schools

Direct Reports:

Alicia Thompson, Assistant Superintendent of Elementary Schools
 Bill Faflick, Assistant Superintendent of Secondary Schools
 Denise Seguire, Assistant Superintendent of Learning Services
 Neil Guthrie, Assistant Superintendent of Student Support Services
 Wendy Johnson, Division Director of Marketing & Communications
 Kim Burkhalter, Director of Equity and Accountability
 Tom Powell, Chief Legal Counsel
 Jim Freeman, Chief Financial Officer
 Cathy Sweeney, Chief Information Officer
 Shannon Krysl, Chief Human Resources Officer
 Julie Hedrick, Division Director of Facilities
 Darren Muci, Division Director of Operations
 Diane Gjerstad, Executive Director of Governmental Relations

Other Key Staff

Director of Budgeting: Dee Anne Grunder
Controller/Assistant Treasurer: Barbara Phillips
Director of Payroll: Susan Willis

The District's Accomplishments and Challenges

Accomplishments:

- The District's enrollment is 51,169 students. Enrollment has grown by 2,351 students over the last ten school years.
- Students in the Wichita Public Schools continue to see growth on Kansas state assessment scores. Over the past five years, the District has seen a 4.3 percentage point increase in reading and a 3.1 percentage point increase in math.
- Graduation rates continue to increase. The Wichita Public Schools' graduation rate is 76.5%, up 21% in four years.
- Dodge, Gammon, Irving, Park, Payne, Allison, Christa McAuliffe Academy, Horace Mann and East received the 2013 Challenge Awards from the Confidence in Kansas Public Education Task Force. The award recognizes schools for outstanding achievement and accomplishment in reading and/or mathematics based on 2012 state assessment results, despite facing significant challenges in school population.
- The Wichita Public Schools was named one of the Best Communities for Music Education for 2013 and 2014 by the National Association of Music Merchants. More than 30,000 students are involved in the Wichita Public Schools' music programs.

Wichita Public Schools received the Healthiest Employers Award by The Wichita Business Journal for the past four consecutive years.

- The Wichita Public Schools is the only school district in Kansas to be recognized by the Sunshine Review with an A-. The Sunny Award honors the transparency of the District's web site and the information that is available.
- Wichita Public Schools employees donated more than \$235,000 to the United Way in 2013. Student campaigns collected \$41,000.
- The Wichita Public Schools is a drop-off site for the United Methodist Open Door Turkey Drive. In 2013, students and staff collected 4,007 turkeys, more than \$13,500 in monetary donations, and more than 8,100 side items and canned goods.
- The Wichita Public Schools is featured in The ABC's of Safe Rooms training video by the Federal Emergency Management Agency for its commitment to constructing safe rooms in all of its schools. The Wichita Public Schools was the first school district in the country to build a safe room storm shelter in a school and has the largest number of safe rooms of any school district in the United States.

With 2008 bond projects 74% completed, all attention is focused on the final work yet to be done on the remaining 23 projects. Of those, 12 are currently under construction, 11 are in design, and 1 remains on pause and study.

- 15 student athletes were nominated for the 2014 Wendy's High School Heisman Awards for excelling in academics, athletics and community service.
- South High School won the Girls 6A State Basketball Championship for 2013 and 2014.
- Northwest High School won the Boys 6A State Bowling Championship.

- Hamilton Middle School's Leadership Cadet Drill Team and Color Guard won first place Overall Grand Champion in the National Drill Team Championships for 2013 and 2014.

Challenges:

- Wichita Public Schools is the largest district situated between the Mississippi River and Denver, and Dallas and the Canadian border.
- Over 75 percent of students in Wichita Public Schools are from lower income households.
- About 16 percent of students receive special education services. Over \$100 million is spent on special needs students.
- The non-English speaking population comprises over 17 percent of the student body. The percentage of non-English speaking students has doubled over the past ten years.
- The State-dictated budget per pupil of \$3,852 is \$548 less per pupil than in 2009 and is now below the 2002 funding level per student.
- State statutes limit how much the District can spend. Though additional resources are needed to reach legislated achievement levels with our challenging student population, state statutes do not allow for generation of those resources.

Supplemental Information for the Following Tables:

1. Summary of Total Expenditures by Function (All Funds)
 - District-wide, over 81% of the total budget is spent on students for instruction, student and instructional support (librarians, counselors, nurses, etc.) school principals, student meals, utilities, and student transportation.
 - The Administration and Support increase is due to the budgeting of a Special Liability Fund. The fund is budgeted for potential liability claims and is not expected to be spent.
 - The increase in Capital Improvements is primarily due to the increase of the Capital Outlay mill levy to take advantage of legislative changes and new state equalization aid.
2. Summary of General Fund Expenditures by Function
 - Budget increases in Instruction and Student Support are primarily due to increased staffing needed for increasing enrollment and salary increases.
 - As noted previously, the increase in Administration and Support is due to the budgeting of the Special Liability Fund for potential claims. The District does not expect to spend that budget.
 - The decrease in Operations and Maintenance is a result of new legislation allowing the District to charge more facility maintenance to the Capital Outlay Fund.
3. Summary of Supplemental General Fund Expenditures by Function
 - The overall decrease in this fund is a result of increased transfers to other funds. Those transfers are not reflected in the expenditures shown here.
4. Summary of Special Education Fund by Function
 - The District added 126 special education teachers and para-educators (teacher aides) in FY14 and FY15 due to state and federal mandates to serve special needs students.
 - The District's indirect cost rate increased significantly causing the increase in expenditures in the Administration and Support area. Indirect costs are expenditures that the Special Education fund does not pay directly, but are a result of running the Special Education Program, such as payroll, accounts payable, etc.
5. Instruction Expenditures (1000)
 - The very large increase in Capital Outlay Instruction expenditures is due to the purchasing of computers and software from the fund that is now allowed as a result of legislative changes and the increase in the mill levy.
6. General Administration Expenditures (2300)
 - The large increase in the Special Liability Expense fund is a result of budgeting for potential claims. Historically, the District does not spend this budget.
7. Central Services Expenditures (2500)
 - The large increases in Federal Funds and Special Education are due to the charging of indirect costs to this function. As noted above, the indirect cost rate increased significantly this year.
8. Operations and Maintenance Expenditures (2600)
 - The large increase in the Capital Outlay Fund is a result of new legislation that allows the District to charge general maintenance costs to Capital Outlay. These costs had previously been charged to General and Supplemental General Funds.
9. Food Service Expenditures (3100)
 - The Food Service Fund budget is always set at a high enough level to allow for the fluctuation in food costs throughout the year.

10. Transfers (5200)

- As noted in the Supplemental General Fund information (#3 above), the transfers increased in that fund and decreased in the General Fund.

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

KSDE Website Information Available

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

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

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

School Finance Reports and Publications

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card

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

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

2014-2015 Budget at a Glance



259 - Wichita



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212
www.ksde.org

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Summary of Total Expenditures By Function (All Funds)

	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	303,487,237	48%	313,815,284	50%	3%	341,994,770	50%	9%
Student Support Services	43,373,869	7%	47,222,154	8%	9%	51,385,617	8%	9%
Instructional Support Services	29,703,128	5%	29,658,067	5%	0%	34,149,076	5%	15%
Administration & Support	67,765,712	11%	61,804,283	10%	-9%	68,443,138	10%	11%
Operations & Maintenance	52,287,291	8%	53,798,890	9%	3%	56,526,923	8%	5%
Transportation	26,675,084	4%	28,483,480	5%	7%	29,696,527	4%	4%
Food Services	21,980,726	3%	25,747,826	4%	17%	30,160,353	4%	17%
Capital Improvements	25,028,880	4%	21,568,767	3%	-14%	23,189,115	3%	8%
Debt Services	66,870,174	10%	41,135,924	7%	-38%	44,167,758	6%	7%
Other Costs	0	0%	383,410	0%	0%	402,797	0%	5%
Total Expenditures*	637,172,101	100%	623,618,085	100%	-2%	680,116,074	100%	9%
Amount per Pupil	\$13,116		\$12,687		-3%	\$13,753		8%
Current Expenditures**	543,974,029	100%	559,746,055	100%	3%	594,233,835	100%	6%
Amount per Pupil	\$11,197		\$11,388		2%	\$12,016		6%

Percent of Expenditures

Instruction*** (Total Expenditures)	302,691,565	48%	313,340,870	50%	2%	332,783,206	49%	-1%
Instruction*** (Current Expenditures)	302,691,565	56%	313,340,870	56%	0%	332,783,206	56%	0%

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

** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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

Further definition of what goes into each category:

Instruction - 1000

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

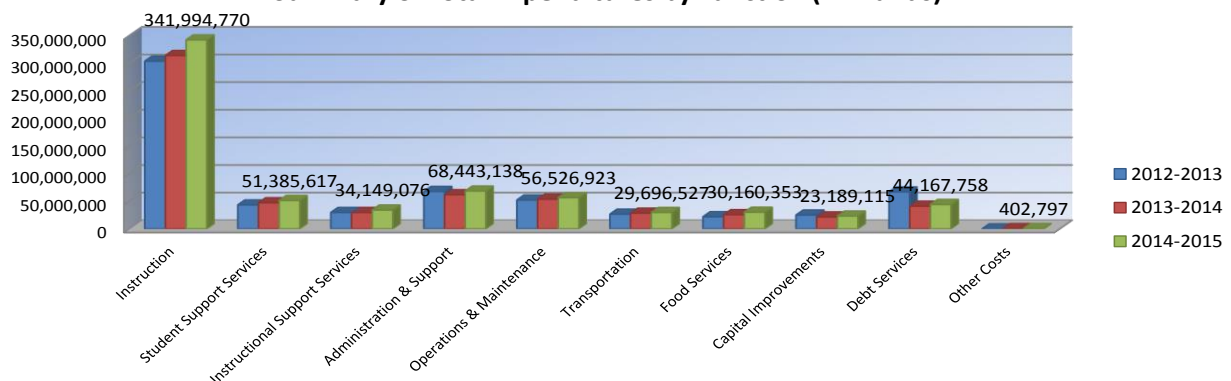
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

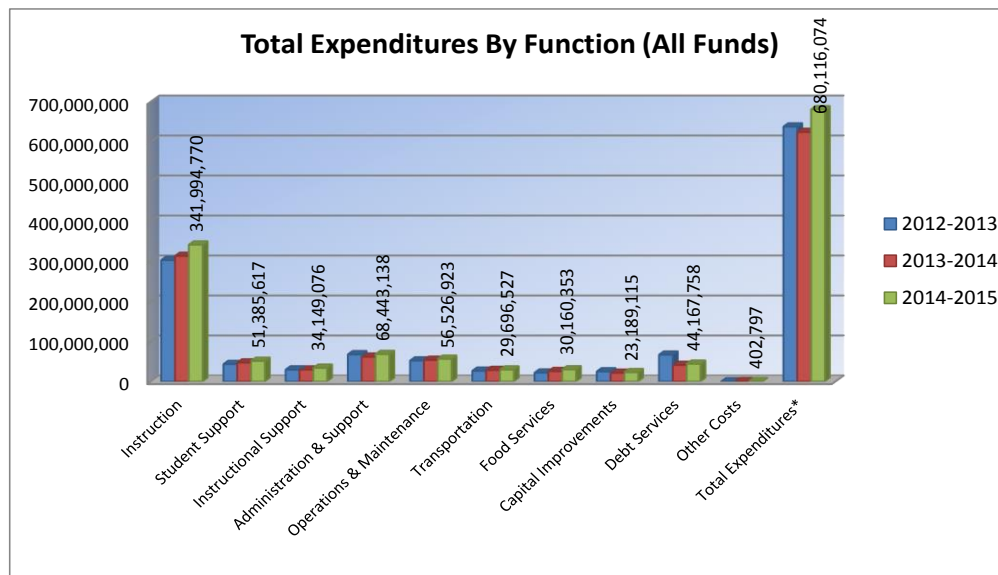
Debt Services - 5100

Transfers - 5200

Summary of Total Expenditures by Function (All Funds)

Total Expenditures By Function (All Funds)

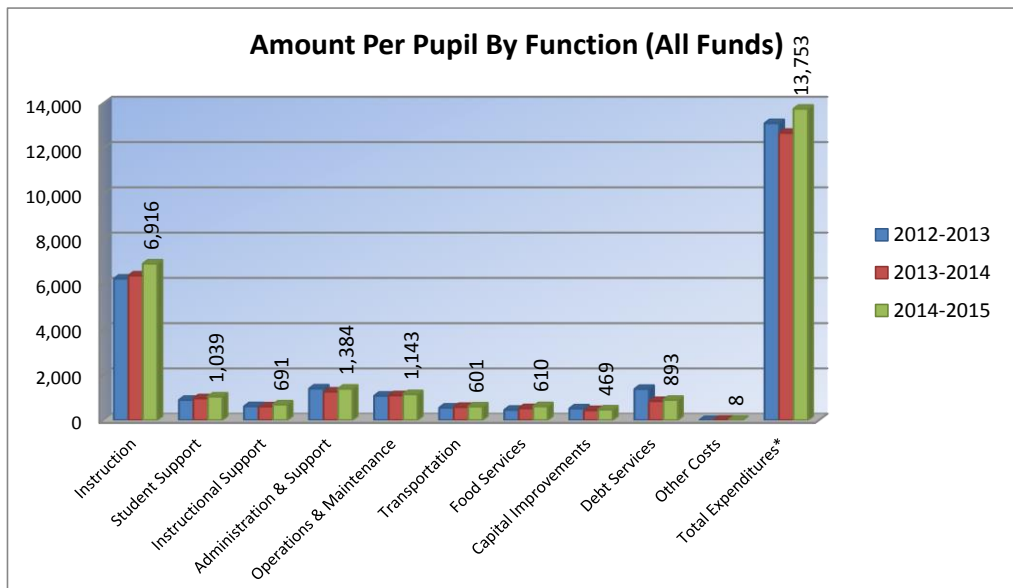
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	303,487,237	313,815,284	341,994,770
Student Support	43,373,373	47,222,154	51,385,617
Instructional Support	29,703,128	29,658,067	34,149,076
Administration & Support	67,765,712	61,804,283	68,443,138
Operations & Maintenance	52,287,291	53,798,890	56,526,923
Transportation	26,675,084	28,483,480	29,696,527
Food Services	21,980,726	25,747,826	30,160,353
Capital Improvements	25,028,880	21,568,767	23,189,115
Debt Services	66,870,174	41,135,924	44,167,758
Other Costs	0	383,410	402,797
Total Expenditures*	637,172,101	623,618,085	680,116,074



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

Total Expenditures Amount Per Pupil By Function (All Funds)

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Instruction	6,247	6,385	6,916
Student Support	893	961	1,039
Instructional Support	611	603	691
Administration & Support	1,395	1,257	1,384
Operations & Maintenance	1,076	1,095	1,143
Transportation	549	579	601
Food Services	452	524	610
Capital Improvements	515	439	469
Debt Services	1,376	837	893
Other Costs	0	8	8
Total Expenditures*	13,116	12,687	13,753
Enrollment (FTE)*	48,580.4	49,152.3	49,452.3

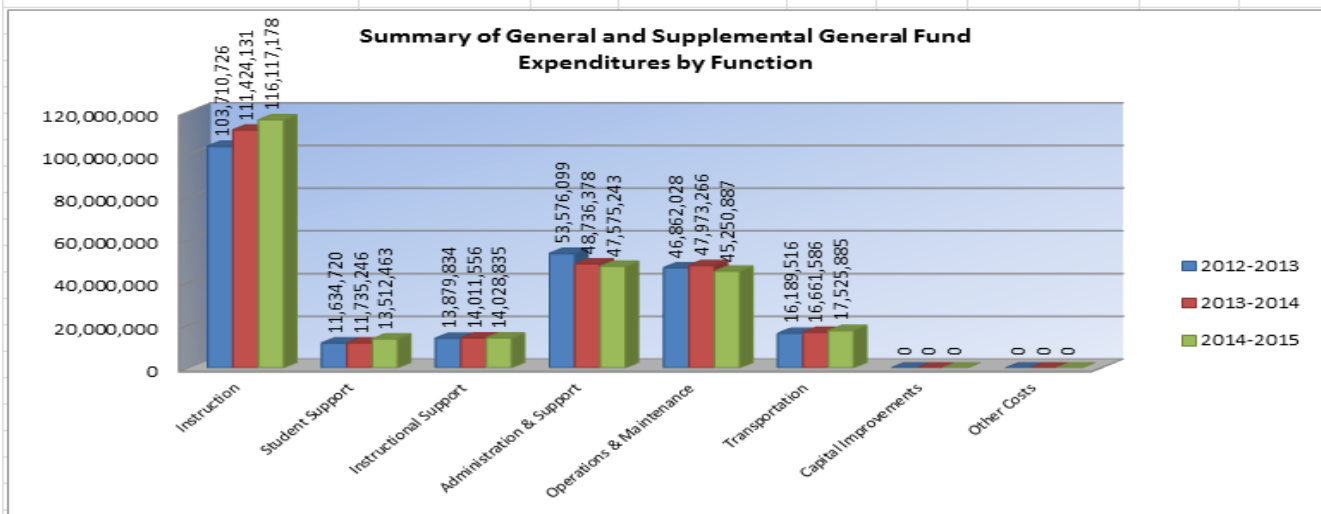


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

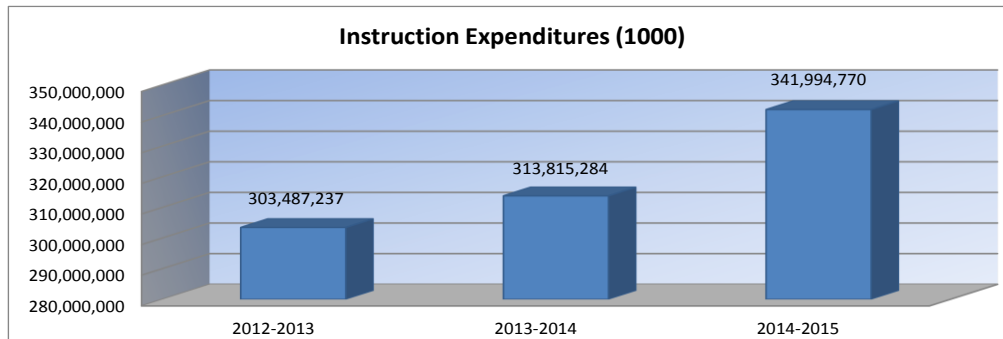
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	103,710,726	42%	111,424,131	44%	7%	116,117,178	46%	4%
Student Support	11,634,720	5%	11,735,246	5%	1%	13,512,463	5%	15%
Instructional Support	13,879,834	6%	14,011,556	6%	1%	14,028,835	6%	0%
Administration & Support	53,576,099	22%	48,736,378	19%	-9%	47,575,243	19%	-2%
Operations & Maintenance	46,862,028	19%	47,973,266	19%	2%	45,250,887	18%	-6%
Transportation	16,189,516	7%	16,661,586	7%	3%	17,525,885	7%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	245,852,923	100%	250,542,163	100%	2%	254,010,491	100%	1%
Amount per Pupil	\$5,061		\$5,097		1%	\$5,136		1%

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



Instruction Expenditures (1000)

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
General	102,837,043	107,506,040	5%	114,083,905	6%
Federal Funds	18,631,887	16,153,726	-13%	19,495,801	21%
Supplemental General	873,683	3,918,091	348%	2,033,273	-48%
At Risk (4yr Old)	4,594,123	4,365,974	-5%	5,034,513	15%
At Risk (K-12)	70,696,486	70,909,603	0%	73,648,147	4%
Bilingual Education	10,987,713	11,445,870	4%	11,746,811	3%
Virtual Education	795,486	868,330	9%	1,171,104	35%
Capital Outlay	795,672	474,414	-40%	9,211,564	1842%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	72,439	71,480	-1%	206,154	188%
Special Education	58,749,520	62,163,968	6%	68,579,242	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	7,301,102	7,384,151	1%	9,296,300	26%
Gifts/Grants	3,182,501	1,669,513	-48%	2,038,065	22%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	18,950,156	21,567,704	14%	25,449,891	18%
Contingency Reserve	0	0	0%		
Text Book & Student Material	4,441,692	4,567,118	3%		
Activity Fund	577,734	749,302	30%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	303,487,237	313,815,284	3%	341,994,770	9%
Enrollment (FTE)*	48,580.4	49,152.3	1%	49,452.3	1%
Amount per Pupil	6,247	6,385	2%	6,916	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	303,487,237	313,815,284	3%	341,994,770	9%



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

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

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

Sources of Revenue and Proposed Budget for 2014-15

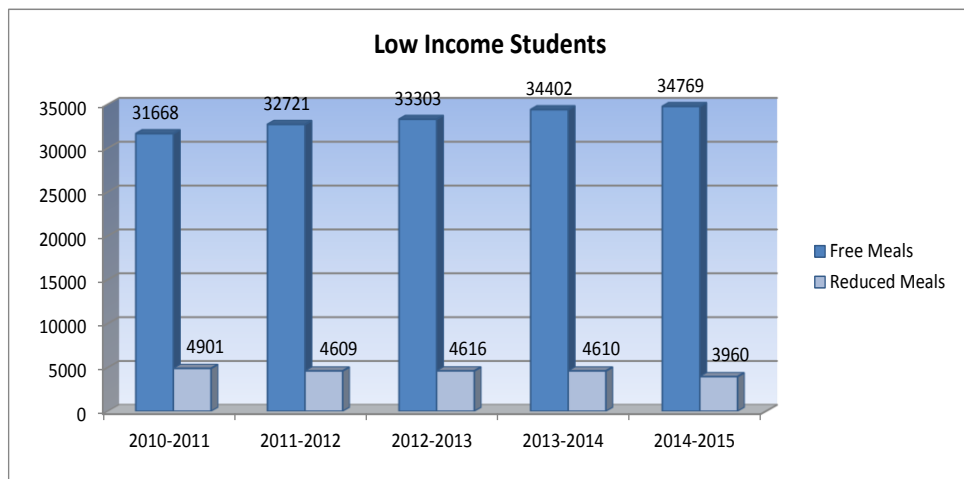
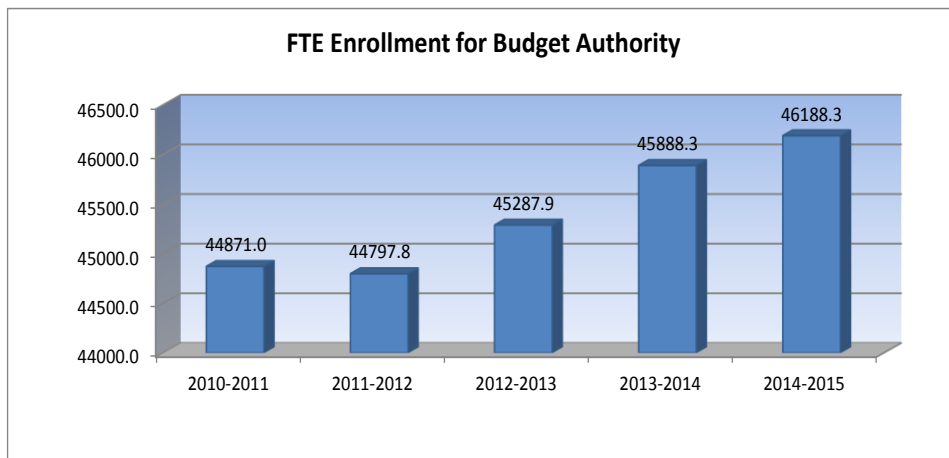
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15					Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local	Other	
General	328,856,026	555,642	328,294,904	0		0	5,480	XXXXXXX
Supplemental General	112,565,276	4,564,373	59,941,009				48,059,894	XXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	5,601,368	33		0	0	5,601,335	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	75,765,479	610,274		0	0	75,080,205	75,000	0
Bilingual Education	13,013,450	0		0	0	13,013,450	0	0
Virtual Education	1,609,707	0			0	1,609,707	5,000	5,000
Capital Outlay	41,714,481	22,310,169	7,720,175	300,000	90,000	0	21,857,307	10,563,170
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXX
Extraordinary School Program	4,130,781	905,909		667,963	0	0	2,556,999	90
Food Service	29,035,532	8,347,452	235,399	19,075,196	0	0	4,113,891	2,736,406
Professional Development	2,211,901	0		0	0	2,211,901	0	0
Parent Education Program	559,172	105,373	317,000	0	0	24,695	112,104	0
Summer School	219,516	167,117		0	0	0	100,000	47,601
Special Education	113,028,144	11,055,753	0	26,000,004	0	75,942,387	30,000	0
Vocational Education	10,014,922	49,465	56,910	0	0	9,768,548	140,000	1
Special Liability Expense Fund	990,600	1,450,717				0	0	460,117
Special Reserve Fund		48,231,997						XXXXXXXXX
Gifts and Grants	3,331,472	3,651,155					1,606,752	1,926,435
Textbook & Student Materials Revolving		5,756,300						XXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXX
KPERS Special Retirement Contribution	39,677,732	0	39,677,732					XXXXXXXXX
Contingency Reserve		14,873,751						XXXXXXXXX
Activity Funds		862,403						XXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	44,167,758	28,116,085	14,730,494	4,255,611	0		26,233,742	29,168,174
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	6,797	6797					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0		0		0	0
Federal Funds	40,633,651	-285,488	XXXXXXXXXX	40,919,139	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXX
SUBTOTAL	867,133,765	151,335,277	450,973,623	91,217,913	90,000	183,252,228	104,896,169	44,906,994
Less Transfers	183,252,228							
TOTAL Budget Expenditures	\$683,881,537							

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	361,462,481	373,042,885	450,973,623
Federal Revenues	77,952,151	76,822,477	91,217,913
Local Revenues	399,263,885	359,430,496	288,238,397
Total Revenues	838,678,517	809,295,858	830,429,933
Revenues Per Pupil	17,264	16,465	16,793

Enrollment Information

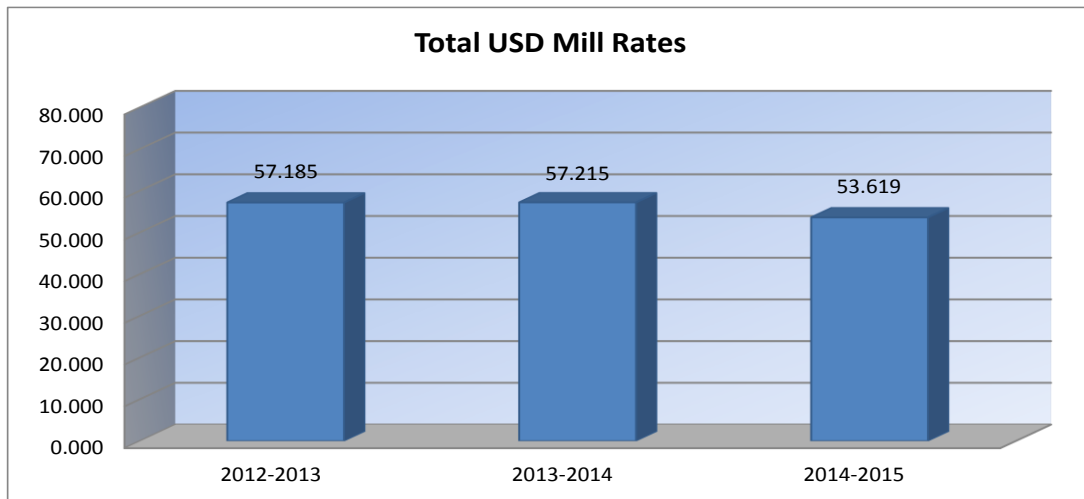
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	44,871.0	44,797.8	0%	45,287.9	1%	45,888.3	1%	46,188.3	1%
Number of Students - Free Meals	31,668	32,721	3%	33,303	2%	34,402	3%	34,769	1%
Number of Students - Reduced Meals	4,901	4,609	-6%	4,616	0%	4,610	0%	3,960	-14%



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

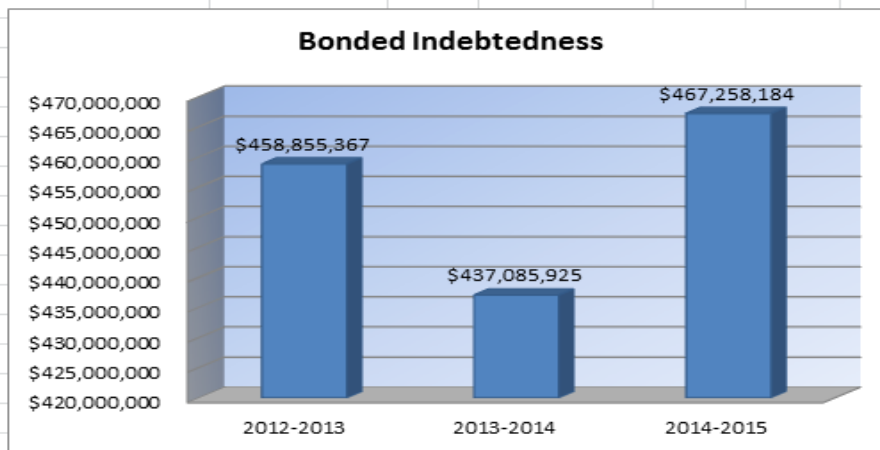
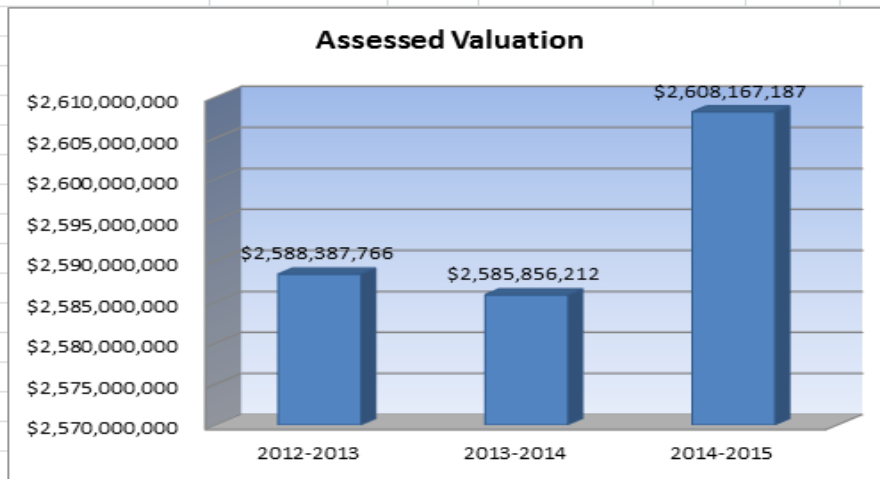
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	23.154	25.200	16.139
Adult Education	0.000	0.000	0.000
Capital Outlay	4.534	4.254	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	9.497	7.761	9.480
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	57.185	57.215	53.619
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



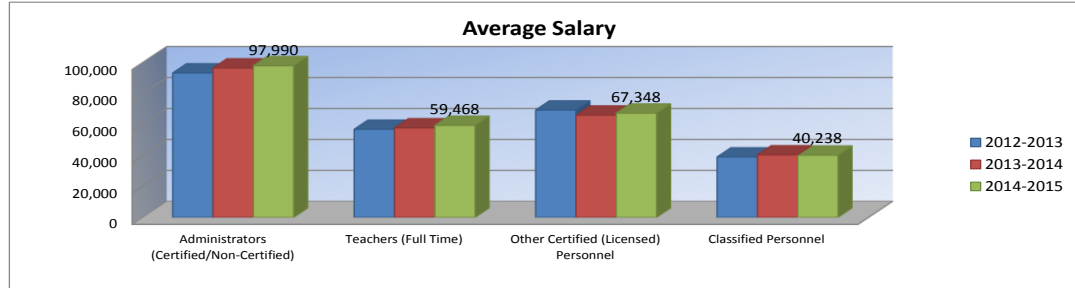
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$2,588,387,766	\$2,585,856,212	\$2,608,167,187
Bonded Indebtedness	458,855,367	437,085,925	467,258,184



USD# 259
AVERAGE SALARY

	2012-13 Actual			2013-14 Actual			2014-15 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	217.0	20,252,173	93,328	221.0	21,328,967	96,511	218.2	21,381,336	97,990
Teachers (Full Time)	3,398.0	193,460,243	56,934	3,451.1	199,674,125	57,858	3,492.8	207,708,451	59,468
Other Certified (Licensed) Personnel	666.9	46,254,775	69,358	735.5	48,603,063	66,082	773.5	52,093,411	67,348
Classified Personnel	2,034.7	79,456,846	39,051	2,043.5	82,562,589	40,403	2,183.0	87,840,457	40,238
Substitutes/Temporary Help	XXXXX	19,647,064	XXXXXXX	XXXXX	21,649,532	XXXXXXX	XXXXX	22,220,518	XXXXXXX



DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

KSDE Website Information Available

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

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

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

School Finance Reports and Publications

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card

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

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

USD INFORMATION

DISTRICT NAME **259 - Wichita**
 USD # **259** (TYPE USD NUMBER ONLY)
 HOME COUNTY **Sedgwick**

2,588,387,766	Final 2012 Assessed Valuation (All funds except General.)
2,342,152,789	Final 2012 General Fund Assessed Valuation
2,585,856,212	Final 2013 Assessed Valuation (All funds except General.)
2,339,454,120	Final 2013 General Fund Assessed Valuation
2,608,167,187	2014 Assessed Valuation (All funds except General.)
2,361,301,593	2014 General Fund Assessed Valuation
	2014 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

	2012-13 Mill Rates	2013-14 Mill Rates	2012 Taxes Levied
	(Official Levies from County Clerk)		(In Dollars from F110 prior yr budget)
General	20.000	20.000	46,748,713
Supplemental General	23.154	25.200	59,931,530
Adult Education	0.000	0.000	
Capital Outlay	4.534	4.254	11,735,750
Special Liability Expense	0.000	0.000	
School Retirement	0.000	0.000	
Bond and Interest #1	9.497	7.761	24,579,330
Bond and Interest #2	0.000	0.000	
No Fund Warrant	0.000	0.000	
Special Assessment	0.000	0.000	
Temporary Note	0.000	0.000	
Historical Museum	0.000	0.000	
Public Library Board	0.000	0.000	
Public Library Brd - Emp Bnfts	0.000	0.000	
Recreation Commission	0.000	0.000	
Recreation Commission			
Employee Benefits	0.000	0.000	
Extraordinary Growth Facilities	0.000	0.000	
Declining Enrollment	0.000	0.000	
Cost of Living	0.000	0.000	

Enrollment data for Form 150 (Excludes Virtual)

45,287.9	Audited 9/20/12 + 2/20/13 FTE Enrollment (Not weighted enrollment and excludes 4 yr old at-risk.)
45,888.3	Audited 9/20/13 + 2/20/14 FTE Enrollment (Not weighted and excludes 4 yr old at-risk FTE.)
46,188.3	9/20/14 Est. FTE Enrollment (Exclude 4 yr old at-risk. Transfers to Table I) (Exclude FHSU Math & Science Academy)
956.0	9/20/14 Est. 4 yr old at-risk FTE Enrollment (count each student as .5 FTE)
34,769	9/20/14 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.
9,513.7	Vocational Education total clock hours of students enrolled and attending on 9/20/14
37,262.9	Bilingual Education total clock hours of students enrolled and attending on 9/20/14
707.0	9/20/14 Est. FTE for new facilities (Only eligible to schools that had bond issue prior to July 1, 2014 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.)
14,383.0	All public pupils transported or for whom transportation is being made available 9/20/14 who reside in the district 2.5 miles or more
2.0	Estimated FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. (Transfers to Form 150, Line 15)
[Cannot be used to generate general fund weightings other than BSAPP and cannot be used for LOB authority. Districts must send BSAPP to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]	

USD INFORMATION

Military Provision for Form 150 (new students of military families, not enrolled on 9/20/2014 and exclude virtual)

	2/20/15 Est. FTE (excludes 4yr old at risk)
	2/20/15 Est. 4yr old at risk FTE (count each student as .5 FTE)
	2/20/15 Est. number of students that qualify for free meals
	Vocational Education total clock hours of students enrolled and attending on 2/20/2015
	Bilingual Education total clock hours of students enrolled and attending on 2/20/2015
	Est. 2/20/15 FTE for new facilities (Only eligible to schools that had bond issue prior to July 1, 2014 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.)
	Est. 2/20/15 FTE of new students of military families transported or for whom transportation is being made available 2/20/15 who reside in the district 2.5 miles or more

Virtual Student Provision for Form 150 (Table V) (Exclude new military students)

194.0	Est. 9/20/14 FTE Virtual Students
	1st Semester Virtual Students Taking Advanced Placement Courses (unduplicated hdct)
	2nd Semester Virtual Students Taking Advanced Placement Courses (unduplicated hdct)
	Amt. (Ancillary Facilities Weighting) approved by Court of Tax Appeals (Transfers to F150 Line 12)
	Amt. (Declining Enrollment Weighting) approved by Court of Tax Appeals (Transfers to F150 Line 14)
151.0	Area of district in square miles 9/20/14. (Transfers to F150 Table III)

	Date the ELECTION was held to increase LOB authority to exceed 30%. (Goes to Code 01.)
	Percent authorized. (Cannot Exceed 1%)
	Number of years authorized. (Enter 9999 for continuous and permanent.)

No	Yes or No - Does your district have authority for and plan to adopt 31% or more LOB budget?
----	---

	Date the MAIL BALLOT was held to increase LOB authority to exceed 30%. (Goes to Code 01.)
	Percent authorized. (Cannot Exceed 3%)
	Number of years authorized. (Enter 9999 for continuous and permanent.)

6/9/2014	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.)

	Date of Increase to a current Capital Outlay. (Goes to Code 02.)
	Number of additional mills. (New resolutions 7/1/05 and after cannot exceed 8 mills in combination with current resolution.)
	Number of years authorized (must expire same time as original Capital Outlay).

	Date the Adult Education was authorized. (Goes to Code 02.)
	Number of mills.
	Number of years authorized.

329,262,412	2013-14 General Fund (Final Audited Legal Max)
-------------	--

	100% of estimated P.L. 382 (formerly P.L. 874) for 2014-15. (Exclude Extra Aid for Children on Indian Land, Low Rent Housing and Special Education.)
--	--

2.600	Delinquent tax rate to be used for the 2014-2015 budget. (Goes to Code 01.)
-------	--

Bonded Indebtedness (Total Principal Outstanding)	7/1/2012	7/1/2013	7/1/2014
General Obligation Bonds	\$458,650,000	\$436,985,000	\$466,610,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal	\$205,367	\$100,925	\$648,184

USD INFORMATION

<u>11,342,545</u>	Estimated Motor Vehicle Property Tax* 7/1/14 to 6/30/15	
<u>78,551</u>	Estimated Recreational Vehicle Property Tax* 7/1/14 to 6/30/15	
<u>16,759</u>	Estimated In Lieu of Taxes on Industrial Bonds* 7/1/14 to 6/30/15	
<u>86,008</u>	Estimated 16/20M Tax* 7/1/14 to 6/30/15	
<u>8.000</u>	2014-15 Capital Outlay Mill Levy Rate to be used in this budget	(Goes to Code 04.)
	2014-15 Adult Ed. Mill Levy Rate to be used in this budget	(Goes to Code 04.)

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

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

<u>48,357.0</u>	9/20/10 FTE Enrollment (include 2/20/11 military count)
<u>48,357.0</u>	9/20/11 FTE Enrollment (include 2/20/12 military count)
<u>48,580.4</u>	9/20/12 FTE Enrollment (include 2/20/13 military count)
<u>49,152.3</u>	9/20/13 FTE Enrollment (include 2/20/14 military count)
<u>49,452.3</u>	9/20/14 FTE Enrollment (Estimated)

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

<u>3,960</u>	9/20/14 Headcount Eligible for Reduced Meals (Estimated)
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2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$46,789,082	\$65,163,577	\$11,000,232	\$20,068,830	\$0
3. Less: percent of delinquent taxes (3a) <u>2.600</u>	\$1,216,516	\$1,694,253	\$286,006	\$521,790	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$33,794,473	\$5,705,251	\$10,407,810	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$2,142,646	\$361,725	\$659,883	\$0
6. Less: June 5, 2014 Taxes received**	\$0	\$24,015,722	\$4,054,353	\$7,396,191	\$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	\$811,488	\$136,997	\$249,918	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,216,516	\$62,458,582	\$10,544,332	\$19,235,592	\$0
11. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$45,572,566	\$2,704,995	\$455,900	\$833,238	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$912,387	\$1,270,690	\$214,505	\$391,343	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	92.004 %	92.010 %	92.003 %	0.000 %

TABLE I

1. Estimated percent of distribution of 2014 tax dollars:	=	Jan. 20, 2015	50.100	Sept. 20, 2015	9.500
		Mar. 20, 2015	3.200	Oct. 31, 2015	
		June 5, 2015	37.200		
2. Estimated percent of distribution (Jan., Mar., June)	=		90.500		
3. 2014 General Fund Assessed Valuation	=	\$2,361,301,593	TOTAL	100.000	
4. 2014-2015 Tax Levied (20 mills x 2014 General Fund Assessed Valuation***)	=	\$47,226,032			(Must total 100%)
5. 2014-2015 Est. Tax Levy to be received 1-1-2015 to 6-30-2015 (Line 2 x Line 4)	=	\$42,739,559			

*Amounts are available from the County Treasurer. **These Jan.-June, 2014 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) ***Exclude any assessed valuation due to the neighborhood revitalization act.

2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.600</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2014 to 6/30/2015		Estimated Recreational Vehicle Property Tax* 7/1/2014 to 6/30/2015		Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2014 to 6/30/2015
(13) <u>\$11,342,545</u>		(14) <u>\$78,551</u>		(15) <u>\$16,759</u>
				Estimated 16/20M Tax* 7/1/2014 to 6/30/2015
(17) 2012 DELINQUENT TAX PERCENTAGE				
Percent Uncollected* = <u>2.6000 %</u>				(16) <u>\$86,008</u>

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

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.600</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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.
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2014-2015
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 6/30/2014 *	\$0	\$0	\$0	\$0	\$0
2. 2013 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>2.600</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2014 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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.
include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

2014-2015
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 6/30/2014 *					
2. 2013 Actual Taxes Levied*	\$46,789,082	\$65,163,577	\$11,000,232	\$20,068,830	
3. Less: percent of delinquent taxes (3a) <u>2.600</u>	\$1,216,516	\$1,694,253	\$286,006	\$521,790	\$0
4. Less: Jan. 20, 2014 Taxes received**		\$33,794,473	\$5,705,251	\$10,407,810	
5. Less: Mar. 20, 2014 Taxes received**		\$2,142,646	\$361,725	\$659,883	
6. Less: June 5, 2014 Taxes received**		\$24,015,722	\$4,054,353	\$7,396,191	
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated		\$811,488	\$136,997	\$249,918	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,216,516	\$62,458,582	\$10,544,332	\$19,235,592	\$0
11. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$45,572,566	\$2,704,995	\$455,900	\$833,238	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (Line 3 x 75%)	\$912,387	\$1,270,690	\$214,505	\$391,343	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	92.004 %	92.010 %	92.003 %	0.000 %

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

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

M:Form 110

2014-2015
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 6/30/2014 *				
2. 2013 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>2.600</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**				
5. Less: Mar. 20, 2014 Taxes received**				
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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.
include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

2014-2015
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 6/30/2014 *					
2. 2013 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.600</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**					
5. Less: Mar. 20, 2014 Taxes received**					
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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.
include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

District Name 259 - Wichita No. 259
County Sedgwick

2014-2015
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 6/30/2014 *					
2. 2013 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>2.600</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2014 Taxes received**					
5. Less: Mar. 20, 2014 Taxes received**					
6. Less: June 5, 2014 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. 2013 taxes receivable (taxes in process of collection 6/30/2014)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2014 to 12-31-2015) (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.
include MVPT. Should correspond to school records.)

**These Jan.-June, 2014 amounts are available from the County Treasurer. (Does not

KANSAS STATE BOARD OF EDUCATIONUSD# 259**FORM 118****2014-2015 ESTIMATED SPECIAL EDUCATION REVENUE****GENERAL AID—SPECIAL EDUCATION FUND**

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

1. Estimated number of Special Education Teachers (FTE*)	<u>875.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>900.0</u> times .4 =	<u>360.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>1,235.0</u>
4. Estimated State Aid due from 7-1-2014 to 6-30-2015 (Line 3 x \$27,500)	<u>\$33,962,500</u>

*Full-time equivalency

TRANSPORTATION AID — SPECIAL EDUCATION

Reimbursed Transportation Costs for Special Education.

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u></u>
6. Contractual Services (includes mileage paid to parents)	<u>\$10,750,000</u>
7. Insurance	<u></u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u></u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u></u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u></u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u></u>
12. Teacher travel (in-district)	<u></u>
13. Total of Lines 5 through 12	<u>\$10,750,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u></u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$10,750,000</u>
16. Total Estimated Transportation Aid (7-1-2014 to 6-30-2015) (Line 15 x 80%)	<u>\$8,600,000</u>
17. Estimated Catastrophic State Aid (7-1-2014 to 6-30-2015)	<u></u>
18. Estimated Medicaid Replacement State Aid	<u>\$803,227</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2014 to 6-30-2015)	<u></u>
20. Total Estimated Special Education Aid (7-1-2014 to 6-30-2015) (Line 4+16+17+18+19)	<u>\$43,365,727</u>

Form 148
2014-2015 Estimated
General Fund State Aid

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

1. 2014-2015 General Fund Budget (Form 150, Line 20)	<u>\$328,856,026</u>
2. Estimated Local Effort	
a. 2014-2015 Tax Levy 1-1-2015 to 6-30-2015 (Form 110, Table I, Line 5)	<u>n/a</u>
b. 2014-2015 Tax in Process (Form 110, Line 11) (General Fund only)	<u>n/a</u>
c. 2014-2015 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>n/a</u>
d. 2014-2015 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2014-2015 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$5,480</u>
f. 2014-2015 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2014-2015 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2014 Unencumbered Cash Balance (General Fund)	<u>\$555,642</u>
i. 2014-2015 Special Education State Aid	<u>\$43,365,727</u>
j. Transfers From Authorized Funds (Code 06 Line 165)**	<u>\$0</u>
3. TOTAL (2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$43,926,849</u>
4. 2014-2015 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$284,929,177</u>

*ONLY deduct 70% of the estimated 2014-2015 P.L. 382 receipts . The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

**K.S.A. 72-6460 authorizes any school district to expend the unencumbered cash balance from approved funds to pay for general operating expenses out of the general fund as approved by the local board: 1. At Risk (K-12), Bilingual, Contingency Reserve, Driver Training, Parent Education Program, At Risk (Pre-K), Professional Development, Summer School, Virtual School, and Vocational Education; 2. Textbook and Student Materials; and 3. Special Education.

TRANSFER CASH BALANCES TO GENERAL FUND

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2014?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/2014	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk (K-12)	610,274		610,274	0
Bilingual Education	0		0	0
Contingency Reserve Fund	14,873,751		14,873,751	0
Driver Education	0		0	0
Parent Education Program	105,373		105,373	0
At-risk (4 Year Old)	33		33	0
Professional Development	0		0	0
Summer School	167,117		167,117	0
Virtual Education	0		0	0
Vocational Education	49,465		49,465	0
*Textbook and Student Material Revolving	5,756,300		5,756,300	0
*Special Education	11,055,753		11,055,753	0
TOTAL	\$32,618,066	\$0	\$32,618,066	\$0

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

\$18,528,700

- 3) The amount to be transferred to the general fund for the 2014-2015 school year is either the answer in question 1 column 4 or question 2 (whichever is lower).

This amount will be transferred to Line 19 of Form 150.

\$0

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

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

**USD Form 150
2014-2015
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 20

1. Estimated 9-20-2014 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	46,188.3
2. Estimated 9-20-2014 4yr old at risk FTE enrollment (e) (Must be approved.)(At-risk students count as .5 FTE)		=	956.0
	<u>956.0</u> + <u>0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2014 FTE Enrollment (Line 1 + Line 2)		=	47,144.3
4. Estimated low enrollment and high enrollment for districts. 9-20-2014 FTE enrollment (from line 3)	<u>47,144.3</u> x <u>0.035040</u> factor (from Table II or pages 5, 6)	=	1,651.9
5. Estimated weighted bilingual education enrollment. 9-20-2014 bilingual FTE (a)	<u>6210.4833</u> + <u>0.0000</u> (Table IV, Line 5) x 0.395	=	2,453.1
6. Estimated weighted vocational education enrollment. 9-20-2014 vocational education FTE(b)	<u>1585.6167</u> + <u>0.0000</u> (Table IV, Line 6) x 0.5	=	792.8
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2014	<u>34,769</u> + <u>0</u> (Table IV, Line 7) x 0.456	=	15,854.7
8. Estimated High At-Risk Weighting.			
District's calculated free lunch percentage for current year:			
(Comes from Table VI, Line 1)	73.80%		
District's calculated students per square mile:			
Line 3 / square miles in district = 47144.3 / 151 =	312.2		
a. Number of students eligible for free lunch (at least 50%)	(34769+0) x 0.105	=	3,650.7
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(34769+0) x 0.105	=	0.0
c. Number of students eligible for free lunches (35-49.99%)	(34769+0) x (0.738-0.3500) x 0.7	=	0.0
9. Estimated weighted FTE for new facilities. 9-20-2014 enrollment of students attending a new facility (d)	<u>707.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25	=	176.8
10. Estimated weighted FTE for transportation. (Table III, Line 5)		=	2,184.8
11. Estimated weighted FTE virtual enrollment. (Table V, Line 3)		=	203.7
12. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> ÷ \$3,852	=	0.0
13. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>43,365,727</u> ÷ \$3,852	=	11,258.0
14. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> ÷ \$3,852	=	0.0
15. Estimated FHSU Math & Science Academy FTE enrollment		=	2.0
16. Estimated 2014-2015 operating budget. (Lines 3 through 15)	<u>85,372.8</u> x \$3,852	=	\$328,856,026
17. Estimated Cost of Living weighting	<u>\$0</u> ÷ \$3,852	=	0.0
(maximum allowed for this district)	(Amt district will use, up to the maximum)		
18. Estimated 2014-2015 operating budget. (Include Cost of Living and FHSU)	<u>85,372.8</u> x \$3,852	=	\$328,856,026
19. Amount to transfer to General Fund (Form 149, Line 3).		=	\$0
20. Total General Fund Budget Authority (Form 150 Line 18 + Line 19)		=	\$328,856,026

Local Option Budget -- See Form 155

21. Estimated 2014-2015 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed)			
(Lines 3 through 10 + 12 + 14 + 17) = 73909.1 x \$4,490 = \$331851859 +	<u>43,365,727</u> (Spec Ed)	=	\$375,217,586

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{37,262.9}{6} = 6210.4833$ (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2014 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{9,513.7}{6} = 1585.6167$ (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 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) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

TABLE I
Declining Enrollment Calculation

USD# 259

1. September 20, 2013, FTE and February 20, 2014 FTE enrollment (Excludes 4 yr old at risk students.) = 45,888.3
2. September 20, 2014, FTE enrollment (Excludes 4 yr old at risk students.) = 46,188.3
3. 3 YR AVG FTE: ($\frac{45,287.9}{(9/20/2012 \text{ FTE})^*} + \frac{45,888.3}{(\text{line 1})} + \frac{46,188.3}{(\text{line 2})}) / 3 = \frac{45,788.2}{(\text{goes to line 3})}$ = 45,788.2
- * Excludes 4 yr old at risk students, but includes 2/20/2013 military students.
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.) = 46,188.3

TABLE II
Low and High Enrollment Weighting Factor

Enrollment of District

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

'E' is 9-20-2014 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

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

FOR COMPUTED FACTORS
SEE 2014-2015 LOW ENROLLMENT
AND HIGH ENROLLMENT FACTOR
TABLE (PAGES 5 AND 6)

TABLE III
Transportation Weighting

1. Area of district in square miles 9-20-2014. = 151.0
2. All public pupils transported or for whom transportation is being made available 9-20-2014 who reside in the district 2.5 miles or more (Estimated) $\frac{14,383.0}{151.0} + \frac{0.0}{151.0}$ (Table IV) = 14,383.0
(Line 8)
3. Index of density = Line 2 $\frac{14,383.0}{151.0}$ divided by Line 1 = 95.25
4. Using index of density (Line 3), determine transportation weighting factor. = 0.1519
5. Estimated weighted FTE for transportation. 9-20-2014 number of resident students over 2.5 miles (line 2) $\frac{14,383.0}{0.1519}$ x factor (Line 4) (to Line 11, Page 1) = 2,184.8

TABLE IV
House Bill 2059 - Military Provision

USD# 259

- | | | |
|--|------------|-----------------|
| 1. Estimated Adjusted 9-20-2014 FTE (Table 1, Line 3, Form 150) | = | <u>46,188.3</u> |
| 2. Estimated 2-20-2015 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2014 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.) | <u>0.0</u> | = <u>0.0</u> |
| 3. Estimated FTE Enrollment count for 2014-2015 (Line 1 + Line 2) to Line 1, Form 150 | = | <u>46,188.3</u> |

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

- | | | |
|--|-----------------------|--------------|
| 4. Estimated 2-20-2015 4yr old FTE (add to Line 2, Form 150) | = | <u>0.0</u> |
| 5. Estimated weighted bilingual education enrollment. 2-20-2015 bilingual FTE (a) (add to Line 5, Form 150) | <u>0.0000</u> x 0.395 | = <u>0.0</u> |
| 6. Estimated weighted vocational education enrollment. 2-20-2015 vocational education FTE (b) <u>0.0000</u> x 0.5 (add to Line 6, Form 150) | = | <u>0.0</u> |
| 7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2015 <u>0</u> x 0.456 (add to Line 7, Form 150) | = | <u>0.0</u> |
| 8. Estimated 2-20-2015 FTE of new students of military families, not enrolled on 9-20-2014 transported or for whom transportation is being made available 2-20-2015 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150) | = | <u>0.0</u> |
| 9. Estimated weighted 2-20-2015 FTE for New Facilities (d) (add to Line 9, Form 150) | FTE <u>0.0</u> x 0.25 | = <u>0.0</u> |

(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (Record on Line 5)

(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2015 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 = 0.0000 (Record on Line 6)

(c) USD must have an approved at-risk pupil assistance plan for the school district. Part-time students in grades 1-12 and students 20 years and over are not eligible for at-risk weighting.

(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that had bond issue prior to July 1, 2014 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.

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

- | | | | | |
|--|----------------|-------|---|--------------|
| 1. Estimated 9/20/2014 FTE Virtual Enrollment | <u>194.0</u> X | 1.05 | = | <u>203.7</u> |
| 2. Estimated Virtual Students Taking AP* Courses | | | | |
| 1st Semester | <u>0</u> X | .08 = | | <u>0.0</u> |
| 2nd Semester | <u>0</u> X | .08 = | | <u>0.0</u> |
| 3. Estimated Weighted FTE Virtual Enrollment | | | | <u>203.7</u> |

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

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

TABLE VI
High At-Risk Weighting Calculation

USD#

259

1. Calculated free lunch percentage for the current year (goes to page 1, line 7)
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = $34769 + 0 / 47144.3 =$ **73.80%** = 73.80%
2. District's calculated free lunch percentage for the prior year (info only) = 73.40%

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

a) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had bond issue prior to July 1, 2014 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. 72-6448). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculating would be utilized.

Example #1: (For new buildings.)

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

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		<u>281.5</u> X 0.25 = 70.4 X \$3852 = \$271181

Example #2: (For new additions)

	Total number of students in each new classroom	<u> </u>
	Number of class periods (divide by)	<u> </u>
	Full-time equivalent enrollment =	<u> </u>
Example:	New classroom A =	<u>105</u> students for the day
	New classroom B =	<u>154</u> students for the day
	New classroom C =	<u>133</u> students for the day
	New classroom D =	<u>121</u> students for the day
	TOTAL =	<u>513</u>
	divide by	<u>7</u> class periods
	=	<u>73.3</u> FTE

Weighting for above example: $73.3 \times 0.25 = 18.3 \times \$3852 = \$70492$

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget. Only eligible to schools that had bond issue prior to July 1, 2014 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.

FORM 155
2014-2015 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2013-2014 school year = 30.00 %
2. Authorized Percent of LOB due to Election effective 2007-08 and thereafter Expires 0 = 0.00 %
3. Authorized percent of LOB due to an ELECTION beginning with the 2014-2015 school year
to exceed 30%. (1% limit) School year it expires %
4. Authorized percent LOB due to MAIL BALLOT beginning 2014-2015 school year
to exceed 30%. (3% limit) School year it expires %
5. Max LOB percentage authority with election to exceed 30% (Lines 1+2+3 OR Lines 1+3+4) (Max 33%) = 30.00 %
If election was passed on or before June 30, 2014 for additional 1%, local Board has authority to adopt 33% max LOB budget.
6. COMPUTED LOB FOR 2014-2015
(2014-2015 LOB Base General Fund \$ 375,217,586 X Line5) \$ 112,565,276
7. ADOPTED LOB FOR 2014-2015 IF LESS THAN Line 6..... \$

KANSAS STATE DEPARTMENT OF EDUCATION
Form 162
ESTIMATED FOOD SERVICE REVENUE
2014-2015

USD # 259

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 7-1-2014 to 6-30-2015
LUNCHES						
Paid Elem	1.	506,306	.5725 \$289,860	.0400 \$20,252	2.05 \$1,037,927	\$1,348,039
Jr. High	2.	306,439	.5725 \$175,436	.0400 \$12,258	2.20 \$674,166	\$861,860
Sr. High	3.	227,612	.5725 \$130,308	.0400 \$9,104	2.35 \$534,888	\$674,300
Free	4.	4,245,857	3.2225 \$13,682,274	.0400 \$169,834		\$13,852,108
Reduced	5.	598,777	2.8225 \$1,690,048	.0400 \$23,951	0.40 \$239,511	\$1,953,510
Adult	6.	31,126			3.30 \$102,716	\$102,716
TOTAL	7.	5,916,117	\$15,967,926	\$235,399	\$2,589,208	\$18,792,533
BREAKFAST						
Paid Elem	8.	95,987	.2800 \$26,876		1.25 \$119,984	\$146,860
Jr. High	9.	18,158	.2800 \$5,084		1.35 \$24,513	\$29,597
Sr. High	10.	19,880	.2800 \$5,566		1.45 \$28,826	\$34,392
Free	11.	1,726,350	1.5800 \$2,727,633			\$2,727,633
Reduced	12.	126,570	1.2800 \$162,010		0.30 \$37,971	\$199,981
Adult	13.	2,796			1.90 \$5,312	\$5,312
TOTAL	14.	1,989,741	\$2,927,169		\$216,606	\$3,143,775
SNACKS						
Paid Elem	15.		.0700 \$0			\$0
Jr. High	16.		.0700 \$0			\$0
Sr. High	17.		.0700 \$0			\$0
Free	18.	225,126	.8000 \$180,101			\$180,101
Reduced	19.		.4000 \$0		0.15 \$0	\$0
Adult	20.				\$0	\$0
TOTAL	21.	225,126	\$180,101		\$0	\$180,101
KINDERGARTEN MILK						
Paid	22.		.2025 \$0		\$0	\$0
Free-Avg Dealer Cost	23.					\$0
TOTAL	24.	0	\$0		\$0	\$0
OTHER CASH						
Sales/Income	25.	xxxxxxxxxx	xxxxxxxxxxxxxx		xxxxxxx \$1,308,077	\$1,308,077
12 Months						
Total Income	26.	xxxxxxxxxx	\$19,075,196	\$235,399	\$4,113,891	\$23,424,486

KANSAS STATE DEPARTMENT OF EDUCATION

USD# 259

2014-2015
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, 2014 to December 31, 2014

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 2013-2014 School Year Until March, 2015. For new levies made in 2014-2015
revenues will not be received until March, 2016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2012 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	32.69%	XXXXXXXXXXXXXXX	\$3,671	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$59,931,530	62.27%	\$4,732,212	41.91%	\$32,772	\$4,706	\$35,883
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$11,735,750	12.19%	\$926,380	8.21%	\$6,415	\$922	\$7,024
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$24,579,330	25.54%	\$1,940,914	17.19%	\$13,441	\$1,930	\$14,717
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$96,246,610	100.00% (c)	\$7,599,505 (e)	100.00% (c)	\$52,629 (e)	\$11,229 (e)	\$57,625 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2014-2015.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
(e) Take the amount on Form 110, Page 2, Lines 13, 14, 15 and 16 and multiply by .67.
(f) Includes the total 2012 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION
2014-2015
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, 2015, to June 30, 2015

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 2013-2014 School Year Until March, 2015. For new levies made in 2014-2015
revenues will not be received until March, 2016

	(1) 2013 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	32.71%	XXXXXXXXXXXXXX	\$1,809	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$65,163,577	67.71%	\$2,534,412	45.56%	\$17,552	\$2,519	\$19,218
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$11,000,232	11.43%	\$427,829	7.69%	\$2,963	\$425	\$3,244
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$20,068,830	20.85%	\$780,424	14.03%	\$5,405	\$776	\$5,918
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$96,232,639	100.00% (c)	\$3,743,040 (e)	100.00% (c)	\$25,922 (e)	\$5,530 (e)	\$28,383 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2014-2015.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
(e) Take the amount on Form 110, Page 2, lines 13, 14, 15 and 16 and multiply by .33.
(f) Includes the total 2013 General Fund taxes levied.
(g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

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

**ESTIMATED STATE AID
2014-2015**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2014 to 6/30/2015 (12 mo.) (No. of driver ed.
pupils completing program _____ x \$85) = _____ \$0

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2014 to 6/30/2015 (12 mo.) (No. of motorcycle
safety pupils completing program _____ x \$59) = _____ \$0

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2013-14 = _____ \$33,625,196

2. Est. increase due to KPERS rate (Line 1 x 12.00%) = _____ \$4,035,024

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 X % of salary increase and added staff _____ 6.00 %) = _____ \$2,017,512

4. Est. KPERS State Aid for 2014-15 (Line 1 + Line 2 + Line 3) = _____ \$39,677,732

Form 196
Career and Technical Education

**State Aid for Transportation to
Community Colleges/Technical Colleges**

Transportation for 11th and 12th grade pupils attending Career & Technical programs/courses at community colleges/technical colleges

School Bus - Types C & D

Total number of miles to and from community college/technical college
_____ times amount per mile (\$1.45 per mile) = _____ \$0

School Bus - Types A & B

Total number of miles to and from community college/technical college
_____ 49,487.0 times amount per mile (\$1.15 per mile) = _____ \$56,910

Suburbans & Vans*

Total number of miles to and from community college/technical college
_____ times amount per mile (\$.90 per mile) = _____ \$0

TOTAL = _____ \$56,910

*This applies to transportation provided by school districts. Do not include mileage for students that choose to drive their own vehicle.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 239

2014-2015

ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. Adopted local option budget (Cannot exceed Line 6, Form 155)	=	<u>\$112,565,276</u>
2. Estimated supplemental general state aid. Line 1 <u>\$112,565,276</u> x factor <u>0.5325</u>	=	<u>\$59,941,009</u>
3. Less prior year overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$59,941,009</u>

FORM 242

BOND AND INTEREST FUND #1

2014-2015

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bonds Issued After July 1, 1992)

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

1. Estimated 2014-2015 bond and interest fund payments	=	<u>\$44,067,758</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>\$4,255,611</u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor <u>0.3700</u>	=	<u>\$14,730,494</u>
4. Less prior year overpayment	-	<u> </u>
5. Less transfer from LOB	-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2014 through June 30, 2015) (Line 3 - (Line 4 + Line 5))	=	<u>\$14,730,494</u>

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 243

ESTIMATED CAPITAL OUTLAY STATE AID

2014-2015

1. Estimated 2014 taxes levied in the capital outlay fund	=	<u>\$20,865,337</u>
2. Estimated capital outlay state aid. Line 1 x factor <u>0.3700</u>	=	<u>\$7,720,175</u>