

Hutchinson Public Schools  
Board Monitoring Report

Re: Monitoring Report on OE-5: Fiscal Planning  
From: Dr. Shelly Kiblinger, Superintendent  
Lori Blakesley, Exec. Director of Fiscal Management & Business Operations

Board Focus: Action Required

Monitoring of operational expectations policies is part of the ongoing process of superintendent evaluation. This operational expectation policy addresses several aspects of the superintendent's responsibility district assets.

OE -5: Fiscal Planning	Superintendent		Board		
The Superintendent shall develop and maintain a multi-year financial plan that is related directly to the Board's <i>Results</i> priorities and <i>Operational Expectations</i> goals, and that avoids long-term fiscal jeopardy to the district.	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
	X				

**Superintendent Interpretation:** One of the board's most important jobs is to approve the budget for the school district. The board depends upon and expects the superintendent and staff to prepare the budget and support the board in this critical function. The board expects the superintendent to insure that the patrons and the students of the school district receive the highest possible return on the investment of taxpayer dollars, in terms of results. In addition, the community expects to have input regarding the programs they value and results they expect of their public schools. This requires a careful planning process to align expenditures with strategic planning. The board expects that financial planning will be tied to a longer term vision rather than a year-to-year plan to the degree possible in a state where legislative actions are reactive to the budget crisis of the moment. In such a circumstance, the board expects that the approach to fiscal planning will be necessarily conservative to provide as much stability and protection from year-to-year fluctuations in state funding, assessed valuation, tax collection rates and unforeseen financial impacts. In spite of these budgetary uncertainties, the board expects adherence to the strategic plan, and that our planning processes maximize our budget resources to achieve established goals.

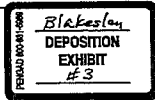
I certify this report is accurate:

\_\_\_\_\_, Superintendent Date: \_\_\_\_\_

Summary Statement/Compliance Notes from the Board of the Education:

Board President: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent: \_\_\_\_\_



OE -5: Fiscal Planning	Superintendent		Board		
The Superintendent will develop a budget that 5.1 is in a summary format understandable to the Board and presented in a manner that allows the Board to understand the relationship between the budget and the <i>Results</i> priorities and any <i>Operational Expectations</i> goals for the year.	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
	X				

**Superintendent Interpretation:** Even though the Kansas finance formula and budget documents are extremely complex, the board expects to receive information that is clear, accurate, and comprehensible. The budget will be presented so that the board can easily assess the short and long-term impacts that spending decisions will have on the strategic plan.

**Indicators of Compliance:**

During each fiscal year, the Superintendent and Director of Fiscal Management will work with all administration, staff and community to put together a budget for the following year that meets the needs of the District's operational plan. The Budget will be prepared within the funding allocations approved by the legislature. The District will prepare a Budget at a Glance, Budget Profile along with State Budget Codes and Forms. A Budget workshop will be held prior to approval of the publication of the budget by the board of education. A public hearing will be held prior to the board of education adopting the budget. The District will summarize the Budget each year in an easy to read format.

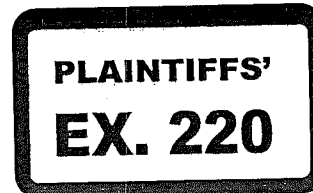
**Evidence of Compliance:**

**Exhibit 1: FY 11-12 Budget Workshop Agenda and Notes**—Lori Blakesley presented a budget workshop on July 25 for the community, media, board members and staff. This document contains the agenda, and a number of attachments which provide background on legislation impacting the budget, information about projected revenue, fund balances, tax collection rates, capital outlay needs, local option budget, derivation of the legal maximum general fund budget, and reasons why the mill levy would increase. This document was used as the outline to explain the contents of the budget recommended for publication during the July 25 board meeting.

**Exhibit 2: Budget At A Glance 2011-2012**—This document presents data from the budget recommended for publication in a format that is more digestible, with graphs and charts showing two year actual expenditures along with the current year budget by function, sources of revenue, trends in enrollment and low income students, mill levy history, bonded indebtedness, and average salaries of employee groups.

**Exhibit 3: Budget Profile 2011-2012**—This document lists District Board members and business office staff and other key staff members. It includes the superintendent introduction along with the District's accomplishments and challenges from the previous year. KSD's website information is listed as well.

**Exhibit 4: 2011-2012 Budget**—This is the detailed budget distributed at the July 25 meeting with codes and forms. It contains a detail showing two years of actual expenditure and the proposed expenditure budget for the 2011-2012 year, as well as the form approved for publication of the budget.



**Exhibit 5: Annual Operating Budget Publication**—This is the “user-friendly” spiral-bound publication distributed each October, and placed on the web. It contains both detailed tables and graphs regarding each fund, but also a wealth of information about the district.

**Exhibit 6: 2011-2012 Operational Plan**—The board will receive a copy of the plan during the board retreat each year. The plan outlines actions to be accomplished during the school year in pursuit of the board’s strategic vision. The budget is aligned to support the actions outlined in the operational plan. Following are the operational plan objectives pertaining to fiscal responsibilities:

- 3.1 **Fiscal Resources**—*Be great stewards of taxpayer dollars.* Project, secure and manage the fiscal resources and assets of the school district ethically and effectively to support achievement of the strategic goals.
  - 3.1.1 Budget allocations will efficiently align available resources to meet programming needs of students.
  - 3.1.2 Design, deploy and monitor systems that insure effective internal controls of district assets.
  - 3.1.3 Assure that all organizational assets are adequately protected, properly maintained, appropriately used, and not placed at undue risk.
  - 3.1.4 Provide continuous training for business office staff and necessary building staff to address changing state/federal accountability requirements, technology changes and reporting requirements.

**Please Note: All Exhibits for OE 5 are on the District Web Page/Business Office**

**Process:**

- Monthly meetings with the Community Advisory Committee (November 2010 through May 2011)
- Weekly budget agenda item with the Administrative Cabinet (December 2010 through June 2011)
- Monthly budget agenda item with the Administrative Leadership Team (January through June 2011)
- Administrative Leadership Team Meeting dealing with budget (February 2, 2011)
- Superintendent and Board Community and Staff Informative Budget Meetings (February 15, 21, and 22)
- Superintendent, Accountant and Director of Fiscal Management attend State Budget workshop (June 23, 2011)
- District received estimated assessed valuation and motor vehicle information for Reno County. (July 1 2011)
- Informational Budget Workshop prior to Board approving the public notice (July 25, 2011)
- The board approves public notice for publication in “The Hutchinson News”. The public notice of the budget sets the mill rates for the budget year. Notice must appear one time and at least 10 days prior to the hearing. Copies of the budget are available for inspection by the community. (July 25, 2011)
- Public Hearing is held before the Board with adoption of the budget to follow. (August 8, 2011)
- Final copies are filed with the Reno County Courthouse and the Kansas State Department of Education. (August 25, 2011)

**Capacity Building:**

The District will expand the Community Budget Advisory Committee to receive additional community input regarding the programs they value and results they expect of the District.

**Summary of changes from prior report:**

Within the KSDE budget (Exhibit 4) there is a new activity fund (code 56) and Form 149 which monitors the legislative approved use of cash balances.

Budget workshop information (Exhibit 1) is updated to reflect the changes for the FY 11.12 budget.

**Board Compliance Notes:**

OE -5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that: 5.2. Credibly describes revenues and expenditures.					
	X				

**Superintendent Interpretation:** “Credibly” means that for projected revenues there is sufficient documentation and rationale to instill confidence that the revenue can be depended upon. Although the budget must be constructed using calculated estimates of student enrollment, property tax valuations, and tax collection rates, estimates of those numbers will be conservative. On the other hand, the superintendent should not be held accountable for not foreseeing revenue-reducing circumstances that could not reasonably have been projected (i.e. mid-year cuts resulting from a recession that was not predicted at the time the budget was prepared) although in today’s economic times, reasonable reserves should be maintained to plan for mid-year budget reductions. The board also expects that expenditure projections based upon credible needs and that expenses will be controlled, wherever possible.

**Indicators of Compliance:**

The five main sources of revenue in the District are as follows:

1. state aid
2. local property tax
3. federal sources
4. local sources (parent paid fees, other education entities, donations and interest)
5. parent and staff paid meals

Each year the state gives a clear indication of the revenue to be received. State aid is the largest source of revenue. It is based on a formula which multiplies student enrollments and weighting by base state aid per pupil which is adopted by the Kansas Legislature each year. The District estimates the local variables that impact revenue in a conservative manner: (tax delinquency rate, capital outlay rate, local option budget percent of legal maximum budget, and enrollments/weightings). Federal allocations are determined in August each year and include federal grants for Title and Head Start programs. The bases of federal allocations are determined on the total number of eligible students receiving free and/or reduced lunches in the District.

**Evidence of Compliance:**

Exhibit 1, the budget workshop document, presents an overview of the legislation that impacts this particular year’s revenue and shows a comparison of actual enrollments and weightings to budget with each year’s base state aid per pupil (BSAPP). The Form 150 summarizes the estimated state aid dollars for the fiscal year. Form 149 summarizes the use of cash reserves.

The District prepares an “easy to read” budget (Exhibit 5) which lists the different types of revenues the District receives and shows it in graphs and tables.

**Process:**

Each August, the District is required to have a public hearing on the budget for the fiscal year that began in July. Certain aspects – including audited student counts and weightings – will not be known until the following spring. In the spring, the District's student count and weightings is audited by the Kansas Department of Education. The District will not have a final budget for FY 11.12 until after enrollment and special education enrollments are finalized. This is usually in March or April each year.

**Capacity Building:**

**Summary of changes from prior report:**

**Board Compliance Notes:**

OE -5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that 5.3 Shows the amount spent in each budget category for the last two fiscal years and the amount budgeted for the next fiscal year.					
	x				

**Superintendent Interpretation:** *The board expects to be able to see expenditure patterns over time so that they may analyze, question, and explain spending trends and make reasonable predictions regarding future levels of expenditures.*

**Indicators of Compliance:**

The District is required by law to prepare the KSDE budget, Budget at a Glance and Budget Profile which trend two years of actual expenditures compared to the current year budget. The Annual Operating Budget prepared after the budget is approved explains trends along with detailing Capital Outlay and Bond & Interest.

**Evidence of Compliance:**

The budget documents are as listed in 5.3 in Exhibits 1-5.

**Process:**

When the prior fiscal year is closed the District updates that year on the budget document along with including the year prior to the year just finished. For example the FY 11.12 includes the budget for FY 11.12 and FY 10.11 and FY 09.10 actual revenues and expenditures.

**Capacity Building:**

**Summary of changes from prior report:**

**Board Compliance Notes:**

OE -5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that: 5.4 Discloses budget-planning assumptions.	X				

**Superintendent Interpretation:** *Ultimately a budget is an expenditure plan which is based upon assumptions regarding revenues and expenses. The budget also makes assumptions regarding what the board values. For example, an assumption may be that reasonable end-of-year fund balances should be maintained, so that funds do not go into deficit; another assumption may be that increases in mill levies will be kept to an absolute minimum; another assumption may be that when cuts are necessary they will be made so as to minimize the impact on classroom instruction. Such assumptions that have guided the parameters of the budgeting process will be fully disclosed to the board. Assumptions regarding expenditures due to rising fixed costs (insurance, utilities, materials) and revenues (changes in state formulas, enrollment, etc.) will also be disclosed to the board.*

**Indicators of Compliance:**

Throughout the budget process each year administration is guided by short-term and operational goals. These include discussion about legislation, changes in enrollments and enrollment weightings, class sizes, personnel, mill levies, cash balances, fixed cost increases (utilities, insurance, postage), salaries, debt schedules, capital projects and necessary costs to achieve the goals of the strategic plan.

**Evidence of Compliance:**

Final results of the budget process which would include the budget imperatives, budget reductions, use of cash balances and estimated mill levies incorporated into the final budget documents.

**Process:**

The budget process each year addresses each of the areas listed above.

**Capacity Building:**

**Summary of changes from prior report:**

The District is using cash balances as approved by the board of education during the budget process for FY 11.12. Board policy directs that administration will maintain cash balances. The District is planning to use cash reserves (within state guidelines) over a four year period. At the end of this four year period the District's cash balances will reflect 2.3 month expenditure to cash reserve. If the state continues to be delinquent with the June revenues based on current years delinquent payment the District would have 1.4 month expenditure to cash reserve in June of each year.

**Board Compliance Notes:**

OE -5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that: 5.5- Assures fiscal soundness in future years.	X				

**Superintendent Interpretation:** *Superintendent Interpretation: The board expects that the staff will not knowingly recommend a budget to the board which will create fiscal difficulties in subsequent years. However, in today's economic climate, calculated reductions in cash balances and cash reserves may be recommended to the board. When such recommendations are made, the board will be fully advised of how this impacts the long-term financial outlook of the district.*

**Indicators of Compliance:**

The budget presented for approval insures continuing fiscal soundness. Nevertheless, since the state is experiencing unprecedented revenue shortfalls, we believe there will be continuing challenges in achieving a budget which is both fiscally sound, and which feasibly funds the operation the board values and needs in order to achieve the strategic goals of the district for students. The staff will protect the District to the extent possible through contingency reserves and conservative budgeting.

**Evidence of Compliance:**

All changes in reserves in the contingency fund, operational contingencies built into the budget and the budget reserves built into the transfer funds will be presented each year as part of the budget presentation. They are also located in the District Annual Budget Document. The District reserved local option budget authority for a necessary additional revenue source for future years.

**Process:**

All operational budget reserves are included in the budget process each year.

**Capacity Building:**

**Summary of changes from prior report:**

The District is using cash balances as approved by the board of education during the budget process for FY 11.12. Board policy directs that administration will maintain cash balances. The District is planning to use cash reserves (within state guidelines) over a four year period. At the end of this four year period the District's cash balances will reflect 2.3 month expenditure to cash reserve. If the state continues to be delinquent with the June revenues based on current years delinquent payment the District would have 1.4 month expenditure to cash reserve.



**Board Compliance Notes:**

OE -5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that: 5.6 Reflects anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increases and benefits	X				

**Superintendent Interpretation:** The budget should accurately account for and reflect all changes in compensation dictated by the negotiated agreement with teachers and changes in benefits and/or compensation agreed to by the board for all employee groups for each subsequent fiscal year. Furthermore, the staff should carefully advise the board prior to making such agreements or commitments regarding the fiscal impact of these decisions on the subsequent budget.

**Indicators of Compliance:**

Increases in health benefits, additional or reduced staff positions, employment fixed costs (social security, unemployment and workers compensation) and retirement benefits are included as "budget imperatives" or "budget reductions" throughout all budget documents.

**Evidence of Compliance:**

Additional and/or reduced positions are estimated on the imperative or reduction lists. The social security rate is set by the government and is a percent of total salaries. Unemployment and workers compensation rates are based on usage and are set by the state and/or worker's compensation carrier. The District's health fringe costs are determined by the final monthly health fringe rates.

**Process:**

The budget process each year identifies additional or reduced staff positions. Through the negotiations process salaries are determined each year. The benefits committee reviews the health plan financials, membership and federal health care legislation.

**Capacity Building:**

**Summary of changes from prior report:**

**Board Compliance Notes:**

OE -5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that: 5.7 Maintains the projected year-end fund balances.	X				

**Superintendent Interpretation:** The board expects that neither the planned budget, nor the expenditures of our annual operation should jeopardize necessary fund balances required to "cash flow" our operations during down times in revenue receipts. Due to recent delayed payments in state aid and federal aid which historically lags behind year-end expenditure requirements, the board expects that cash balances and contingency funds will be maintained to cover such cash flow interruptions. A minimum of two-months of expenses will be budgeted to meet cash flow needs.

**Indicators of Compliance:**

The board of education will receive a cash balance report within the budget document each year. Each fund shows the beginning and ending cash for two years. The monthly treasurer's report lists cash balances by fund. The budget projections will show that cash balances are not below the minimum of two-months of current expenses.

**Evidence of Compliance:**

Form 149  
Monthly Treasurer's reports  
All Codes within the budget that show beginning and ending unencumbered cash balances

**Process:**

The budget process will allow for working at the two-month expense level with cash balances. Cash balances will be the first to be replaced when new revenues are available for schools.

**Capacity Building:**

**Summary of changes from prior report:**

**Board Compliance Notes:**

Exhibit 1

OE-5: Fiscal Planning	Superintendent		Board		
	Compliant	Not Compliant	Compliant	Not Compliant	Compliant with Exceptions
The Superintendent will develop a budget that: 5.8- Plans for the expenditure in any fiscal year of more funds than are conservatively projected to be available during the year.	X				

**FY 11.12 Budget Workshop**

**Agenda**

**July 25, 2014**

**6:30 p.m.**

**Legislative Highlights**

**Budget Planning**

Sessions

Summary of Changes to Budget

Negotiations

**Bond & Interest & Construction Budget**

**Capital Outlay**

**State Budget Forms/Code Review**

**Questions**

**Superintendent Interpretation:** *The superintendent will carefully explain to the board any plans to "deficit spend" by reducing cash balances or contingency reserves of the district. Such expenditures jeopardize the future financial health of the district and will be done only with careful consideration. In tough economic times, the board expects the superintendent to balance the use of cash reserves with increased Local Option Budget (L.O.B.) to meet the financial shortfalls of the district. When deficit spending must occur, the superintendent will keep the board informed regarding the "life expectancy" of the district's cash balances and contingency reserves.*

**Indicators of Compliance:**

The budget presented is a balanced budget. Should the budget need to be reduced due to a reduction in base state aid per pupil, enrollment or weighting adjustments, increases to fixed costs the District will use budgeted operational reserves.

**Evidence of Compliance:**

KSDE determines the Final Legal Maximum Budget. The District audit each year audits for compliance with expenditures within the budget authorities and that there is cash in the fund. The treasurer's report each month show cash and budget based on published budget amounts and cash in the bank.

**Process:**

Each month the cash is reconciled to each fund back to the bank. The expenditures are compared on the cash summary and the budget report that expenditures and revenues are where they need to be.

**Capacity Building:**

**Summary of changes from prior report:**

**Board Compliance Notes:**

## FY 11.12 Legislative Highlights

SB 21 – Required to report activity expenditures. (See Code 56) Do not include student club funds. If principal has control of the funds it's to be included.

From 150 is to be posted on the District web page. KSDE will have additional financial data on the KSDE web site.

SB 111 – Allows school districts to expend a portion of the unencumbered balances held in particular funds. The bill limits the amount of money the District can use from its unencumbered balances.

Contingency reserve fund limit is 6% of the FY 11.12 legal maximum effective 7-1-2012.

HB 2015 – Extends the sunset date to June 30, 2014 for the current method of calculating the local option budget.

Base State Aid per Pupil (BSAPP) for FY 11.12 is \$3,780. This funding is below the 1992-1993 level when you pull off the correlation weighting that was transferred into the BSAPP in FY 05.06. The correlation amount transferred totaled \$244.

FY 1992-1993 was \$3,600

FY 11.12 - \$3,780 less \$244 is \$3,536.

## FY 11.12 Budget Planning Sessions

- Monthly meetings with the Community Advisory Committee (November 2010 through May 2011)
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**Balancing FY 11.12 Budget**

FY 10.11 Final Legal Max Budget	\$ 29,621,988
FY 10.11 Final LOB	\$ 8,710,213
	<u>\$ 38,332,201</u>
FY 11.12 Estimated Published Budget	\$ 28,745,010
FY 11.12 Estimated LOB	\$ 8,773,919
	<u>\$ 37,518,929</u>
Loss In Budget Authority over Previous Year	\$ 813,272
Spent 1/4th of allowable cash balances	\$ (380,211)
FY 11.12 Budget Imperatives	\$ 673,224
FY 11.12 Budget Reductions	\$ (750,106)
Less Facility Weighting Budgeted Authority	\$ (356,179)
FY 10.11 Facility Weighting \$822,833 was Actual	
FY 11.12 Facility Weighting \$466,654 Is Budgeted	
Amount Reduced for FY 11.12	\$ (813,272)

**Hutchinson Budget Highlights Estimated Thru FY 11.12**

	Final FY 06.07	Final FY 07.08	Final FY 08.09	Final FY 09.10	Final FY 10.11	Estimated Published FY 11.12
FTE Enrollment (3 Yr. Avg.)	4,516.7	4,462.5	4,514.4	4,626.5	4,641.0	4,641.5
At Risk 4 Yr	20.0	20.0	28.0	27.0	25.5	26.0
Total Enrollment	4,536.7	4,502.5	4,542.4	4,653.5	4,666.5	4,667.5
Correlation Weighting	135.9	157.8	159.2	163.1	163.5	163.5
Vocational Hours	1,193.3	1,311.4	1,165.8	1,305.6	1,475.0	1,475.0
Vocational FTE	99.4	109.3	97.2	108.8	122.9	122.9
Bilingual FTE	103.9	223.1	322.6	531.3	727.4	727.4
Bilingual Hours	6.8	14.7	21.2	35.0	47.9	47.9
At Risk Students	2,045.0	2,221.0	2,334.0	2,435.0	2,528.0	2,528.0
At Risk Weighted FTE	568.5	839.5	1,064.3	1,104.4	1,152.8	1,152.8
High At-Risk, Density FTE	163.6	199.9	233.4	243.5	252.8	252.8
Non-Proficient FTE	18.0	15.4	11.2	12.7	13.0	11.2
New Facility Weighting Avg.				388.3	836.1	504.0
New Facility Weighting FTE				97.1	209.0	125.0
Students over 2.5 miles	54.5	40.5	25.5	76.0	68.5	68.5
Transportation FTE	8.3	6.9	5.1	12.7	11.2	11.8
Special Ed. Weighting	865.5	779.8	859.7	51.0	881.2	1,048.1
Total Weighted FTE	6,202.6	6,625.8	6,992.7	7,287.8	7,524.0	7,694.5
Base State Aid	\$ 4,315	\$ 4,374	\$ 4,460	\$ 4,012	\$ 3,937	\$ 3,780
Computed General Fund	\$ 26,770,422	\$ 28,981,249	\$ 30,765,109	\$ 29,238,654	\$ 28,621,988	\$ 28,745,010
Spend Portion of Cash Balance						\$ 380,211
Total General Fund Authority						\$ 29,125,221
General/Unrestricted	\$ 20,080,339	\$ 20,295,672	\$ 20,560,845	\$ 19,215,793	\$ 18,937,400	\$ 18,543,009
At Risk 4 Yr/Restricted	\$ 86,320	\$ 87,480	\$ 123,200	\$ 108,324	\$ 100,394	\$ 98,200
Voc. Ed./Restricted	\$ 429,011	\$ 478,078	\$ 427,680	\$ 436,505	\$ 483,657	\$ 484,562
Bilingual/Restricted	\$ 29,349	\$ 64,298	\$ 93,280	\$ 140,420	\$ 179,098	\$ 181,062
At Risk K-12/Restricted	\$ 3,237,431	\$ 4,613,695	\$ 5,759,160	\$ 5,462,799	\$ 5,585,028	\$ 5,255,504
New Facility Weighting				\$ 389,585	\$ 822,833	\$ 476,280
Transportation/Restricted	\$ 35,823	\$ 30,181	\$ 22,440	\$ 50,952	\$ 44,094	\$ 44,604
Special Ed./Restricted	\$ 2,872,149	\$ 3,410,645	\$ 3,776,404	\$ 3,414,295	\$ 3,469,284	\$ 3,962,000
General Fund Total Dollars	\$ 26,770,422	\$ 28,981,249	\$ 30,765,109	\$ 29,238,654	\$ 28,621,988	\$ 29,125,221
Approved to 30% FY 10.11 @ 26.85% Estimated FY 11.12 @ 26.71%	\$ 6,764,035	\$ 7,086,742	\$ 7,675,407	\$ 7,896,432	\$ 8,710,213	\$ 8,773,919
District Levy	39.904	43.218	45.874	53.627	53.480	57.460
Rec. Comm. Levy	5.063	5.113	4.885	4.947	4.940	5.000
Assessed Valuation-G.F.	\$ 170,121,537	\$ 173,020,283	\$ 172,561,537	\$ 167,552,292	\$ 166,933,569	\$ 168,129,207
Assessed Valuation-All Other	\$ 198,036,199	\$ 201,029,221	\$ 200,480,905	\$ 195,488,169	\$ 194,901,294	\$ 194,030,352
Outstanding Obligations	\$ 6,130,000	\$ 83,000,000	\$ 82,025,000	\$ 82,025,000	\$ 80,960,000	\$ 79,335,000

TRANSFER CASH BALANCES TO GENERAL FUND (2011-12 only)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/11	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)	1,119,792	700,000	419,792	132,211
Bilingual Education	414,298	50,000	364,298	0
Contingency Reserve	1,845,906	1,597,906	248,000	248,000
Driver Training	104,541	104,541	0	0
Parent Education Program	241,705	241,705	0	0
At-risk Education (Pre-School)	58,445	40,000	18,445	0
Professional Development	743,537	600,000	143,537	0
Summer Program	146,592	50,000	96,592	0
Virtual School	0		0	0
Vocational Education	918,687	750,000	168,687	0
*Textbook and Student Materials Revolving	1,569,784	1,569,784	0	0
*Special Education	4,328,088	4,264,364	63,724	0
<i>Special Education &amp; Funds</i> <i>Rock Balance</i> TOTAL	\$11,489,385	\$9,988,300	\$1,521,085	\$380,211

- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? \_\_\_\_\_ 4
- 3) What is the maximum amount that can be used of the cash balance to help increase the general fund? (\$232 x adj. (weighted) FTE enrollment, excluding special education) \_\_\_\_\_ \$1,521,085
- 4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? (Determine the amount available by taking the total in the Difference column (question 1, Col 3)  $\frac{1521085}{4}$  divided by the number of years until state revenues increase (question 2) \_\_\_\_\_ = \$380,211
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 1 column 4 or question 3 (whichever is lower).  
This amount will be transferred to Line 20 of Form 150. \_\_\_\_\_ \$380,211

\*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: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-298-3871.

Operating Fund	FY 10-11 Total Expenditures/Encumbrances		Monthly Exp./Enc.		3 Month Exp./Enc.	
	Exp.	Enc.	Exp.	Enc.	Exp.	Enc.
General	\$ 29,818,740	\$ 7,484,895	\$ 7,484,895	\$ 7,484,895	\$ 22,454,685	\$ 7,454,685
LOB	\$ 9,322,687	\$ 776,891	\$ 776,891	\$ 776,891	\$ 2,330,672	\$ 776,891
AR4	\$ 194,420	\$ 16,202	\$ 16,202	\$ 16,202	\$ 48,605	\$ 16,202
ARK12	\$ 4,593,519	\$ 382,793	\$ 382,793	\$ 382,793	\$ 1,148,380	\$ 382,793
Bilingual	\$ 280,959	\$ 23,412	\$ 23,412	\$ 23,412	\$ 70,235	\$ 23,412
Inservice	\$ 588,353	\$ 49,029	\$ 49,029	\$ 49,029	\$ 147,088	\$ 49,029
PAT	\$ 232,968	\$ 19,414	\$ 19,414	\$ 19,414	\$ 58,242	\$ 19,414
Summer	\$ 8,374	\$ 698	\$ 698	\$ 698	\$ 2,094	\$ 698
Sp. Ed.	\$ 6,985,055	\$ 540,255	\$ 540,255	\$ 540,255	\$ 1,620,764	\$ 540,255
Vocational	\$ 2,281,198	\$ 190,100	\$ 190,100	\$ 190,100	\$ 570,300	\$ 190,100
Dr. Ed.	\$ 5,000	\$ 417	\$ 417	\$ 417	\$ 1,250	\$ 417
Textbook	\$ 36,941	\$ 3,078	\$ 3,078	\$ 3,078	\$ 9,235	\$ 3,078
Contingency	\$ 53,846,194	\$ 4,487,183	\$ 4,487,183	\$ 4,487,183	\$ 13,461,549	\$ 4,487,183

Operating Funds	Est. Cash Balance 7/1/2011	June State Payments Not Received Until After 7/1/2011	Actual Est. Cash Balance 7/1/2011	
			Est. Cash Balance	Actual Est. Cash Balance
General	\$ 1,100,513	\$ (3,106,808)	\$ (3,006,295)	\$ (3,006,295)
LOB	\$ 308,410	\$ (916,922)	\$ (608,512)	\$ (608,512)
AR4	\$ 58,444	\$	\$ 58,444	\$ 58,444
ARK12	\$ 1,119,792	\$	\$ 1,119,792	\$ 1,119,792
Bilingual	\$ 414,298	\$	\$ 414,298	\$ 414,298
Inservice	\$ 743,537	\$	\$ 743,537	\$ 743,537
PAT	\$ 241,705	\$ (68,402)	\$ 173,303	\$ 173,303
Summer	\$ 146,592	\$	\$ 146,592	\$ 146,592
Sp. Ed.	\$ 4,328,098	\$	\$ 4,328,098	\$ 4,328,098
Vocational	\$ 916,687	\$	\$ 916,687	\$ 916,687
Dr. Ed.	\$ 104,641	\$	\$ 104,641	\$ 104,641
Textbook	\$ 1,845,906	\$	\$ 1,845,906	\$ 1,845,906
Contingency	\$ 11,898,307	\$ (4,092,132)	\$ 7,806,175	\$ 7,806,175

Operating Cash Balances are at 2.65 months of expenditure/encumbrance totals.

(6)

Handwritten notes and calculations:

- 4,118,712.2 / 2.31 months = 10,377,202 (from Form 149)
- 4,487,183 / 2.31 months = 1,942,501 (from Form 149)
- 4,118,712.2 + 1,942,501 = 6,061,213.2
- 6,061,213.2 - 5,680,998 = 380,215.2

**FY 11.12 Budget Imperatives Summary**

Rank	Area of Reduction	Imperative Amount	FTE Increase	Sub Totals
1	Unemployment/Benefit Legal	\$10,000		
1	Current utilities, fuel	\$100,000		
1	*Property/Liability Insurance	\$0		
1	New space utilities (performing arts)	\$30,000		
1	Early retirement	\$80,000		
1	Faris Secretary add't hours	\$4,865		
1	Add't Faris 6th Grade	\$50,000	1.00	
				\$ 274,865
2	HR Contingency (Started year with 3.0, Hired 1.0 Faris/Lincoln, 1.0 CTEA, Added Back 1.0)	\$100,000		
2	11.12 Horizontal movement	\$100,000		
2	Bond Coordinator Salary/Benefits back into operations	\$65,000	1.00	
2	**Loss of GF RCYS (Bob Johnson's funding)	\$0		
2	Benefit Fringe, 10% (\$490 from \$445) - Only need \$25,000	\$25,000		
2	Add back to GFARRA staff (1.18 Certified & 2.24 Aides)	\$107,359	3.74	
				\$ 398,359
3	**Added bus	\$0		
3	**Add't CTEA Staff	\$0		
3	**Increased teacher aides if class sizes go over negotiated agreement levels 6.0 fte @ \$12,000	\$0		
3	**Add't .5 FTE Elem Counselor	\$0		
				\$ -
	<b>Total Budget Imperatives for FY 11.12</b>	<b>\$673,224</b>	<b>5.74</b>	<b>\$ 673,224</b>

\*Increased deductibles  
 \*\*Deleted and given back to groups to lower cut amounts.

To: Board of Education  
 From: Jan Strecker  
 Date: February 28, 2011  
 Re: Summary of Proposed Budget Cuts for 2011-2012

Administration has put together a list of options to recommend as budget cuts for the 2011-2012 school year. The list has been prioritized and weighted by administration and reviewed by the executive team. The list goes from ones (highest priority to not cut) to threes (first items to cut). While putting this list together, administrators kept in mind our district focus and on programs and services having the greatest impact on student learning.

The list includes:

- 20.45 Certified positions (5% of certified positions)
- 9 Classified positions (2% of classified position)
- 2 Administration positions (5.6% of administration)

- Eliminating the Middle Years Program from the Middle School and High School
- Reduction of Middle School day from 8 periods to 7 periods allowing for two electives rather than the current three
- Reduction of the transportation budget; this should not impact current transportation service
- Increased activities cuts which will impact areas such as the number of coaches, supplies, equipment and rotation of uniforms but does not eliminate activity programs
- Using attrition when eliminating positions, if possible
- Reduction in transfer dollars to CTEA and Special Education for 2011-2012, this should be viewed as one-time money and will need to be added to the imperative list for 2012-2013
- Further reductions in supply lines
- Additional deferred maintenance
- Reduced number of SROs in the district to one with the cost shared by the district and the city.

The list maintains most programs and services and includes:

- Current salary levels
- Minimum increase in class sizes at elementary schools
- All day kindergarten

(7)

(8)

Area	Amount	Running Total	Rank	Impact
Eliminate middle school Computer elective	\$54,000	\$54,000	1	Fewer elective opportunities
Eliminate middle school Communications elective	\$45,000	\$99,000	1	Fewer elective opportunities
Eliminate 2 high school PE positions	\$80,000	\$179,000	1	Fewer PE electives
Reduce 1 high school science position by 25%	\$12,000	\$191,000	1	Higher class sizes in Science
Eliminate 1 elementary administrator position	\$60,000	\$251,000	1	More parent/student issues, less opportunity to work with teachers
Reduce HHS principal salary 10%	\$10,000	\$261,000	1	Principal drops from 5th to last when compared to 13 similar sized districts
Additional high school supply cut	\$21,000	\$282,000	1	Less money for supplies and instructional materials
Additional cut in high school activities	\$18,500	\$300,500	1	Even fewer coaches/lower budgets
Reduce high school math position in other 75% fee	\$30,000	\$330,500	1	Higher class sizes in math
Eliminate 1 elementary librarian position	\$50,000	\$380,500	2	Reduces librarian time spent teaching students, impacts use of librarians for teacher collaboration and planning
Eliminate 3 elementary library aide positions	\$45,000	\$425,500	2	Reduces librarian time spent teaching students, impacts use of librarians for teacher collaboration and planning
Eliminate 1 elementary counselor position	\$25,000	\$450,500	2	Less services for students who need counseling assistance, reduces time counselors can spend on character education
Reduce 2 sections of Chorus at middle school	\$14,284	\$464,784	2	Less music opportunities for students, larger class sizes
Eliminate middle school Spanish	\$42,515	\$507,299	2	No world language for students at the middle school
Eliminate 1 vocational education position	\$60,000	\$567,299	2	Fewer elective choices, .5 funding loss
Eliminate 1 high school Foreign language position	\$36,000	\$603,299	2	Fewer elective choices, 1 world lang at HHS
Eliminate 2 elementary art positions	\$80,000	\$683,299	2	Less opportunities for students to experience art, impacts use of art for teacher collaboration and planning

USD308 014668

Eliminate 2 middle school classified support positions	\$24,000	\$707,299	3	Less support for students
Eliminate 2 middle school periods of advanced courses	\$10,263	\$717,562	3	2 fewer sections of advanced classes, larger class sizes
Reduce middle school supply lines	\$13,782	\$731,344	3	Less money for supplies and instructional materials
Reduce elementary supply budget by 15%	\$15,800	\$747,144	3	Less money for supplies and instructional materials
Reduce high school supply lines	\$15,000	\$762,144	3	Less money for supplies and instructional materials
Eliminate 1 high school Social Studies position	\$47,500	\$809,644	3	Higher class sizes
Eliminate 1 vocational education position	\$60,000	\$869,644	3	Higher class sizes, less .5 funding
Field trips	\$20,250	\$889,894	3	Eliminates field trips K-12
Eliminate 6th grade band	\$40,000	\$929,894	3	No regular band at elementary level
Eliminate 6th grade orchestra	\$40,000	\$969,894	3	No regular orchestra at elementary level
Eliminate 3 elementary classroom teacher positions	\$120,000	\$1,089,894	3	Larger elementary class sizes
Reduce middle school activities budget	\$10,000	\$1,099,894	3	Lower budgets
Reduce high school activities budget	\$25,000	\$1,124,894	3	Fewer coaches and/or lower budgets
Shift vocational salary to grant money	\$25,000	\$1,149,894	3	Less Carl Perkins funds to spend on programs
Eliminate 1 custodial position	\$25,000	\$1,174,894	3	Only vacuum at middle schools every other day
Reduce summer custodial help	\$20,000	\$1,194,894	3	Reduce ability to perform summer cleaning of buildings
Eliminate 1 elementary vocal music position	\$50,000	\$1,244,894	3	Less flexibility in music scheduling
Reduce 1 high school math teacher by 25%	\$10,000	\$1,254,894	3	Higher class sizes
Eliminate MYP and .2 coordinator	\$12,656	\$1,267,550	3	Eliminate MYP
Eliminate custodial/maintenance uniform service	\$14,000	\$1,281,550	3	Staff will wash and care for their own uniforms
Reduce summer maintenance help	\$25,000	\$1,306,550	3	Fewer staff work requests will be completed
Eliminate high school probation officer (service contract)	\$35,000	\$1,341,550	3	More dropouts, more OSS, more attendance and discipline issues
Reduce custodial wage lines	\$35,000	\$1,376,550	3	Move wages for custodial time in cafeteria to Nutrition Services
Transportation	\$50,000	\$1,426,550	3	Reduce Transportation budget, eliminates transportation contingencies
Operations	\$2,500	\$1,429,050	3	Reduce costs for alarm systems
Increase auto insurance deductibles	\$6,333	\$1,435,383	3	Deductibles increase from \$100 to \$500

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Stop



Copy paper reduction by 20%	\$10,000	\$1,445,383	3	Teachers will have fewer paper resources
Insurance	\$30,000	\$1,475,383	3	Savings due to insurance adjustments
Eliminate central office administrator position	\$96,000	\$1,571,383	3	Eliminates the Director of Information Technology position
Reduce USD 308 contribution to YF director salary	\$18,000	\$1,589,383	3	Reduces the amount of salary USD 308 contributes to the YouthFriends Director position
Reduce HR lines	\$5,000	\$1,594,383	3	Reduction to background check lines, travel
Reduce Business Office lines	\$5,000	\$1,599,383	3	Stop printing business books
Reduce Curriculum lines	\$5,967	\$1,605,350	3	Lower misc. supply lines
Reduce Curriculum consultant line	\$3,000	\$1,608,350	3	Less money to pay presenters
Technology budget- telephone lines	\$55,000	\$1,663,350	3	no longer needed
Reduce Technology supply lines	\$900	\$1,664,250	3	Lower misc. supply lines
Reduce Testing supply lines	\$2,000	\$1,666,250	3	Less testing materials
Reduce Board of Education lines	\$2,000	\$1,668,250	3	Reduces travel and consultant lines
Reduce Library supply lines	\$2,750	\$1,671,000	3	Reduction in films and videos lines
Eliminate 1 secretarial position at Ad Center*	\$49,000	\$1,720,000	3	Further reduces secretarial assistance at the Administration Center
* = Vacant due to retirement/resignation				
	Classified	Supplies		

Total Cut \$750,106

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Change in Mill Levy Breakdown

	General Fund	LOB	Capital Outlay	Bond & Interest	Recreation	Recreation Benefits	Total
FY 10.11 Final Mill Levy	20,000	19,580	1,980	11,900	4,000	0,940	58,400
Increased LOB budget by \$63,706. LOB is 26.71%. Taxpayers are paying more locally due to the drop in state aid. FY 10.11 state aid was 92% of 58% - FY 11.12 state aid is 83% of 60%. An unequalized increase of \$286,135.		1,680					1,680
Increased due to increase in debt schedule. Estimated inflation for adjustments once the county has actual assessed valuations.		0,200	0,020	2,000	0,100	0,000	0,380
Estimated FY 11.12 Mill Levy	20,000	21,460	2,000	14,000	4,000	1,000	62,460
							Increase of 4.06

Change in District Budgeted Operations Reserves

	Contingency Fund	General & LOB Funds	Transfers
10.11 Reserves	\$ 1,845,008	\$ 616,000	\$ 1,040,460
Use for budget authority in general fund.	\$ (248,000)		
Changes in the designated reserves within the General/LOB:			
Overtime @ \$0		\$ 2,025	
Health fringe - \$90,000 to \$92,025		\$ -	
Utilities @ \$150,000		\$ 100,000	
HR positions from 3 to 5 - \$150,000 to \$250,000		\$ -	
Enrollment audit @ \$228,000			
Transfers:			
Budget reserves in each of the transfer funds for increases in weightings.			\$ 10,000
At Risk 4 - \$5,000 to \$15,000			\$ -
At Risk K.12 @ \$350,000			\$ -
Bilingual @ \$10,000			\$ (280,460)
Capital Outlay @ \$0			\$ 50,000
Special Education - \$145,000 to \$195,000			\$ -
Vocational Education, \$250,000 - no change			\$ -
FY 11.12 Reserves	\$ 1,597,008	\$ 718,025	\$ 840,000

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NOTICE OF HEARING 2011-2012 BUDGET

The governing body of Unified School District 308 will meet on the 8th day of August, 2011 at 7:05 p.m., at 1620 North Plum for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Administration Center and will be available at this hearing.

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

Code 99 Line	2009-2010 Actual		2010-2011 Actual		PROPOSED BUDGET 2011-2012			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2011 Tax to be Levied (6)	Est. Tax Rate* (7)	
OPERATING General	06	29,476,830	20.000	28,859,278	20.000	28,125,221	3,322,564	20.000
Supplemental General (LOB)	08	7,888,431	18.310	8,710,212	19.580	8,773,919	4,163,957	21.480
<b>SPECIAL REVENUE</b>								
Bilingual Education	14	322,228		280,939		482,381		
Capital Outlay	16	881,318	3.850	1,844,671	1.980	2,400,000	388,051	2.000
Driver Training	18	3,690		5,176		20,000		
Food Service	24	2,108,680		2,511,824		2,692,161		
Professional Development	25	34,946		78,892		547,340		
Parent Education Program	28	223,881		230,588		283,024		
Summer School	29	31,848		8,374		122,868		
Special Education	30	5,488,188		6,481,958		7,584,268		
Vocational Education	34	2,127,577		2,279,519		2,819,437		
Special Reserve Fund	47	2,768,760		2,971,676				
Federal Funds	07	5,407,688		5,860,182		5,486,618		
Gifts and Grants	35	101,088		80,013		239,975		
At Risk (4Yr Old)	11	187,368		194,401		238,847		
At Risk (K-12)	13	3,878,418		4,845,238		5,084,400		
KPERS Special Retirement Contribution	51	2,208,557		1,874,198		3,487,288		
Contingency Reserve	53	0		0				
Textbook & Student Material Revolving	55	45,013		32,887				
Activity Fund	58	0		750,255				
<b>DEBT SERVICE</b>								
Bond and Interest #1	82	4,893,565	11.350	5,195,705	11.800	4,057,235	2,716,513	14.000

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Code 99 Line	2009-2010 Actual		2010-2011 Actual		PROPOSED BUDGET 2011-2012			
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures* (5)	Amount of 2011 Tax to be Levied (6)	Est. Tax Rate* (7)	
TOTAL USD EXPENDITURES	100	88,988,122	53.610	73,426,803	53.460	73,483,858	10,891,085	67.460
Less: Transfers	105	14,167,532	xxxxxx	16,768,490	xxxxxx	12,818,891	xxxxxx	xxxxxx
NET USD EXPENDITURES	110	54,818,590	xxxxxx	56,657,313	xxxxxx	60,664,968	xxxxxx	xxxxxx
TOTAL USD TAXES LEVIED	115	9,889,225	xxxxxx	9,880,533	xxxxxx	10,591,055	xxxxxx	xxxxxx
<b>OTHER</b>								
Recreation Commission	84	847,518	4.000	865,830	4.000	950,000	778,124	4.000
Rec Comm Emp Benefits & Spec Lab	86	216,780	0.800	216,952	0.940	280,700	184,053	1.000
TOTAL OTHER	120	1,064,308	4.800	1,082,782	4.840	1,230,700	970,177	5.000
TOTAL TAXES LEVIED	125	10,853,634		10,848,855		11,861,272		
Assessed Valuation - General Fund	128	\$167,552,292		\$168,933,569		\$168,128,207		
Assessed Valuation - All Other Funds	130	\$195,488,168		\$194,801,254		\$194,030,352		
Outstanding Indebtedness, July 1			2009	2010	2011			
General Obligation Bonds	135	82,025,000		80,980,000		78,335,000		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	82,025,000		80,980,000		78,335,000		

\* Tax Rates are expressed in Mills

\*\* Sponsoring District Only

Mike Mendoza  
President

Molly Carson  
Clerk of the Board

USD308 014673

Negotiations 2011  
Executive Summary

Professional Agreement 2011-12

Language tentatively approved:

- Article I- Increased the New Teacher Institute from three to four days.
- Article II- Increased the number of days which can be converted from sick to personal leave from three to four.
- Article V- Added a link to State Statutes governing due process
- Article XIII- Added language to specify the additional five minutes in the elementary school day was to be used for the early release pilot program.
- Article XIV- Salary schedule  
 • Eliminated Step 1 from the Salary Scale, making it a 14 step schedule  
 • Horizontal movement available for qualified members
- Article XVI- Changed wording from "North Central Accreditation" to "school improvement."
- Article XV- Board health benefit contribution increase from \$445 to \$455

Addendum to 2010-2011 Professional Agreement

- Article XXI- Extended the Early Retirement notification date from March 1 to June 3<sup>rd</sup>, 2011

Retirement 80.00%  
 Horizontal 100.00%  
 Retiree 25.00%  
 1915  
 2003  
 2003  
 30  
 11.00%  
 ↑  
 90% INCREASE 0.00%

(15)

HUTCHINSON  
SCHOOL DISTRICT  
NOVEMBER 2006 KIDS FIRST PROGRAM  
BUDGET SUMMARY

June 30, 2011

	Budget	Total Expenditures	Encumbrances	Budget Remaining
I. BID PACKAGE NO. 1 Career & Tech. Ed. Academy Additions & Renovations	\$17,456,176	\$16,604,386	\$111,098	\$740,692
II. BID PACKAGE NO. 2 Wiley ES & Morgan ES Additions & Renovations	\$8,516,223	\$8,529,383	\$5,973	-\$19,133
III. BID PACKAGE NO. 3 Hutchinson HS Additions & Renovations	\$34,325,104	\$31,829,740	\$2,905,158	-\$409,794
IV. BID PACKAGE NO. 4 HMS-7 & HMS-8 Additions & Renovations	\$2,943,210	\$3,057,683	\$7,373	-\$121,847
V. BID PACKAGE NO. 5 Avenue A ES & Allen ES Additions & Renovations	\$4,162,107	\$4,030,399	\$179,426	-\$47,718
VI. BID PACKAGE NO. 6 Graber ES & McCandless ES Additions & Renovations	\$6,305,303	\$5,931,542	\$0	\$373,761
VII. BID PACKAGE NO. 7 Paris ES & Lincoln ES Additions & Renovations	\$5,117,456	\$5,038,510	\$15,994	\$62,953
VIII. TOTAL CONSTRUCTION BUDGET (I, II, III, IV, V, VI, & VII)	\$78,825,579	\$75,021,643	\$3,225,022	\$578,914
IV. INTEREST EARNING EXPENSES	\$9,421,923	\$8,147,761	\$542,580	\$731,682
X. TOTAL KIDS FIRST PROJECT EXPENSES (VIII, IV)	\$88,247,502	\$83,169,404	\$3,767,582	\$4,310,516

7/5/2011

(16) X

Kids First Budget Summary 6.30.11/Summary

HUTCHINSON SCHOOL DISTRICT  
 CAREER TECH ACADEMY  
 PROJECT BUDGET SUMMARY  
 BID PACKAGE NO. 1

June 30, 2011	Budget	FY 09.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Remaining Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$1,001,931	\$164,220	\$647,054	\$188,041	\$64,700		\$0	(\$60,384)
A. A/E Fees	\$25,000	\$404	\$47,547	\$674	\$59		\$0	(\$23,684)
B. Support Expenses	\$50,000	\$0	\$0	\$0	\$0		\$0	\$50,000
1. Bid Document Printing	\$10,000	\$0	\$0	\$0	\$0		\$0	\$10,000
2. Plan Review/Codes/Tap Fees	\$10,000	\$0	\$0	\$0	\$0		\$0	(\$35,518)
3. Site Survey	\$10,000	\$0	\$14,954	\$88,311	\$9,263		\$0	\$59,165
4. Soils Report	\$75,000	\$8,446	\$7,389	\$0	\$0		\$0	\$38,459
5. Construction Material Testing/Special Inspect	\$75,000	\$12,269	\$4,806	\$17,650	\$4,816		\$0	\$66,002
6. Hazardous Material Abatement	\$66,082	\$0	\$0	\$0	\$0		\$0	\$107,120
7. Miscellaneous Expenses	\$1,387,713	\$189,339	\$721,750	\$290,676	\$78,828	\$0	\$0	
C. Expense Contingency (5%)								
Subtotal General Expense Budget								
<b>II. CONSTRUCTION BUDGET</b>	\$13,858,338	\$0	\$836,855	\$7,611,833	\$5,725,168		\$42,439	(\$258,755)
A. Career & Tech Academy Additions & Renovations	\$892,917	\$0	\$0	\$0	\$10,208		\$66,801	\$916,108
1. New Career & Tech. Ed. Academy	\$14,561,258	\$0	\$836,855	\$7,611,833	\$5,735,374	\$0	\$109,039	\$257,353
B. Construction Contingency (5%)								
Subtotal Construction Budget								
<b>III. FURNISHINGS &amp; EQUIPMENT BUDGET</b>	\$877,110	\$0	\$0	\$146,788	\$661,432	\$285,040	\$2,059	\$57,831
A. Furnishings & Equipment (87,711 sf x \$10/sf)	\$43,866	\$0	\$0	\$0	\$0	\$27,653	\$0	\$43,866
B. FF&E Contingency (5%)	\$920,968	\$0	\$0	\$146,788	\$661,432	\$292,693	\$2,059	\$11,887
Subtotal Furnishings & Equipment Budget								
<b>IV. CONTINGENCY</b>	\$598,243	\$0	\$0	\$299	\$24,301	\$14,418	\$0	\$571,643
A. Contingency	\$598,243	\$0	\$0	\$299	\$24,301	\$14,418	\$0	\$571,643
Subtotal Contingency Budget								
<b>V. TOTAL PROJECT BUDGET (I, II, III, IV)</b>	\$17,466,176	\$169,339	\$1,650,405	\$8,046,596	\$6,500,936	\$307,111	\$111,098	\$740,892

USD308 014676

7/6/2011

Kids First Budget Summary 6.30.11/Career & Tech Academy

HUTCHINSON SCHOOL DISTRICT  
 WILEY ES and MORGAN ES  
 PROJECT BUDGET SUMMARY  
 BID PACKAGE NO. 2

June 30, 2011	Budget	FY 08.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Remaining Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$517,851	\$71,511	\$331,206	\$86,337	\$3,885		\$0	\$26,931
A. A/E Fees	\$20,000	\$718	\$44,537	\$660	\$11		\$0	(\$26,928)
B. Support Expenses	\$5,891	\$0	\$0	\$0	\$0		\$0	\$5,891
1. Bid Document Printing	\$10,000	\$4,105	\$0	\$0	\$0		\$0	\$5,896
2. Plan Review/Codes/Tap Fees	\$10,000	\$0	\$0	\$0	\$0		\$0	\$10,000
3. Site Survey	\$10,000	\$0	\$0	\$0	\$0		\$0	(\$18,657)
4. Soils Report	\$50,000	\$0	\$16,873	\$51,784	\$0		\$0	\$10,100
5. Construction Material Testing/Special Inspect	\$50,000	\$0	\$39,800	\$0	\$0		\$0	\$33,123
6. Hazardous Material Abatement	\$50,000	\$483	\$11,694	\$4,492	\$229		\$0	\$35,837
7. Miscellaneous Expenses	\$35,837	\$0	\$0	\$0	\$0		\$0	\$35,195
C. Expense Contingency (5%)								
Subtotal General Expense Budget		\$76,786	\$444,210	\$142,273	\$4,108	\$0	\$0	
<b>II. CONSTRUCTION BUDGET</b>	\$2,628,692	\$0	\$134,917	\$2,925,567	\$103,082		\$0	(\$533,874)
A. Wiley ES & Morgan ES Additions & Renovations	\$718,650	\$0	\$35,880	\$0	\$28,388	\$6,000	\$3,671	\$850,011
1. Wiley ES New Construction	\$60,100	\$0	\$0	\$0	\$0		\$0	\$60,100
2. Wiley ES Renovation	\$2,787,745	\$0	\$43,622	\$3,419,870	\$59,040		\$0	(\$1,134,837)
3. Wiley ES Capital Needs / ADA	\$711,000	\$0	\$35,680	\$0	\$32,218	\$4,141	\$0	\$643,102
4. Morgan ES New Construction	\$74,400	\$0	\$0	\$0	\$0		\$0	\$74,400
5. Morgan ES Renovation	\$319,716	\$0	\$0	\$0	\$304,338		\$0	\$15,378
6. Morgan ES Capital Needs / ADA	\$7,201,303	\$0	\$68,800	\$6,346,437	\$628,666	\$10,141	\$3,671	(\$226,671)
B. Construction Contingency (5%)								
Subtotal Construction Budget								
<b>III. FURNISHINGS &amp; EQUIPMENT BUDGET</b>	\$247,300	\$0	\$0	\$280,566	\$10,260		\$98	(\$4,336)
A. Furnishings & Equipment (24,730 sf x \$10/sf)	\$12,365	\$0	\$0	\$0	\$0	\$7,671	\$111	\$12,254
B. FF&E Contingency (5%)	\$259,658	\$0	\$0	\$280,566	\$10,260	\$9,959	\$822	(\$42,883)
Subtotal Furnishings & Equipment Budget								
<b>IV. CONTINGENCY</b>	\$202,678	\$0	\$0	\$647	\$19,012	\$0	\$1,480	\$181,537
A. Contingency	\$202,678	\$0	\$0	\$647	\$19,012	\$0	\$1,480	\$181,537
Subtotal Contingency Budget								
<b>V. TOTAL PROJECT BUDGET (I, II, III, IV)</b>	\$8,516,223	\$76,786	\$1,094,010	\$6,778,923	\$561,444	\$18,210	\$6,973	(\$19,133)

USD308 014677

7/6/2011

Kids First Budget Summary 6.30.11/Wiley ES-Morgan ES

HUTCHINSON SCHOOL DISTRICT  
HUTCHINSON HIGH SCHOOL  
PROJECT BUDGET SUMMARY  
BID PACKAGE NO. 3

June 30, 2011	Budget	FY 08.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Remaining Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$2,081,146	\$137,358	\$1,361,069	\$254,420	\$162,975	\$286,495	\$3,802	\$171,824
A. A/E Fees								
B. Support Expenses	\$30,000	\$32	\$10,377	\$95,602	\$499	\$679	\$0	(\$96,010)
1. Bid Document Printing	\$50,000	\$0	\$0	\$0	\$2	\$0	\$0	\$49,998
2. Plan Review/Code/Tap Fees	\$10,000	\$7,000	\$0	\$0	\$0	\$19,000	\$0	\$3,000
3. Site Survey	\$10,000	\$0	\$11,000	\$0	\$0	\$0	\$0	(\$1,000)
4. Soils Report	\$75,000	\$0	\$0	\$31,895	\$78,146	\$0	\$0	(\$36,041)
5. Construction Material Testing/Special Inspections	\$75,000	\$0	\$0	\$59,135	\$78,912	\$21,201	\$0	(\$60,047)
6. Hazardous Material Abatement	\$75,000	\$610	\$15,602	\$108,119	\$10,950	\$4,655	\$0	(\$80,281)
7. Miscellaneous Expenses	\$120,307	\$0	\$0	\$0	\$0	\$0	\$0	\$120,307
C. Expense Contingency (5%)	\$2,526,463	\$146,498	\$1,407,048	\$546,171	\$323,484	\$312,880	\$3,802	\$101,760
Subtotal General Expense Budget								
<b>II. CONSTRUCTION BUDGET</b>								
A. Hutchinson High School Additions & Renovations	\$19,347,005	\$0	\$0	\$1,736,657	\$17,771,795	\$8,821,913	\$3,663	(\$8,987,023)
1. New Construction	\$1,440,000	\$0	\$0	\$0	\$0	\$7,768	\$980,693	\$459,407
Renovation of Existing Vo-Tech Building	\$6,907,500	\$0	\$0	\$0	\$1,278	\$0	\$22,487	\$6,885,013
2. Renovation	\$480,000	\$0	\$0	\$0	\$7,038	\$12,872	\$951,911	\$476,722
3. Capital Needs / ADA	\$1,071,043	\$0	\$0	\$1,736,657	\$17,780,111	\$8,842,362	\$1,938,884	(\$1,031,788)
B. Construction Contingency (5%)	\$29,248,648	\$0	\$0	\$0	\$0	\$0	\$0	\$29,248,648
Subtotal Construction Budget								
<b>III. FURNISHINGS &amp; EQUIPMENT BUDGET</b>								
A. Furnishings & Equipment (105,947 sf x \$10/sf)	\$1,059,470	\$0	\$0	\$0	\$800,070	\$119,457	\$9,787	\$449,603
B. FF&E Contingency (5%)	\$52,874	\$0	\$0	\$0	\$800,070	\$823,332	\$18,898	\$33,276
Subtotal Furnishings & Equipment Budget	\$1,112,444	\$0	\$0	\$0	\$800,070	\$742,789	\$28,685	\$482,878
<b>IV. CONTINGENCY</b>								
A. Contingency	\$1,440,659	\$208	\$0	\$2,313	\$79,123	(\$687,944)	\$933,607	\$425,508
Subtotal Contingency Budget	\$1,440,659	\$208	\$0	\$2,313	\$79,123	(\$687,944)	\$933,607	\$425,508
<b>V. TOTAL PROJECT BUDGET (I, II, III, IV)</b>	\$34,325,104	\$148,768	\$1,407,048	\$2,284,141	\$18,782,788	\$9,210,057	\$2,906,168	(\$409,784)

USD308 014678

7/6/2011

Kids First Budget Summary 8.30.11/Hutchinson HS

HUTCHINSON SCHOOL DISTRICT  
HMS-7 and HMS-8  
PROJECT BUDGET SUMMARY  
BID PACKAGE NO. 4

June 30, 2011	Budget	FY 08.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Remaining Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$201,992	\$7,800	\$162,894	\$18,178	\$27,828	\$6,628	\$0	(\$4,606)
A. A/E Fees								
B. Support Expenses	\$20,000	\$80	\$4,008	\$21,751	\$168	\$0	\$0	(\$5,999)
1. Bid Document Printing	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
2. Plan Review/Code/Tap Fees	\$10,000	\$0	\$11,027	\$0	\$0	\$0	\$0	(\$1,027)
3. Site Survey	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
4. Soils Report	\$10,000	\$0	\$0	\$3,128	\$36,328	\$3,000	\$0	(\$13,454)
5. Construction Material Testing/Special Inspections	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
6. Hazardous Material Abatement	\$25,000	\$0	\$0	\$12,680	\$2,872	\$0	\$0	\$7,833
7. Miscellaneous Expenses	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,350
C. Expense Contingency (5%)	\$18,350	\$0	\$0	\$0	\$0	\$0	\$0	\$18,350
Subtotal General Expense Budget	\$385,342	\$7,880	\$169,842	\$66,838	\$66,983	\$9,628	\$0	\$86,001
<b>II. CONSTRUCTION BUDGET</b>								
A. HMS-7 & HMS-8 Additions & Renovations	\$862,719	\$0	\$0	\$0	\$2,623,218	\$0	\$0	(\$1,880,489)
1. HMS-7 New Construction	\$612,000	\$0	\$0	\$0	\$43,889	\$5,284	\$0	\$658,111
2. HMS-7 Renovation	\$202,000	\$0	\$0	\$0	\$0	\$14,638	\$7,373	\$194,627
3. HMS-7 Capital Needs / ADA	\$128,719	\$0	\$0	\$0	\$0	\$41,617	\$0	\$128,348
4. HMS-8 New Construction	\$812,000	\$0	\$0	\$0	\$0	\$0	\$0	\$812,000
5. HMS-8 Renovation	\$168,000	\$0	\$0	\$0	\$0	\$0	\$0	\$168,000
6. HMS-8 Capital Needs / ADA	\$120,153	\$0	\$0	\$0	\$0	\$69,082	\$812	\$61,091
B. Construction Contingency (5%)	\$2,623,218	\$0	\$0	\$0	\$0	\$2,626,169	\$62,749	\$7,373
Subtotal Construction Budget								
<b>III. FURNISHINGS &amp; EQUIPMENT BUDGET</b>								
A. Furnishings & Equipment (3,300 sf x \$10/sf)	\$33,000	\$0	\$0	\$0	\$36,019	\$30,537	\$0	(\$3,019)
B. FF&E Contingency (5%)	\$1,650	\$0	\$0	\$0	\$0	(\$30,619)	\$0	\$1,650
Subtotal Furnishings & Equipment Budget	\$34,650	\$0	\$0	\$0	\$36,019	(\$281)	\$0	(\$1,368)
<b>IV. OWNER'S CONTINGENCY</b>								
A. Owner's Contingency	\$0	\$0	\$0	\$0	\$89	\$24,069	\$0	(\$89)
Subtotal Owner's Contingency Budget	\$0	\$0	\$0	\$0	\$89	\$24,069	\$0	(\$89)
<b>V. TOTAL PROJECT BUDGET (I, II, III, IV)</b>	\$2,943,210	\$7,880	\$169,842	\$66,838	\$2,728,281	\$96,085	\$7,373	(\$121,847)

USD308 014679

7/6/2011

Kids First Budget Summary 8.30.11/HMS7-8/HMS8-58

HUTCHINSON SCHOOL DISTRICT  
 AVENUE A ES and ALLEN ES  
 PROJECT BUDGET SUMMARY  
 BID PACKAGE NO. 5

June 30, 2011	Budget	FY 06.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Remaining Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$266,463	\$0	\$17,052	\$210,765	\$32,386		\$0	\$5,440
A. A/E Fees								
B. Support Expenses	\$20,000	\$0	\$122	\$29,082	\$56		\$0	(\$9,260)
1. Bid Document Printing	\$50,000	\$0	\$0	\$0	\$0		\$0	\$50,000
2. Plan Review/Code/Tap Fees	\$10,000	\$0	\$8,400	\$400	\$0		\$0	\$1,200
3. Site Survey	\$10,000	\$0	\$0	\$0	\$0	\$3,000	\$0	\$10,000
4. Soils Report	\$35,000	\$0	\$0	\$22,147	\$17,328		\$0	(\$4,475)
5. Construction Material Testing/Special Inspections	\$35,000	\$0	\$0	\$2,550	\$13,180		\$4,910	\$14,360
6. Hazardous Material Abatement	\$35,000	\$0	\$28	\$10,114	\$2,386		\$0	\$22,484
7. Miscellaneous Expenses	\$23,073	\$0	\$0	\$0	\$0		\$0	\$23,073
C. Expense Contingency (5%)	\$484,626	\$0	\$26,400	\$276,058	\$65,328	\$3,000	\$4,910	\$112,831
Subtotal General Expense Budget								
<b>II. CONSTRUCTION BUDGET</b>							\$53,382	(\$725,206)
A. Avenue A ES & Allen ES Additions & Renovations	\$1,107,020	\$0	\$0	\$332,787	\$1,446,057		\$650	\$489,400
1. Avenue A ES New Construction	\$490,050	\$0	\$0	\$0	\$0		\$0	\$51,000
2. Avenue A ES Renovation	\$51,000	\$0	\$0	\$0	\$0	\$4,123	\$0	(\$958,072)
3. Avenue A ES Capital Needs / ADA	\$1,171,828	\$0	\$0	\$332,787	\$1,397,113		\$0	\$503,550
4. Allen ES New Construction	\$903,550	\$0	\$0	\$0	\$0		\$0	\$64,000
5. Allen ES Renovation	\$304,000	\$0	\$0	\$0	\$0		\$0	\$169,372
6. Allen ES Capital Needs / ADA	\$169,372	\$0	\$0	\$0	\$0	\$4,123	\$84,032	(\$8,865)
B. Construction Contingency (5%)	\$3,658,820	\$0	\$0	\$665,674	\$2,843,170			
Subtotal Construction Budget								
<b>III. FURNISHINGS &amp; EQUIPMENT BUDGET</b>	\$115,010	\$0	\$0		\$114,662	\$2,811	\$0	\$346
A. Furnishings & Equipment (11,501 sf x \$10/sf)	\$5,751	\$0	\$0		\$0	\$2,811	\$167	\$3,884
B. FF&E Contingency (5%)	\$120,761	\$0	\$0		\$114,662		\$167	
Subtotal Furnishings & Equipment Budget								
<b>IV. CONTINGENCY</b>	\$0	\$0	\$0	\$1,200	\$29,075	\$0	\$120,327	(\$150,602)
A. Contingency	\$0	\$0	\$0	\$1,200	\$29,075	\$0	\$120,327	(\$150,602)
Subtotal Contingency Budget								
<b>V. TOTAL PROJECT BUDGET (I, II, III, IV)</b>	\$4,162,107	\$0	\$26,400	\$941,831	\$3,062,233	\$9,934	\$179,428	(\$47,719)

7/8/2011

Kids First Budget Summary 6.30.11/Ave A.51-Allen.50

USD308 014680

HUTCHINSON SCHOOL DISTRICT  
 GRABER ES and McCANDLESS ES  
 PROJECT BUDGET SUMMARY  
 BID PACKAGE NO. 6

June 30, 2011	Budget	FY 06.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Remaining Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$437,577	\$0	\$13,128	\$336,734	\$62,968		\$0	\$22,750
A. A/E Fees								
B. Support Expenses	\$83,165	\$0	\$0	\$35,188	\$92		\$0	\$27,877
1. Bid Document Printing	\$50,000	\$0	\$0	\$4,397	\$0		\$0	\$46,603
2. Plan Review/Code/Tap Fees	\$10,000	\$5,650	\$0	\$4,200	\$0		\$0	\$150
3. Site Survey	\$10,000	\$0	\$0	\$4,286	\$0		\$0	\$11,296
4. Soils Report	\$50,000	\$0	\$0	\$7,350	\$31,354	\$2,750	\$0	\$3,030
5. Construction Material Testing/Special Inspections	\$50,000	\$0	\$0	\$27,268	\$18,705		\$0	\$36,252
6. Hazardous Material Abatement	\$50,000	\$0	\$338	\$9,261	\$4,148		\$0	\$53,879
7. Miscellaneous Expenses	\$33,878	\$0	\$0	\$0	\$0		\$0	\$168,570
C. Expense Contingency (5%)	\$784,920	\$6,660	\$13,468	\$430,668	\$118,267	\$2,760		
Subtotal General Expense Budget								
<b>II. CONSTRUCTION BUDGET</b>							\$0	(\$4,110,031)
A. Graber ES & McCandless ES Additions & Renovations	\$1,037,624	\$0	\$0	\$374,485	\$4,773,180	\$8,500	\$0	\$878,150
1. Graber ES New Construction	\$678,160	\$0	\$0	\$0	\$0		\$0	\$101,800
2. Graber ES Renovation	\$101,800	\$0	\$0	\$0	\$12,807		\$0	\$2,647,629
3. Graber ES Capital Needs / ADA	\$2,550,636	\$0	\$0	\$0	\$0		\$0	\$842,400
4. McCandless ES New Construction	\$842,400	\$0	\$0	\$0	\$0		\$0	\$61,900
5. McCandless ES Renovation	\$81,800	\$0	\$0	\$0	\$0		\$0	\$0
6. McCandless ES Capital Needs / ADA	\$0	\$0	\$0	\$0	\$0	\$8,500	\$0	\$141,848
B. Construction Contingency (5%)	\$6,302,410	\$0	\$0	\$374,485	\$4,766,067			
Subtotal Construction Budget								
<b>III. FURNISHINGS &amp; EQUIPMENT BUDGET</b>	\$236,460	\$0	\$0		\$162,407	\$12,788	\$0	\$74,043
A. Furnishings & Equipment (23,646 sf x \$10/sf)	\$11,823	\$0	\$0		\$0	\$0	\$0	\$11,823
B. FF&E Contingency (5%)	\$248,273	\$0	\$0		\$162,407	\$12,788	\$0	\$86,866
Subtotal Furnishings & Equipment Budget								
<b>IV. OWNER'S CONTINGENCY</b>	\$0	\$0	\$0	\$2,219	\$12,988	\$1,267	\$0	(\$15,208)
A. Owner's Contingency	\$0	\$0	\$0	\$2,219	\$12,988	\$1,267	\$0	(\$15,208)
Subtotal Owner's Contingency Budget								
<b>V. TOTAL PROJECT BUDGET (I, II, III, IV)</b>	\$6,305,303	\$6,660	\$13,468	\$807,282	\$6,079,730	\$26,316	\$0	\$373,760

7/8/2011

Kids First Budget Summary 6.30.11/Graber.53-McCandless.55

USD308 014681

HUTCHINSON SCHOOL DISTRICT  
 FARIS ES and LINCOLN ES  
 PROJECT BUDGET SUMMARY  
 BID PACKAGE NO. 7

June 30, 2011	Budget	FY 08.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Budget
<b>I. GENERAL EXPENSE BUDGET</b>	\$250,503	\$0	\$0	\$108,217	\$239,038	\$16,034	\$0	(\$96,760)
A. AVE Fees								
B. Support Expenses	\$20,000	\$0	\$0	\$1,552	\$21,864	\$33	\$0	(\$3,218)
1. Bid Document Printing	\$50,000	\$0	\$0	\$0	\$12,847		\$0	\$37,353
2. Plan Review/Code/Top Fees	\$10,000	\$0	\$0	\$0			\$0	\$10,000
3. Site Survey	\$10,000	\$0	\$0	\$3,198			\$0	\$8,802
4. Soils Report	\$35,000	\$0	\$0	\$0	\$13,271	\$7,757	\$0	\$21,729
5. Construction Material Testing/Special Inspections	\$35,000	\$0	\$0	\$10,662	\$6,920	\$18,248	\$0	\$28,080
6. Hazardous Material Abatement	\$35,000	\$0	\$26	\$0	\$6,401	\$1,823	\$0	\$17,911
7. Miscellaneous Expenses	\$22,275	\$0	\$0	\$123,629	\$301,939	\$39,995	\$0	\$22,275
C. Expense Contingency (5%)	\$467,778	\$0	\$28					\$42,184
Subtotal General Expense Budget								
<b>II. CONSTRUCTION BUDGET</b>					\$3,230,873	\$851,853	\$0	(\$1,702,056)
A. Faris ES & Lincoln ES Additions & Renovations	\$1,528,617	\$0	\$0	\$2,420		\$11,435	\$12,622	\$384,208
1. Faris ES New Construction	\$399,150	\$0	\$0	\$0		\$375	\$0	\$116,800
2. Faris ES Renovation	\$118,500	\$0	\$0	\$0		\$11,116	\$0	\$720,845
3. Faris ES Capital Needs / ADA	\$720,842	\$0	\$0	\$1,320		\$98,404	\$0	\$307,830
4. Lincoln ES New Construction	\$309,160	\$0	\$0	\$0			\$0	\$130,000
5. Lincoln ES Renovation	\$130,000	\$0	\$0	\$3,740	\$3,230,873	\$973,313	\$12,622	\$117,862
6. Lincoln ES Capital Needs / ADA	\$160,228	\$0	\$0	\$0			\$0	\$160,228
B. Construction Contingency (5%)	\$3,364,787	\$0	\$0					
Subtotal Construction Budget								
III. FURNISHINGS & EQUIPMENT BUDGET	\$116,850	\$0	\$0	\$0	\$57,978	\$240,023	\$0	\$57,872
A. Furnishings & Equipment (11,585 sf x \$10/sf)	\$5,793	\$0	\$0	\$0	\$0	\$34,604	\$3,472	\$2,321
B. FF&E Contingency (5%)	\$121,843	\$0	\$0	\$0	\$57,978	\$274,627	\$3,472	\$60,159
Subtotal Furnishings & Equipment Budget								
IV. OWNER'S CONTINGENCY	\$1,163,248	\$0	\$0	\$0	\$0	\$27,811	\$4,778	\$0
A. Owner's Contingency	\$1,163,248	\$0	\$0	\$0	\$0	\$27,811	\$4,778	\$0
Subtotal Owner's Contingency Budget								
V. TOTAL PROJECT BUDGET (I, II, III, IV)	\$5,117,458	\$0	\$28	\$127,369	\$3,818,401	\$1,292,714	\$16,994	\$82,862

Kids First Budget Summary 6.30.11/Faris, 52-Lincoln, 54

7/6/2011

USD308 014682

HUTCHINSON SCHOOL DISTRICT  
 INTEREST EARNING EXPENDITURES  
 PROJECT BUDGET SUMMARY

June 30, 2011	Budget	FY 08.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Budget Remaining
<b>I. INTEREST EXPENSE BUDGET</b>								
A. Reduce Mill Levy/Bond & Interest Fund			\$1,300,000	\$1,500,000				\$0
1. Fiscal Year 07.08	\$1,300,000	\$0	\$0	\$0				\$0
2. Fiscal Year 08.09	\$750,000	\$0	\$0		\$750,000			\$0
3. Fiscal Year 09.10	\$2,000,000	\$0	\$0			\$2,000,000		\$0
4. Fiscal Year 10.11	\$5,650,000	\$0	\$1,300,000	\$1,500,000	\$750,000	\$2,000,000		\$0
Subtotal Mill Levy Expense Budget								
B. Land Acquisition Expenses	\$1,000,000	\$941,880	\$0	\$0				\$58,120
1. Purchase Land	\$50,000	\$26,965	\$0	\$0				\$23,035
2. Rentals	\$50,000	\$0	\$0	\$0				\$50,000
3. Land Survey	\$0	\$0	\$0	\$0				\$0
4. Subtotal Land Expense Budget	\$1,100,000	\$970,848	\$0	\$0	\$0	\$0		\$129,152
C. Miscellaneous Expense	\$0	\$198	\$0	\$0				\$0
1. Accounts payable checks for new account	\$0	\$2,075	\$14,314	\$0				\$0
2. Attorney and Auditor work (bonds)	\$0	\$158,928	\$0	\$0				\$0
3. DLR Architect fees (Design & Const. Sch.)	\$0	\$0	\$276	\$0				\$0
4. Hutchinson News-Demo Bid	\$0	\$0	\$39,680	\$0				\$0
5. Comejo Demo Contractor	\$0	\$0	\$23,318	\$0				\$0
6. Asbestos Maintenance, Inc.	\$0	\$0	\$0	\$0				\$0
7. USD 308 FDS, catering	\$0	\$0	\$0	\$0				\$0
8. City of Hutch, Circle Drive water/sewer	\$0	\$0	\$287	\$0				\$0
9. Westar Energy, Circle Drive	\$0	\$0	\$158	\$0				\$0
10. HCU, Supplies to secure spl. bldgs.	\$0	\$0	\$60	\$0				\$0
12. HCU, supplies for spl.	\$0	\$0	\$0	\$0				\$0
13. Robert Schwarz, demographic study	\$0	\$0	\$128	\$0				\$0
14. USD 308 FDS, catering	\$0	\$0	\$760	\$0				\$0
15. City of Hutch, Sp. Use Farmil	\$0	\$0	\$15	\$0				\$0
16. Fuel for Bond mtg. in Wichita	\$0	\$0	\$9	\$0				\$0
17. HCU, Lunch for DLR	\$0	\$0	\$1,200	\$0				\$0
18. Gilmora & Bell, Arbitrage Services	\$0	\$0	\$8,018	\$0				\$0
19. Reno Co. Treasurer (taxes on apartments)	\$0	\$0	\$571	\$0				\$0
20. Reno Co. Treasurer (taxes on apartments)	\$0	\$0	\$79	\$0				\$0
21. Refund Tax Payment	\$0	\$0	\$485	\$0				\$0
22. Attorney for bond projects	\$0	\$0	\$5	\$0				\$0
23. Postage	\$0	\$0	\$151	\$0				\$0
24. Reno Co. Treasurer (taxes on apartments)	\$0	\$0	\$18	\$0				\$0
25. Reno Co. Treasurer (taxes on apartments)	\$0	\$0	\$0	\$128				\$0
26. Red Ribbon Meeting	\$0	\$0	\$0	\$0				\$0

Kids First Budget Summary 6.30.11/Interest

7/6/2011

USD308 014683

HUTCHINSON SCHOOL DISTRICT  
INTEREST EARNING EXPENDITURES  
PROJECT BUDGET SUMMARY

June 30, 2011	Budget	FY 06.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Budget Remaining
27 Bob Parking Fees	\$0	\$0		\$4				\$0
28 City of Hutch Wwater sewer services				\$38				\$0
29 Gilmore & Bell, Arbitrage Services				\$1,200				\$0
30 Red Ribbon Meeting				\$98				\$0
31 Williams Salary				\$66,927	\$87,418	\$88,108		
32 Williams Health				\$900	\$900	\$800		
33 Summer Band Classified						\$1,881		
34 Overtime Classified				\$0	\$9,923	\$5,218		
35 FICA				\$5,218	\$8,084	\$5,925		
36 Unemployment				\$68		\$80		
37 Workers Comp				\$300	\$653	\$488		
38 Williams Cell Benefit				\$1,200	\$2,108	\$2,040		
39 HCU, Hutch Ex. Group Mig. Tour Morgan				\$20				
40 Westar Energy, CTEA				\$76				
41 Crossland Construction, HMS7&8					\$397,282			
42 Gilmore & Bell, Arbitrage Services					\$1,200			
43 Security TV for CTEA, Morgan, Wiley					\$1,844			
44 Wiley & Morgan Change Order 27					\$1,370	\$5,940		\$0
45 Wiley & Morgan Security Supplies					\$558			\$0
46 Wiley & Morgan Change Order 28					\$52			
47 Hutchinson News - Sale of paint booth					\$850			
48 Chamber Breakfast Sponsorship					\$3,801			
49 HMS 7 & 8, Crossland CO #7					\$7,353			
50 HMS 7 & 8, Crossland CO #8					\$13,854			
51 Wiley Morgan, Crossland CO#13					\$5,737			
52 C&C Group Wichita-Security Printer					\$462			
53 H.C.U., Training for access control system					\$27,618	\$27,372		
54 Fee Insurance, Builders Risk					\$5,480			
55 Attorney Fees						\$30,818		
56 Move HMS7&8 Expenses to Interest						\$1,200		
57 Gilmore & Bell, Arbitrage Services						\$1,700		
58 Trans. Summit Software						\$1,215		
59 Hewlett Packard, computer for security system						\$16,020		
60 C&C Group (software maintenance)						\$18,880		
61 Purozone						\$10,472		\$0
62 C&C Group (replacement parts)						\$120		
63 Chamber of Commerce Breakfast						\$487		
64 H.C.U. Security Access Print Ribbon						\$489		
65 H.C.U. Amplifier Control						\$4,891		
66 Midwest Electronic Supply-Temp Monitors						\$1,550		
67 H.C.U. materials for security lights								

USD308 014684

7/6/2011

Kids Final Budget Summary 6.30.11/Interest

HUTCHINSON SCHOOL DISTRICT  
INTEREST EARNING EXPENDITURES  
PROJECT BUDGET SUMMARY

June 30, 2011	Budget	FY 06.07 Expenditures	FY 07.08 Expenditures	FY 08.09 Expenditures	FY 09.10 Expenditures	Current Year Expenditures	Encumbrances	Budget Remaining
66 Purozone - Washing system						\$4,847		
69 C&C Group System-Buzz						\$23,805		
70 H.C.U. signs & name plates, book cart						\$2,241		
71 Advance Termite - Rodent Systems						\$9,923		\$0
72 H.C.U. Amplifier for cable TV						\$90		\$0
73 Forms System						\$188		
74 H.C.U. Signage Name Plates						\$1,241		\$0
75 Industrial Sales Co - Irrigation control sys.						\$13,711		
76 Hewlett Packard - Security systems computers						\$5,584		
77 County Carpet - Carpet replacement						\$389,659		\$0
78 Wiena & Co. - Replace countertops						\$49,500		\$49,500
79 Terracon - Asbestos abatement						\$7,350		\$48,600
80 Country Carpet - Carpet install								\$127,890
81 Geiken Environmental-Asbestos removal								\$87,845
82 Enviro Remediation - Asbestos mastic removal						\$17		\$59,000
83 Enviro Remediation - Asbestos mastic removal						\$40,000	\$42,740	\$52,000
84 H.C.U. oor Name Plates for Morgan						\$1,166		
85 Edgar Enterprises Install vinyl floor						\$22,488		\$13,800
86 The Hutchinson News-Sale of Modulare						\$18,027		\$14,515
87 Schmitt Enterprises Painting								\$29,850
88 Robinson Art - Painting								\$14,258
89 Allied Painting - Painting								\$7,260
90 Color by Design - Painting								\$11,378
Wiana & Co. - Addition for Advanced Prod.								\$7,850
BG Consultants - engineering architecta								\$0
Schmitt Enterprises Painting - Paint Gym wall & ceiling HMS								\$602,448
Subtotal Miscellaneous Expense Budget	\$2,771,923	\$162,099	\$87,717	\$76,173	\$854,763	\$748,174	\$642,660	\$731,802
II. TOTAL INTEREST BUDGET	\$9,421,923	\$1,132,944	\$1,387,717	\$1,676,173	\$1,304,763	\$2,746,174	\$842,660	\$731,802

USD308 014685

7/8/2011

Kids Final Budget Summary 6.30.11/Interest

Kids First USD 308  
Interest Earnings

Date	JP Morgan MIP (10/10)	Commercial	Central Bank & Trust	First National Ultra/MM	First National Checking	All Banks Total Interest	4278 Bond Yield Deposit to Kids First/520	Deposit to Robate/300	Deposit to B&E/2	Total All Funds
Thru 3/31/07	894,287.44			1,678.65	36.00	695,984.10	610,728.05	85,258.05		695,984.10
Apr-07	316,055.34			773.08	20.17	316,859.17	276,043.32	38,815.25		316,859.17
May-07	315,748.31			724.57	20.93	316,564.50	277,785.70	38,778.20		316,564.50
Jun-07	318,616.67			757.89	45.13	315,124.45	276,521.74	38,602.74		315,124.45
Jul-07	314,281.33			758.51	24.35	324,880.28	285,082.43	39,797.93		324,880.28
Aug-07	324,097.99			692.18	26.58	306,345.87	289,818.50	37,527.37		306,345.87
Sep-07	303,627.11			787.43	23.89	316,378.29	222,442.40	93,935.89		316,378.29
Oct-07	315,567.17			684.27	20.80	314,982.45	270,893.51	44,088.94		314,982.45
Nov-07	314,282.58			718.23	20.63	328,137.24	282,198.03	45,939.21		328,137.24
Dec-07	327,398.32			590.26	16.98	318,854.06	272,503.00	44,350.97		318,854.06
Jan-08	315,254.82			447.03	15.79	315,662.12	271,469.49	44,192.63		315,662.12
Feb-08	315,199.30						(1,330,000.00)		1,300,000.00	
Feb-08	Moved Interest to Bond & Interest Fund						284,741.56	43,097.50		307,839.36
Mar-08	307,400.30			427.82	11.34	307,839.36	273,065.65	44,452.55		307,839.36
Apr-08	317,044.04			465.09	8.07	317,518.20	273,537.31	44,040.95		317,518.20
May-08	314,069.85			480.69	27.73	314,578.27	270,537.31	44,040.95		314,578.27
Jun-08	313,320.41			455.57	38.65	313,782.63	269,853.06	43,929.57		313,782.63
Jul-08	308,188.05			452.95	44.67	308,885.67	268,469.88	43,215.99		308,885.67
Aug-08	301,175.33			473.04	28.56	301,553.39	259,421.50	42,231.48		301,553.39
Sep-08	299,784.39			427.87	38.23	300,288.98	258,248.81	42,040.18		300,288.98
Oct-08	303,870.18						261,727.48	42,806.80		304,334.28
Oct-08	Adjust rebate to Gilmore & Bell Estimate						57,795.68	(57,795.68)		
Nov-08	278,976.21			326.20	16.29	280,318.70	241,074.58	39,244.62		280,318.70
Dec-08	288,316.75			285.39	18.38	288,420.52	248,641.85	41,778.67		288,420.52
Jan-09	279,858.14			282.81	28.73	280,675.68	240,875.41	39,212.27		280,675.68
Feb-09	273,782.84			142.95	14.57	273,940.45	235,688.80	38,351.66		273,940.45
Mar-09	Moved Interest to Bond & Interest Fund						(1,500,000.00)		1,500,000.00	
Mar-09	254,911.21			122.82	8.45	255,043.29	221,937.22	37,106.05		255,043.29
Apr-09	269,611.66			109.73	22.52	269,744.81	231,918.05	37,764.16		269,744.81
May-09	261,780.42			116.92	28.35	261,923.69	225,254.37	38,669.32		261,923.69
Jun-09	253,307.91			110.47	53.34	253,468.72	217,983.85	35,485.77		253,468.72
Jul-09	251,978.60			131.79	45.21	252,168.80	218,854.65	35,301.92		252,168.80
Aug-09	206,128.53			80.92	94.31	205,314.81	178,878.74	29,744.07		205,314.81
Sep-09	189,891.08			80.33	73.85	189,845.24	177,006.30	27,838.24		189,845.24
Oct-09	177,690.82			56.40	68.40	177,813.70	152,919.78	24,893.92		177,813.70
Nov-09	164,350.94			57.22	37.21	164,447.37	141,424.74	23,022.63		164,447.37
Dec-09	158,747.98			44.28	47.87	158,840.11	136,602.50	22,237.61		158,840.11
Jan-10	141,375.13			30.49	58.26	141,463.88	121,658.93	19,804.95		141,463.88
Feb-10	129,301.19			23.90	28.48	129,352.57	108,882.34	17,889.23		129,352.57
Mar-10	Moved Interest to Bond & Interest Fund						(750,000.00)		750,000.00	
Mar-10	123,956.21			30.26	48.18	124,034.65	105,669.78	17,364.86		124,034.65
Apr-10	112,497.32			26.35	38.95	112,563.63	96,804.73	15,758.90		112,563.63
May-10	99,041.94			34.59	48.08	99,124.59	85,247.15	13,877.44		99,124.59
Jun-10	84,832.35			25.47	59.27	84,917.09	71,678.69	13,238.40		84,917.09
Jul-10	80,289.83			23.97	31.43	80,325.23	67,819.69	12,505.54		80,325.23
Aug-10	Moved Interest to Bond & Interest Fund						(2,000,000.00)		2,000,000.00	
Aug-10	82,592.31			31.25	28.68	82,653.24	71,081.78	11,571.46		82,653.24
Sep-10	64,869.55			14.38	26.85	64,915.67	55,827.48	9,088.19		64,915.67
Oct-10	480.89			9.91	7.93	491.73	418.46	103.67		491.73
Nov-10	378.17			10.19	7.97	386.91	326.51	99.60		386.91
Dec-10	1,262.29			9.39	5.70	1,281.45	1,191.07	88.48		1,281.45
Jan-11	607.72			8.48	4.10	616.30	547.67	75.14		616.30
Feb-11	178.50			8.11	27.88	1,603.08	1,602.94	70.22		1,603.08
Mar-11	1,087.50	369.85		7.95	49.90	220.89	181.75	39.14		220.89
Apr-11	164.26			8.77	38.28	211.31	171.42	39.89		211.31
May-11	137.02			7.81	11.55	155.38	(33.31)			155.38
Jun-11							1,515,910.97	5,550,000.00		10,937,833.74
Totals	10,919,461.88	1,087.50	369.85	15,286.53	1,627.96	10,937,833.74	3,671,822.87	5,550,000.00		10,937,833.74

Total Interest Earnings = 9,421,922.77

7/5/2011 - 3:38 PM

KidsFirstInterestReport

USD308 014686

BOND PROJECT Phase I	Est. Amount	Not Encumbered	Final amount	Under/Over
17th & Severance Sign	\$89,000	\$ -	\$ 69,019	-\$19
Allen Fence/Gate	\$ 11,507	\$ -	\$ 10,127	\$1,380
Ave A West Parking Lot	\$ 20,500	\$ 20,500	\$ -	\$0
Camera & Buzzer for office at all schools. Need the ability to lock the front door	\$ 23,805	\$ -	\$ 23,805	\$0
Carpet for front entry - Graber (moved to Classroom flooring listed below)	\$ -	\$ -	\$ -	\$0
Classroom flooring Carpet - \$1,029,639/VCT-S679,859	\$ 1,029,639	\$ 251,124	\$ 748,334	\$30,181
Complete Wiley Office counter top (Issue rough) and install drawers for secretaries - Wiley	\$ 1,000	\$ -	\$ 2,735	-\$1,735
Door (Double) on East side of the stage - Wiley	\$ 3,000	\$ -	\$ 3,571	-\$571
Equipment for CTE programming	\$107,120	\$ 42,866	\$ 64,254	\$0
Equipment for Health Science	\$100,000	\$ 33,399	\$ 66,601	\$0
Fall Protection - Allen	\$ 94,000	\$ 94,000	\$ -	\$0
Fall Protection - Ave. A	\$ 122,000	\$ -	\$ 120,327	\$1,673
Fair's Playground equipment (Need more information)	\$ 10,000	\$ 10,000	\$ -	\$0
Finish walls in classroom - Lincoln	\$ 3,188	\$ -	\$ 946	\$2,252
Flat Roof-N Gym Replace	\$60,000	\$ -	\$ 60,000	\$0
Furnish staff lounge (like Graber) - Wiley	\$ 3,000	\$ -	\$ 2,019	\$981
Furniture circulation desk in media center - Lincoln	\$ 5,000	\$ 5,000	\$ -	\$0
Gym Lighting HMS7	\$ 24,030	\$ -	\$ 8,750	\$15,280
Gym Lighting HMS8	\$ 23,754	\$ -	\$ 7,160	\$16,594
Gym Lighting HMS9	\$250,000	\$ 9,396	\$ 240,631	-\$27
HHS Domestic Water Upgrade	\$ 80,000	\$ 80,000	\$ -	\$0
Irrigation - Allen/Ave.A	\$ 11,122	\$ -	\$ 13,286	-\$2,164
Irrigation Control System - District Wide	\$ -	\$ -	\$ 1,239	\$0
Lincoln Classroom cubbles	\$ 1,239	\$ -	\$ 83,888	-\$82,649
Modifications for training hall	\$50,000	\$ 1,112	\$ 32,522	-\$17,366
N. Gym (Corridor sheet rock)	\$32,000	\$ -	\$ 120,564	-\$88,564
Painting (7 Eltern/2ms)	\$ 127,240	\$ 6,677	\$ 74,588	\$52,995
Playground equipment - Lincoln	\$ 74,588	\$ -	\$ -	\$0
Playground equipment at Ave. A & Allen	\$ 63,192	\$ 63,192	\$ -	\$0
Recoat N. Gym Barrall Roof	\$19,240	\$ -	\$ 19,240	\$0
Remodel Dark Room/Copy Center	\$1,835	\$ -	\$ 1,835	\$0
Replace all sink counter tops in all classrooms (Allen, Ave A & Graber)	\$ 81,000	\$ -	\$ 57,050	\$23,950
Retention Pond Fence-Graber	\$ 2,684	\$ -	\$ 4,141	-\$1,457
Rodent Stations	\$ 8,860	\$ -	\$ 9,622	-\$762

7/5/2011 - 10:48 AM

Bond and capital outlay project Phase I - End of Year Summary

USD308 014687



Security cameras for Monroe Street Entrance @ Allen	\$ 2,700		\$ 2,700	\$0
Security cameras 2-4 Floors	\$ 22,400		\$ 22,400	\$0
Security Monitor Systems for HHS & CTEA	\$11,430		\$ 5,584	\$5,846
Tile floors in restrooms - remove sinks - Lincoln	\$ 6,500	\$ -	\$ 12,522	-\$6,022
Water fountains need raised for 3rd - 5th grades - Lincoln	\$ 3,000	\$ 3,000		\$0
Weight room @ HMSB in multi-purpose room or separate metal building.	\$ 40,536		\$ 24,355	\$16,181
Wiley Cubbies	\$ 3,500	\$ -	\$ 6,448	-\$2,948
Wiley Media center needs additional shelving	\$ 2,703		\$ 2,703	\$0
Window covering/blinds HMS	\$ 24,000		\$ 23,307	\$693
Window Shades Wiley Gym	\$ 1,000	\$ 480		\$520
Workroom sink - McC (Capital Outlay)	\$ 3,000	\$ -		\$3,000
Elementary furniture	\$ 30,000	\$ -	\$ 29,902	\$98
Security Maint. Software	\$ 17,000	\$ -	\$ 16,020	\$980
HMSB Drop Down Curtain	\$ 7,000		\$ 7,000	\$0
	\$2,689,322	\$ 695,334	\$ 1,924,606	\$69,382

BOND PROJECT Phase II	Est. Amount	Not Encumbered	Final amount	Under/Over
District Additional Land (Not Doing)	\$575,000	\$ -		\$575,000
IP Phones for each room (285 classrooms)	\$ 145,000	\$ -	\$ 152,217	-\$7,217
Library books	\$ 100,000	\$ 100,000		\$0
Lockers HHS (B, C & A Hall) Refurbished	\$60,000	\$ -	\$ 37,569	\$22,431
Lockers refurbished @ HMS 7 & 8	\$ 10,000	\$ -	\$ 14,528	-\$4,528
Parking lot in Northwest field for Graber	\$ 163,600	\$ 152,225	\$ 13,375	\$0
	\$1,053,600	\$ 252,225	\$ 215,689	\$585,686

Grand Totals	\$3,742,922	\$947,559	\$2,140,295	\$655,068
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\* Items that are starred are on hold.

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Bond and capital outlay project Phase 1 - End of Year Summary

USD308 014688

Budget Balance 07/6/2011	\$ 1,274,948	9:30p.m.
Estimated amount needed to spend down original Bond Project	\$ 113,900	(See Detail Below)
EOY Projects Not Encumbered yet	\$947,559	
Amount of EOY Projects Needed to Reduce	\$ 213,489	

Perform Arts Projection	\$ 37,200
Architect Fees	\$ 70,538
Smart Boards	\$ -
Door Name Plates	\$ 1,000
Off Bob's List	\$ 5,162

\$ 213,489	*Phase I & II Items on Hold
\$ 100,000	Library Books
\$ 10,000	Fair's Playground Eq
\$ 20,500	Ave A Parking Lot
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ 343,989	

Total to Finish Original Project \$ 113,900

Note: The food service expenditures are not in these numbers as they will be a wash when the food service revenue is applied to the expense.

30

Bond and capital outlay project Phase 1 - End of Year Summary

USD308 014689

STATEMENT OF INDEBTEDNESS

Table with columns: Purpose of Debt, Date of Issue, Int. Rate %, Amount of Bonds Issued, Amount Outstanding 7/1/2011, Date Due, Amount Due 2011-2012, Amount Due July-Dec 2012.

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

4,057,235

USD308 014690

7/18/2011 7:03 AM

Code No. 05

Unified School District No. 308  
Reno County, Kansas (Hutchinson)  
General Obligation Bonds  
Aggregate Debt Service

Detailed debt service table with columns: Date, Principal, Interest, Total, Calendar Totals. Includes handwritten annotations and a circled '32'.

Handwritten notes at the bottom left of the table.

PiperJaffray

USD308 014691

Unified School District No. 308  
 Reno County, Kansas (Hutchinson)  
 Mill Levy Impact Analysis  
 March 3, 2010

Calendar Year	Assessed Value (\$)	Series 2002 GO Bonds	Series 2007 GO Ref Bonds	Series 2007 GO Bonds	Total Debt Service	State Aid Reimbursement (?)	Motor Vehicle Revenue (?)	Net Debt Service After State Aid & MV	Proposed Project Earnings (?)	Fund Balance (\$)	Total Mill Levy (\$)	Proposed Mill Levy (\$)	Required Mill Levy Increase
2009												11.000	
2010	194,318,199	1,159,400	564,240	3,508,329	5,232,148	2,071,908	142,644	2,998,715	2,000,000	470,000	13,000	12,000	
2011	196,483,331		562,820	3,508,325	4,971,145	1,976,458	315,000	3,117,647		2,667,660	13,000	12,000	
2012	198,442,364			3,418,321	3,418,321	1,771,250	374,750	2,932,243		2,494,403	14,250	14,250	
2013	200,412,324			3,418,325	3,418,325	1,771,250	374,750	2,932,243		2,182,377	14,250	14,250	
2014	202,465,701			3,418,325	3,418,325	1,771,250	374,750	2,932,243		1,978,758	14,250	14,250	
2015	204,593,015			3,418,325	3,418,325	1,771,250	374,750	2,932,243		1,784,277	14,250	14,250	
2016	206,798,915			3,418,325	3,418,325	1,771,250	374,750	2,932,243		1,598,500	14,250	14,250	
2017	209,078,615			3,418,325	3,418,325	1,771,250	374,750	2,932,243		1,420,000	14,250	14,250	
2018	211,438,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		1,248,250	14,250	14,250	
2019	213,883,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		1,081,750	14,250	14,250	
2020	216,418,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		920,000	14,250	14,250	
2021	219,048,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		763,250	14,250	14,250	
2022	221,768,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		611,250	14,250	14,250	
2023	224,573,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		464,250	14,250	14,250	
2024	227,468,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		322,000	14,250	14,250	
2025	230,458,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		184,250	14,250	14,250	
2026	233,548,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		51,000	14,250	14,250	
2027	236,733,115			3,418,325	3,418,325	1,771,250	374,750	2,932,243		(111,750)	14,250	14,250	
<b>TOTAL</b>	<b>1,159,400</b>		<b>1,127,160</b>	<b>121,197,350</b>	<b>123,544,110</b>	<b>49,433,844</b>	<b>7,113,160</b>	<b>64,933,206</b>	<b>2,150,000</b>				

**Assumptions:**

- (1) Assessed Value Growth equals 1% annually through 2012, and 2% thereafter.
- (2) State Aid Reimbursement equals 40%.
- (3) Motor Vehicle Revenue Growth equals 3% Annually
- (4) Tax Collections = 99%
- (5) Fund Balance Earnings equal 1% through 2014 and 4% thereafter
- (6) Initial Mill Levy Projections for 2007 Bond Issue
- (7) Includes \$2 million interest earnings from Bond Interest
- (8) The assessed valuation in 2010 includes reduction of \$950,000 due to protested valuation by Dillon's



PiperJaffray

USD308 014692

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**Capital Outlay Summary**

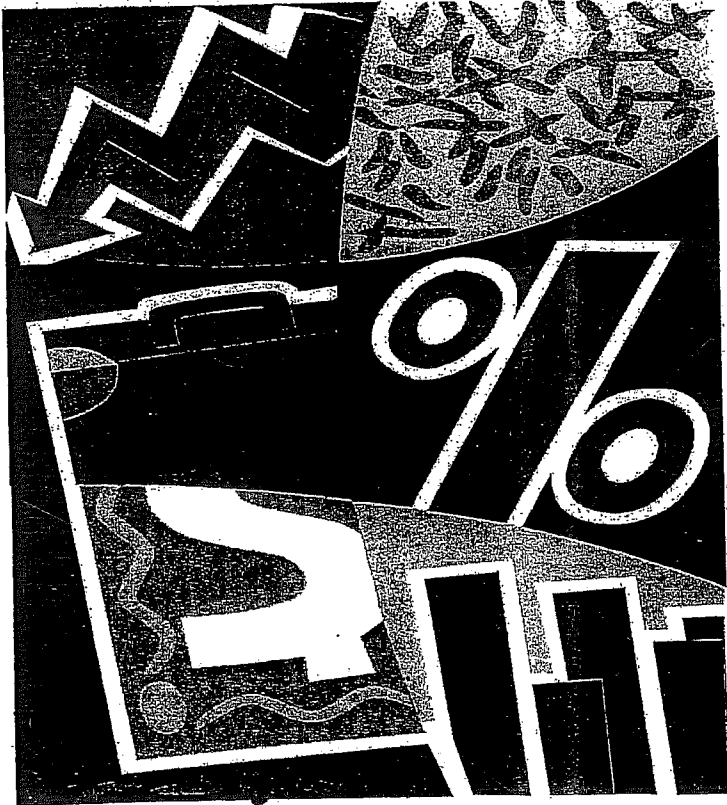
Levy \$ mils	Future Authority in Levy \$ mils - \$ years					
	Estimated Actual (2010)	Estimated Actual (2011)	Estimated Actual (2012)	Estimated Actual (2013)	Estimated Actual (2014)	Estimated Actual (2015)
Unencumbered Cash July 1	\$ 1,418,847	\$ 1,418,847	\$ 1,418,847	\$ 1,418,847	\$ 1,418,847	\$ 1,418,847
State Property Tax	\$ 2,642	\$ 2,642	\$ 2,642	\$ 2,642	\$ 2,642	\$ 2,642
State Aid	\$ 109,210	\$ 109,210	\$ 109,210	\$ 109,210	\$ 109,210	\$ 109,210
Total Yearly Revenue	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489
Construction equipment & furniture	\$ 16,710	\$ 16,710	\$ 16,710	\$ 16,710	\$ 16,710	\$ 16,710
Construction & Land Improvement	\$ 17,814	\$ 17,814	\$ 17,814	\$ 17,814	\$ 17,814	\$ 17,814
Construction & Equipment Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Construction Materials	\$ 1,578,008	\$ 1,578,008	\$ 1,578,008	\$ 1,578,008	\$ 1,578,008	\$ 1,578,008
Construction Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Unallocated Reserve	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489	\$ 1,421,489
State Property Tax	\$ 2,642	\$ 2,642	\$ 2,642	\$ 2,642	\$ 2,642	\$ 2,642
State Aid	\$ 109,210	\$ 109,210	\$ 109,210	\$ 109,210	\$ 109,210	\$ 109,210
Total Estimated Expenditures	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Unplanned Authority to Spend if needed	\$ 355,289	\$ 355,289	\$ 355,289	\$ 355,289	\$ 355,289	\$ 355,289

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USD308 014693

Exhibit 2

## 2011-12 Budget at a Glance



308 - Hutchinson

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Summary of Total Expenditures.....	1
Summary of General and Supplemental General Fund Expenditures.....	2
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Mill Rates by Fund.....	6
Assessed Valuation and Bonded Indebtedness.....	7
Average Salary.....	8
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**Summary of Total Expenditures By Function  
(All Funds)**

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	29,974,981	55%	30,828,761	54%	3%	33,678,185	55%	9%
Student & Instructional Support	5,859,098	10%	5,835,795	10%	3%	6,272,573	10%	7%
General Administration	1,090,468	2%	892,418	2%	-14%	1,128,478	2%	21%
School Administration (Building)	2,515,650	5%	2,409,675	4%	-4%	2,743,690	5%	14%
Operations & Maintenance	5,373,365	10%	4,845,364	9%	-10%	5,316,125	9%	10%
Capital Improvements	848,384	2%	1,628,306	3%	92%	2,131,591	4%	31%
Debt Services	4,693,565	9%	5,195,705	9%	11%	4,057,235	7%	-22%
Other Costs	4,863,071	9%	4,980,289	8%	7%	5,563,191	9%	12%
<b>Total Expenditures</b>	<b>54,818,590</b>	<b>100%</b>	<b>56,657,313</b>	<b>100%</b>	<b>3%</b>	<b>60,893,068</b>	<b>100%</b>	<b>7%</b>
Amount per Pupil	\$11,649		\$12,208		9%	\$13,121		7%

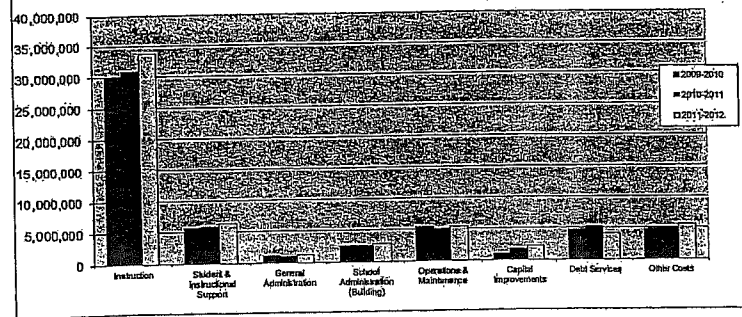
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk (4yr, Old), At Risk (K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

Further definition of what goes into each category:  
 Instruction - 1000  
 Student & Instructional Support - 2100 & 2200  
 General Administration - 2300  
 School Administration (Building) - 2400

Operations & Maintenance - 2600  
 Other Costs - 2900, 2800 and 3000 and all others not included elsewhere  
 Capital Improvements - 4000  
 Debt Services - 5100 Transfers - 5200

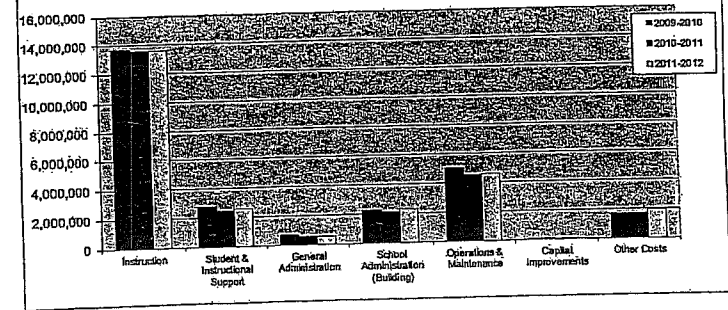
**Summary of Total Expenditures By Function (All Funds)**



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

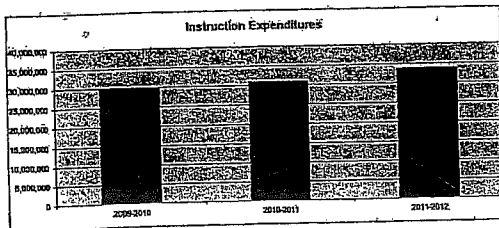
	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% inc/ dec	2011-2012 Budget	% of Tot	% inc/ dec
Instruction	13,687,595	53%	13,605,093	55%	-1%	13,581,456	53%	0%
Student & Instructional Support	2,713,641	10%	2,413,131	10%	-11%	2,553,650	10%	6%
General Administration	884,847	3%	510,249	2%	-25%	533,606	2%	5%
School Administration (Building)	2,208,623	9%	2,131,460	9%	-3%	2,321,182	9%	9%
Operations & Maintenance	4,996,749	19%	4,460,330	18%	-11%	4,573,100	18%	3%
Capital Improvements	10,029	0%	8,565	0%	-15%	10,000	0%	17%
Other Costs	1,672,595	6%	1,642,757	7%	-2%	1,887,466	7%	15%
<b>Total Expenditures</b>	<b>25,974,479</b>	<b>100%</b>	<b>24,771,575</b>	<b>100%</b>	<b>-5%</b>	<b>25,460,460</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$5,614		\$5,338		-5%	\$5,486		3%

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



USDE  
Instruction Expenditures (1000)

	2009-2010 Actual	2010-2011 Actual	% Inc/ Dec	2011-2012 Budget	% Inc/ Dec
<b>General</b>	<b>10,081,149</b>	<b>11,085,614</b>	<b>10%</b>	<b>11,607,265</b>	<b>5%</b>
Federal Funds	3,650,444	3,587,876	-2%	3,653,799	2%
Supplemental General	3,606,445	2,516,279	-30%	1,974,190	-22%
At Risk (Ayr Oth)	128,058	162,563	15%	177,207	10%
At Risk (K-12)	3,877,889	4,836,912	14%	4,922,189	1%
Biannual Education	322,229	280,838	-13%	452,381	61%
Virtual Education	0	0	0%	0	0%
Capital Outlay	132,044	25,574	-81%	182,808	815%
Driver Education	3,690	5,175	40%	20,000	285%
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	28,688	6,212	-78%	117,862	1797%
Special Education	4,723,492	4,721,318	0%	5,777,028	22%
Cost of Living	0	0	0%	0	0%
Vocational Education	1,094,788	1,971,002	4%	2,359,560	20%
Gifts/Grants	14,469	13,933	-3%	100,425	821%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserves	0	0	0%	2,323,070	85%
KPERS Spec. Ret. Contribution	1,457,647	1,255,713	-14%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	42,913	24,801	-42%	0	0%
Activity Fund	0	742,322	0%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
Ris-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>29,974,881</b>	<b>30,828,761</b>	<b>3%</b>	<b>33,678,185</b>	<b>9%</b>
Enrollment (ETE)*	4,628.5	4,641.0	0%	4,641.0	0%
Amount per Pupil	6,479	6,643	3%	7,257	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>29,974,881</b>	<b>30,828,761</b>	<b>3%</b>	<b>33,678,185</b>	<b>9%</b>



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

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

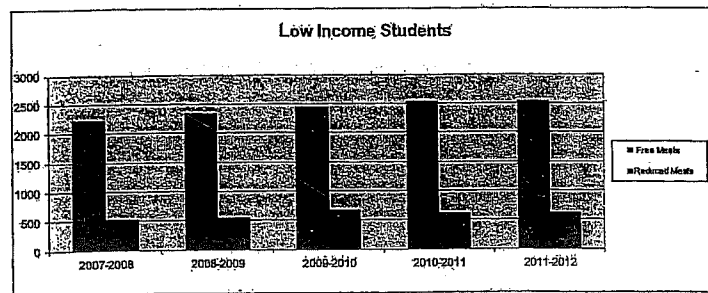
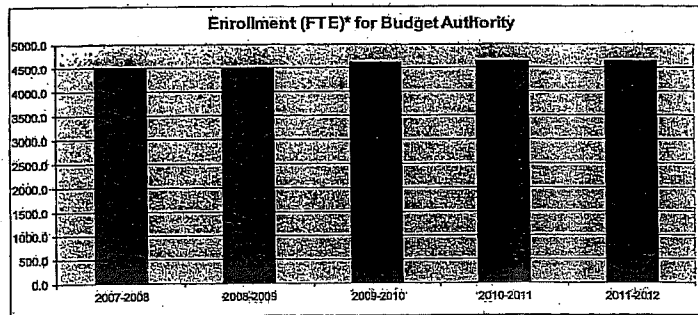
\*Enrollment (ETE) includes the enrollment of this district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## Sources of Revenue and Proposed Budget for 2011-12

Fund	2011-12 Account Budgeted	July 1, 2011 Cash Balance	Estimated Sources of Revenue-2011-12				Estimated July 1, 2012 Cash Balance
			State	Federal	Interest	Local	
<b>General</b>	<b>29,175,231</b>	<b>160,513</b>	<b>25,572,418</b>	<b>0</b>	<b>0</b>	<b>380,211</b>	<b>3,072,079</b>
Supplemental General	3,775,919	308,410	4,395,628	0	0	0	4,069,881
Adult Education	0	0	0	0	0	0	0
At Risk (Ayr Oth)	238,847	56,445	0	0	0	187,408	0
At Risk (K-12)	0	0	0	0	0	0	0
Adult Supplemental Education	0	1,110,792	0	0	0	4,366,095	0
Virtual Education	5,084,400	452,381	414,298	0	0	401,216	0
Capital Outlay	2,400,000	0	0	0	0	0	0
Driver Training	20,000	104,581	0	0	0	0	84,541
Declining Enrollment	0	0	0	0	0	0	0
Extraordinary School Program	0	0	0	0	0	0	0
Food Service	2,892,151	724,759	21,280	1,577,647	1,000	0	564,372
Professional Development	547,340	743,537	0	0	0	0	198,197
Parent Education Program	263,024	241,705	138,120	0	0	20,000	208,824
Summer School	122,868	148,592	0	0	0	5,262,000	0
Special Education	7,694,266	4,328,038	0	0	0	1,531,859	40,200
Vocational Education	2,819,437	916,887	0	0	0	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0
Special Reserve Fund	239,975	89,915	0	0	0	0	150,000
Gifts and Grants	0	1,669,764	0	0	0	0	0
Textbook & Student Materials Revolver	0	0	0	0	0	0	0
School Retirement	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0
KPERS Special Retirement Contribution	3,487,268	0	3,487,268	0	0	0	0
Contingency Reserves	0	435,007	0	0	0	0	0
Activity Funds	0	0	0	0	0	0	0
Tuition Reimbursement	4,057,233	3,708,099	1,744,811	0	0	0	2,795,381
Bond and Interest #1	0	0	0	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0
Ris-Fund Warrant	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0
Coop Special Education	0	0	5,569,000	0	0	0	0
Federal Funds	6,465,619	-74,381	0	0	0	0	0
Cost of Living	73,463,869	25,415,412	35,339,325	7,137,847	14,000	12,818,891	11,617,280
<b>SUBTOTAL</b>	<b>12,818,891</b>	<b>580,645,058</b>	<b>25,415,412</b>	<b>7,137,847</b>	<b>14,000</b>	<b>12,818,891</b>	<b>10,837,247</b>
<b>TOTAL Budget Expenditures</b>	<b>580,645,058</b>						

Other Information

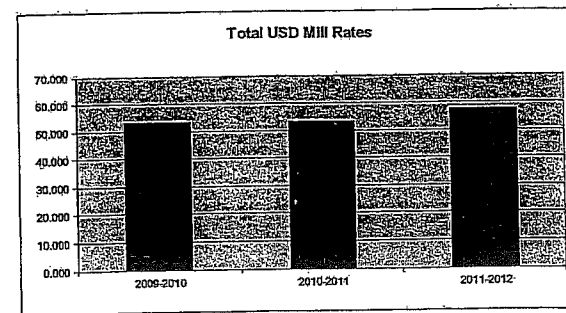
	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Actual	% inc/ dec	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
Enrollment (FTE)*	4,482.5	4,514.4	1%	4,626.5	2%	4,641.0	0%	4,641.5	0%
Number of Students - Free Meals	2,221	2,334	5%	2,435	4%	2,528	4%	2,528	0%
Number of Students - Reduced Meals	526	532	1%	863	25%	620	-6%	620	0%



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

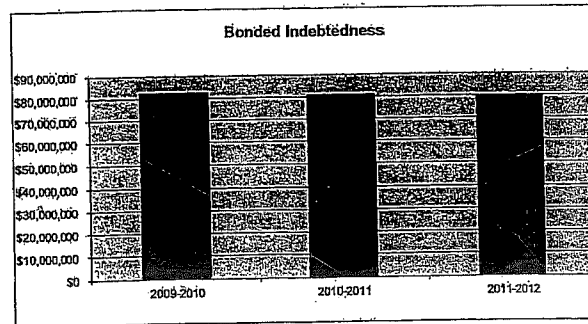
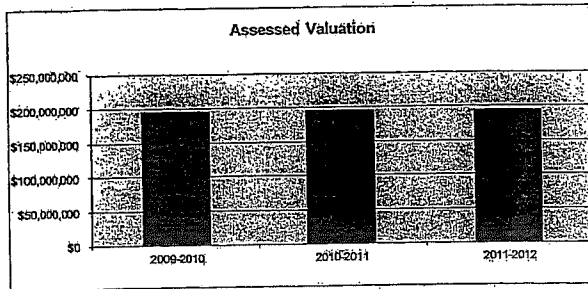
Miscellaneous Information  
MII Rates by Fund

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
General	20,000	20,000	20,000
Supplemental General	16,310	19,580	21,460
Adult Education	0,000	0,000	0,000
Capital Outlay	3,950	1,980	2,000
Declining Enrollment	0,000	0,000	0,000
Cost of Living	0,000	0,000	0,000
Special Liability	0,000	0,000	0,000
School Retirement	0,000	0,000	0,000
Extraordinary Growth Facilities	0,000	0,000	0,000
Bond and Interest #1	11,350	11,900	14,000
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	53,610	53,460	57,460
<b>TOTAL USD</b>	<b>53,610</b>	<b>53,460</b>	<b>57,460</b>
Historical Museum	0,000	0,000	0,000
Public Library Board	0,000	0,000	0,000
Public Library Board & Employee Brfts	0,000	0,000	0,000
Recreation Commission	4,000	4,000	4,000
Rec Comm Employee Brfts	0,900	0,940	1,000
<b>TOTAL OTHER</b>	<b>4,900</b>	<b>4,940</b>	<b>5,000</b>



Other Information

	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
Assessed Valuation	\$195,488,169	\$194,901,294	\$194,030,352
Bonded Indebtedness	82,025,000	80,960,000	79,335,000



USD# 308  
AVERAGE SALARY

	2009-10 Actual			2010-11 Actual			2011-12 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.320	2,287,047	80,851	11.320	2,222,000,004	84,553	11.320	2,222,000,004	84,553
Teachers (Full Time)	37,998	33,169,804	8,730	37,998	33,169,804	8,730	37,998	33,169,804	8,730
Other Certified (Licensed) Personnel	145.728	3,218,811	21,577	145.728	3,218,811	21,577	145.728	3,218,811	21,577
Classified Personnel	282.510	8,055,732	27,443	282.510	8,055,732	27,443	282.510	8,055,732	27,443
Substitutes/Temporary Help	XXXXX	481,882	XXXXXXX	XXXXX	481,882	XXXXXXX	XXXXX	481,882	XXXXXXX

DEFINITIONS

Administrators: Certified (Licensed) - Superintendents; Assistant Superintendents; 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; Building 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): Physical Arts/Vocational Teachers; Special Education Teachers; Principals/paraprofessionals; Teachers; Kindergarten Teachers; Reading Specialists/teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Paraprofessional 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; Secretaries/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Cooks/Bakers, 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.



Exhibit 3

## 2011-12 Profile Information



Hutchinson – USD 308

## Order of Contents

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

2011-2012 Budget General Information  
USD #: 308

Introduction

Hutchinson Public Schools, like so many school districts in Kansas, begins the year with a daunting task—providing a Twenty-first Century education to our students with base state aid financial support for education at its lowest level since 1992-1993. Thus, Hutchinson has asked the local taxpayers to carry an increasing burden by raising the Local Option Budget to 21.46 mills, which increases the District levy by 1.88 mills. The state's inability to fund the state's portion of the L.O.B. in impoverished district's further hampers the district's ability to generate the revenue needed to support quality programs for students. Hutchinson's annual budget has seen 3 million dollars in decreased revenues since FY 2008-2009.

On a positive note, Hutchinson is celebrating the completion of 78.8 million dollars in bond projects. The bond allowed construction of a state-of-the art Career and Technical Education Academy, elementary media centers, and classroom additions around the district. Our challenge now is to maintain and staff these facilities in light of the current financial crisis facing our state.

The patrons of USD 308 show their continued support of our district, not only through their financial support, but through their volunteerism in our schools. Over 500 volunteers assisted in our schools last year. We are thankful for this level of community involvement with our students.

The district will continue to focus on achieving the vision for education in USD 308 by following our strategic plan. As a part of that plan, we strive to be good stewards of our taxpayers' dollars. In the coming year, we will seek to find additional ways to give patrons input into our budget planning and to provide timely and accurate information to make our budgeting process as transparent as possible. It is our hope this document provides our community with a clear picture of our financial plan for 2011-12.

Respectfully,

Dr. Shelly Kiblinger  
Superintendent

Board Members

Sarah Blake, Board Member  
Jeffrey Nichols, Board Member  
Kent Hilst, Board Member  
Joe Fungfuan, Vice President  
Betsy Garcia, Board Member  
Mike Mendoza, President  
Mary Lynn Baker, Board Member  
Molly Carson, Board Clerk

902 E. 31st Terrace, Hutchinson, KS 67502  
902 E. 32nd, Hutchinson, KS 67501  
716 W. 31<sup>st</sup> Ave., Hutchinson, KS 67502  
211 Bucksin, Hutchinson, KS 67502  
814 East B, Hutchinson, KS 67501  
210 Crescent Blvd., Hutchinson, KS 67502  
610 West 24<sup>th</sup>, Hutchinson, KS 67502  
1520 N. Plum, Hutchinson, KS 67501

Key Staff

Superintendent:

Dr. Shelly Kiblinger

Administrative Cabinet:

Donna Davis, Assistant Superintendent Learning  
Jeanne Stroh, Ex. Director of Early Childhood & Elementary Education  
Rick Kraus, Ex. Director HR & Continuous Improvement  
Randy Norwood, Ex. Director Operations and Support Services  
Lori Blakesley, Ex. Director of Fiscal Management & Bus. Operations  
Linda Grote, Director Special Education  
Ray Hemman, Public Information Officer  
Robert Williams, Director Building & Grounds

Business Office Staff:

Cindy Hughes, District Accountant  
Jammie Brown, Payroll/Benefits  
Paul Digen, Payroll/Benefits  
Cathy Bible, Secretary/Purchasing  
Wanda Schmitz, Accounts Payable  
Alexa Owens, Fixed Assets/Federal Programs

Division of Student Learning:

Mary Smith, Assistant Special Education Director  
Chris Baird, Director Head Start  
Diane Caton, Director Youth/Friends Program  
Ronni Roehm, Principal HHS  
David T. Patterson, Director of the Career Ed. Technical Academy  
Sheryl Hatt, Assistant Principal HHS  
David L. Patterson, Assistant Principal HHS  
Lance Lusk, Assistant Principal HHS  
Mike Ellgeord, Principal HMS 7/8  
Maile Thomas, Assistant Principal HMS 8  
Kevin Grabitt, Assistant Principal HMS 7  
Denise Neighbors, Principal Faris  
Beth Redinger, Principal Aye A  
Joreita McFadden, Principal Gruber  
Bryan Cunningham, Principal HMS-Aller  
Fawn Bevan, Principal Lincoln  
Glen Owens, Principal McCandless  
Cassie Sturgens, Assistant Principal McCandless  
Cindy Cooperider, Principal Wiley  
Rod Rathbun, Principal Morgan  
Eric Armstrong, Director Activities

Division of Operations & Support Services: Jennifer Gardner, Director Food Service

Other Key Contacts:

Swindoll, Janzen, Hawk & Loyd, Auditor  
John Caton, School Attorney

### The District's Accomplishments and Challenges

Hutchinson Public Schools was led by an interim superintendent during the 2010-11 school year. From her first day on the job, however, Jan Streckler made it clear she would not be a "placeholder" until the Board of Education hired the next multi-year superintendent.

As a result, USD 308 spent a good portion of 2010-11 putting itself under a self-imposed microscope.

Specifically, the district voluntarily joined the Kansas Learning Network and received an in-depth look at its academic operations and a report designed to improve future academic performance.

The district also completed its second district-wide accreditation process through AdvancED and was re-accredited for five years from the international organization.

In fact, the district was considered "highly functional" in three of seven areas and "operational" in four additional areas. AdvancED gave the district seven commendations while providing it three areas for improvement.

The district continued implementation work on its five-year strategic plan. The district's operational plan, which implements the strategic plan, had 145 actions listed of which 98 percent were completed or will be completed by the start of the 2011-12 school year.

Construction on the 2006 bond issue neared completion during the 2010-11 school year. At Hutchinson High School and Fair Elementary School, renovations to the administrative areas were complete and the schools have new postal addresses.

The district's Board also hired its 31<sup>st</sup> superintendent in its 100-plus-year history. Dr. Shelly Kiblinger took over as superintendent on July 1, 2011.

The top challenge faced by the district is dwindling resources in a time of increased need for those resources. A weak economy, for example, increases the district's at-risk population.

Since the 2008-09 school year, district funding has dropped by nearly a quarter. Dwindling resources also impacted the district's ability to fully take advantage of new spaces provided by the \$78.8 million bond issue district voters approved in 2006. The district is nearing completion on those improvements but was unable to provide all staff needed for new spaces.

As the district begins the 2011-12 school year, it does so with fewer staff and more student challenges.

### Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information - Transfers
15. Miscellaneous Information Unencumbered Cash Balance by Fund
16. Reserve Funds Unencumbered Cash Balance
17. Other Information - FTE
18. Miscellaneous Information Mill Rates by Fund
19. Other Information - Assessed Valuation and Bonded Indebtedness

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

#### KSDE Website Information Available

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

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

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

##### School Finance Reports and Publications

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

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

##### Kansas Building Report Card

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

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

#### KSDE Website Information Available

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

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

##### Kansas Building Report Card

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

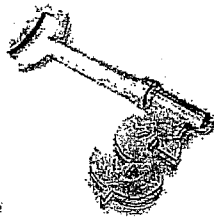
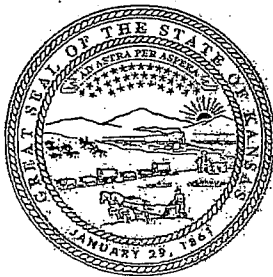
- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Exhibit 4

**2011-12  
Budget**

**USD 308**

Hutchinson  
Reno County



**Budget Certificate  
2011-12 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: 308 - Hutchinson

Superintendent:

Date: August 8, 2011

## Table of Contents

<u>District Budget</u>	
Code 01	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
Code 02	Resolutions for levy limits for tax funds (capital outlay, adult ed, historical museum, recreation commission)
Code 04	Worksheet showing tax levy (motor vehicle, recreational vehicle, delinquency, estimates)
Code 05	Statement of Indebtedness (bond and interest – bonds issued, interest and principle)
Code 05a	Statement of conditional lease, lease purchase and certificate of participation (payments and Int.)
Code 06	General Fund – Unencumbered cash balance; Revenue (local, county, state and federal)
Code 06	General Fund – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 07	Federal Funds – Unencumbered cash balance; Revenue – federal grants such as Title I, II, and IV
Code 07	Federal Funds – Expenditures such as salaries, benefits, textbooks, supplies, purchased services, etc.
Code 08	Supplemental General (Local Option Budget) Revenue (local, county, state); tax levied
Code 08	Supplemental General (Local Option Budget) Expenditures such as salaries, supplies, equipment, repairs and maintenance, communication services, and transfers to other funds
Code 11	At Risk 4yr Old – Revenue (local, federal)
Code 11	At Risk 4yr Old – Expenditures such as salaries, benefits, textbooks and supplies
Code 13	At Risk K-12 – Revenue (local, federal)
Code 13	At Risk K-12 – Expenditures such as salaries, benefits, textbooks, and supplies
Code 14	Bilingual Education – Revenue (local, federal)
Code 14	Bilingual Education – Expenditures such as salaries, purchased services, and supplies
Code 15	Virtual Education – Revenue (local)
Code 15	Virtual Education – Expenditures such as salaries, benefits, textbooks, supplies, operations and maintenance, etc.
Code 16	Capital Outlay – Revenue (local, county, federal (Impact aid construction))
Code 16	Capital Outlay – Expenditures – equipment and furnishings, buses, property, repair and remodeling, etc.
Code 18	Driver Training – Revenue (local, state)
Code 18	Driver Training – Expenditures such as salaries, supplies, equipment, etc.
Code 24	Food Service – Revenue (local, state, federal)
Code 24	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 29	Summer School – Revenue (local, federal)
Code 29	Summer School – instruction, salaries, supplies, equipment, energy, etc.
Code 30	Special Education – Revenue (local, state, federal)
Code 30	Special Education – Expenditures such as salaries, purchased services, property, supplies, equipment, student transportation, etc.
Code 34	Vocational Education – Revenue (local, federal)
Code 34	Vocational Education – Expenditures such as salaries, purchased services, supplies, and equipment
Code 35	Gifts and Grants – Revenue (local)
Code 35	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)
Code 53	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 does not include student organizations or clubs.
Code 62	Bond and Interest (USD) #1 – Revenue (local, county, state) and expenditures for principle and interest
Code 99	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

## Table of Contents con't

### Budget Profile

Page 1	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2	Supplemental information for tables in Summary of Expenditures
Page 3	KSDE website information available
	<ul style="list-style-type: none"> <li>K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)</li> <li>School Finance reports and publications (certified personnel, enrollment, dropouts, graduates, salary reports)</li> <li>Kansas Building Report Card (rates for attendance, graduation, dropouts, school violence; reading, math and writing assessments for all districts)</li> </ul>

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

### Budget At A Glance

Page 1	Summary of Total Expenditures by function (all funds)
Page 2	Summary of General and Supplemental General Fund Expenditures by Function
Page 3	Instruction Expenditures
Page 4	Sources of Revenue (state, federal and local) and proposed budget for current year
Page 5	Enrollment and Low Income Students
Page 6	Mill Rates by Fund
Page 7	Assessed Valuation and Bonded Indebtedness
Page 8	Average Salary – This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
Page 9	KSDE website information
	<ul style="list-style-type: none"> <li>K-12 statistics (building, district or state totals for attendance, enrollment, staff, graduates/dropouts, crime/violence)</li> <li>School Finance reports and publications (certified personnel, enrollment, dropouts, graduates, salary reports)</li> <li>Kansas Building Report Card (rates for attendance, graduation, dropouts, school violence; reading, math and writing assessments for all districts)</li> </ul>

### 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, transportation, etc. Within each fund will be a breakdown by function, subfunction, object and subobject. This document will explain what expenditures should be charged under which code.

Additional information can be found in the Kansas Accounting Handbook which is available on the KSDE School Finance website (located under Guidelines): <http://www.ksde.org/Default.aspx?tabid=1877>. This handbook explains in detail how functions, subfunctions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

### 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.

Coding the USD Budget Document...continued

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
<b>Code</b> 1000	<b>Instruction</b> Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.  Include only regular and part-time teachers, teacher aides, or assistants, homebound teachers, hospital based teachers, substitute teachers and teachers on sabbatical leave.
2000	<b>Support Services</b> 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	<b>Operation of Non-Instructional Services</b> 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	<b>Facilities Acquisition and Construction Service</b> 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	<b>Other Services</b> A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under <i>Other Services</i> . 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:

<b>Code</b> 2000	<b>Support Services</b>
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	There are no subfunctions in the instruction function category.
2112	

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	EXPENDITURES
100	<b>Personal Services - Salaries</b> - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
200	<b>Employee Benefits</b> - 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. <i>Used with all functions except 5000.</i>
300	<b>Purchased Professional and Technical Services</b> - 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	<b>Purchased Property Services</b> - services purchased to operate, repair, maintain, and rent property owned or used by the district. <i>These services are performed by persons other than district employees.</i>
500	<b>Other Purchased Services</b> - 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	<b>Supplies and Materials</b> - amounts paid for items that are consumed, worn out, or deteriorated through use.
700	<b>Property</b> - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
800	<b>Other Objects</b> - amounts paid for goods and services not otherwise classified above.
900	<b>Other Uses of Funds (Appropriated Funds Only)</b> - 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. <i>Used with governmental funds only.</i>

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

###

#### USD INFORMATION

DISTRICT NAME 308 - Hutchinson  
 USD # 308 (TYPE USD NUMBER ONLY)  
 HOME COUNTY Reno  
 The following red error messages will disappear when item is completed:

	195,488,169	Final 2009 Assessed Valuation (All funds except General.)	
	157,552,292	Final 2009 General Fund Assessed Valuation	
	194,501,294	Final 2010 Assessed Valuation (All funds except General.)	
	165,833,569	Final 2010 General Fund Assessed Valuation	
	194,030,352	2011 Assessed Valuation (All funds except General.)	
	165,128,207	2011 General Fund Assessed Valuation	
		2011 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	
	2009-10 Mill Rates	2010-11 Mill Rates	2009 Taxes Levied (in Dollars from F110 prior yr budget)
General	20.000	20.000	3,337,782
Supplemental General	18.310	19.580	3,567,280
Adult Education			
Capital Outlay	3.950	1.980	771,125
Special Liability Expense			
School Retirement			
Bond and Interest #1	11.350	11.900	2,213,038
Bond and Interest #2			
No Fund Warrant			
Special Assessment			
Temporary Note			
Historical Museum			
Public Library Board			
Public Library Bnd - Emp Bnfts	4.000	4.000	771,125
Recreation Commission			
Recreation Commission			
Employee Benefits	0.900	0.940	192,684
Extraordinary Growth Facilities			
Declining Enrollment			
Cost of Living			

Enrollment data for Form 150 (Excludes Virtual)

4,626.5	Audited 9/20/09 + 2/20/10 FTE Enrollment (Not weighted enrollment and excludes 4 yr old at-risk)
4,641.0	Audited 9/20/10 + 2/20/11 FTE Enrollment (Not weighted and excludes 4 yr old at-risk FTE)
4,641.5	9/20/11 Est. FTE Enrollment (Exclude 4 yr old at-risk. Transfers to Table I) (Exclude FHSU Math & Science Academy)
26.0	9/20/11 Est. 4 yr old at-risk FTE Enrollment (count each student as .5 FTE)
2,528	9/20/11 Number of eligible students that qualify for free lunches.
1,475.0	Vocational Education total clock hours of students enrolled and attending on 9/20/11
727.4	Bilingual Education total clock hours of students enrolled and attending on 9/20/11
504.0	9/20/11 Est. FTE for new facilities
68.5	All public pupils transported or for whom transportation is being made available 9/20/11 who reside in the district 2.5 miles or more
240	Headcount of 2010-11 Non-proficient students (excluding free students)
	Estimated FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy. (Transfers to Form 150, Line 16)

[Cannot be used to generate general fund weightings other than BSAPP and cannot be used for LOE 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 9/20/2011 and exclude virtual)

2/20/12 Est. FTE (excludes 4yr old at risk)  
 2/20/12 Est. 4yr old at risk FTE (count each student as .5 FTE)  
 2/20/12 Est. number of students that qualify for free lunches  
 Vocational Education total clock hours of students enrolled and attending on 2/20/2012  
 Bilingual Education total clock hours of students enrolled and attending on 2/20/2012  
 Est. 2/20/12 FTE for new facilities  
 Est. 2/20/12 FTE of new students of military families transported or for whom transportation is being made available 2/20/12 who reside in the district 2.5 miles or more

Virtual Student Provision for Form 150 (Table V) (Exclude new military students)  
 Est. 9/20/11 FTE Virtual Students  
 0 Headcount of 2010-11 Non-proficient Virtual Students (includes free students)  
 1st Semester Virtual Students Taking Advanced Placement Courses (unduplicated hdcl)  
 2nd Semester Virtual Students Taking Advanced Placement Courses (unduplicated hdcl)

Amt. (Ancillary Facilities Weighting) approved by Court of Tax Appeals (Transfers to F150 Line 13)  
 Amt. (Declining Enrollment Weighting) approved by Court of Tax Appeals (Transfers to F150 Line 15)

14.0 Area of district in square miles 9/20/11. (Transfers to F150 Table III)

Date the current LOB was authorized. (Goes to Code 01.)  
 Percent authorized.  
 Number of years authorized.

2nd Resolution date the LOB was authorized. (if any.) (Goes to Code 01.)  
 Percent authorized.  
 Number of years authorized.

3rd Resolution date the LOB was authorized. (if any.) (Goes to Code 01.)  
 Percent authorized.  
 Number of years authorized.

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.

12/13/2010 Date the Capital Outlay was authorized. (Goes to Code 02.)  
 4.000 Number of mills. (New resolutions 7/1/05 and after cannot exceed 8 mills.)  
 5 Number of years authorized.

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.

29,521,988 2010-11 General Fund (Final Audited Legal Max)

100% of estimated P.L. 382 (formerly P.L. 874) for 2011-12. (Exclude Extra Aid for Children on Indian Land, Low Rent Housing and Special Education.)

7.500 Delinquent tax rate to be used for the 2011-2012 budget. (Goes to Code 01.)

Bonded Indebtedness	7/1/2009	7/1/2010	7/1/2011
(Total Principal Outstanding)			
General Obligation Bonds	\$82,025,000	\$80,960,000	\$79,335,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

USD INFORMATION

955,409	Estimated Motor Vehicle Property Tax* 7/1/11 to 6/30/12
8,144	Estimated Recreational Vehicle Property Tax* 7/1/11 to 6/30/12
0	Estimated In Lieu of Taxes on Industrial Bonds* 7/1/11 to 6/30/12
11,672	Estimated 16/20M Tax* 7/1/11 to 6/30/12
2,000	2011-12 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
	2011-12 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)

4,502.5	9/20/07 FTE Enrollment
4,542.4	9/20/08 FTE Enrollment (include 2/20/09 military count)
4,626.5	9/20/09 FTE Enrollment (include 2/20/10 military count)
4,641.0	9/20/10 FTE Enrollment (include 2/20/11 military count)
4,641.0	9/20/11 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 as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

620 9/20/11 Headcount Eligible for Reduced Meals (Estimated)

USD# 308

STATE OF KANSAS  
Budget Form USD-B  
2011-2012

CERTIFICATE  
TO THE CLERK OF RENO COUNTY, STATE OF KANSAS  
We, the undersigned, duly elected, qualified and acting officers of  
UNIFIED SCHOOL DISTRICT 308

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

TABLE OF CONTENTS:

Adopted Budget		Code 01 Line	2011-2012 ADOPTED BUDGET		County Clerk's Use Only (3)
			Expenditures (1)	Amount of 2011 Tax to be Levied (2)	
WORKSHEET 1		04			
STATEMENT OF INDEBTEDNESS		05			
FUND	K.S.A.				
General (a)	72-8431	06	29,125,221	3,322,554	20,000(c)
Supplemental General (LOB) (d)	72-8435	08	8,773,919	4,163,957	
Adult Education	72-4523	10	0	0	
Adult Supplemental Education	72-9509	12	0	0	
Bilingual Education	72-9509	14	452,381		
Virtual Education	72-3715	15	0		
Capital Outlay	72-8801	16	2,400,000	388,061	
Capital Outlay	72-8423	18	20,000		
Driver Training	72-8238	22	0		
Extraordinary School Program	72-5119	24	2,692,161		
Food Services	72-9509	25	547,340		
Professional Development	72-3607	26	263,024		
Parent Education Program	72-8237	28	122,866		
Summer School	72-8420	29	7,694,268		
Special Education	72-5421	30	2,819,437		
Vocational Education	72-8248	34	0	0	
Special Liability Expense Fund	72-1725	42	0	0	
School Retirement	72-6441	44	0	0	
School Retirement	72-8249	45	0	0	
Extraordinary Growth Facility	72-1653	47	5,485,619		
Special Reserve Fund	72-8210	47	239,975		
Federal Funds	74-4939a	51	3,467,268		
Gifts and Grants	72-5426	53			
KPERS Special Retirement Contribution	72-5426	55			
Contingency Reserve	72-5414b	11	238,847		
Textbook & Student Material Revolving	72-5414a	13	5,064,400		
At Risk (K-12)	72-6449/72-8450	33	0		
Cost of Living	72-8451	19	0	0	
Declining Enrollment	72-8208a	58			
Activity Funds					
DEBT SERVICE					
Bond and Interest #1	10-113	62	4,057,235	2,716,513	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant (b)	79-2939	66	0	0	
Special Assessment	12-5a10	67	0	0	
Temporary Note	72-6761	68	0	0	

(a) The amount computed on Form 150 is the limit of the 2011-2012 Expenditures.

(b) See K.S.A. 79-2939, order # \_\_\_\_\_ dated / / .

(c) The General Fund levy must be 20 mills. County clerks can't change this levy.

LOB Resolution dated _____	authorizing _____	0.00% for _____	0 yrs.
2nd resolution dated _____	authorizing _____	0.00% for _____	0 yrs.
3rd resolution dated _____	authorizing _____	0.00% for _____	0 yrs.
Date election held to exceed 30%	authorizing _____	0.00% for _____	0 yrs.

The resolutions/elections cannot exceed 31%.

Resolutions for LEVY LIMITS FOR TAX FUNDS

STATE OF KANSAS  
Budget Form USD-B  
2011-2012

CERTIFICATE

TABLE OF CONTENTS:

Adopted Budget	Code 01 Line	2011-2012 ADOPTED BUDGET		
		Expenditures (1)	Amount of 2011 Tax to be Levied (2)	County Clerk's Use Only (3)
COOPERATIVES				
Special Education	72-968	78	0	
Total USD		100	73,463,959	10,591,095
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	950,000	776,124
Rec Comm Emp Brfts & Spec Liab	12-1928/75-6110	86	280,700	194,053
Total Other		185	1,230,700	970,177
Publication (Notice of Hearing)		99		
Final Assessed Valuation				

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

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 President  
 Clerk of the Board

Attest: \_\_\_\_\_, 2011

County Clerk

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

2009 Delinquent Tax Percentage 7.500 % Rate Used in this Budget for 2011-2012 7.500 %

- Capital Outlay\*: Resolution dated 12/13/2010 authorizing 4.000 mills for 5 years. Limit 5 years.
  - Increase to Capital Outlay\*: Resolution dated \_\_\_\_\_ authorizing 0.000 mills for 0 years. Must expire same time as original resolution.
  - Adult Education: Resolution dated \_\_\_\_\_ authorizing 0.000 mills for 0 years. Limit 5 years.
  - Historical Museum: Tax Rate authorized by a petition dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.
  - Public Library: Resolution dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.
  - Recreation Commission: Resolution dated 6/1/1992 authorizing 4.000 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.





State of Kansas  
Recreation Commission

Hutchinson Recreation Commission

FUND PAGE

2012

Adopted Budget	Prior Year Actual 2010	Current Year Estimated 2011	Proposed Budget Year 2012
<b>General Fund</b>			
<b>Unencumbered Cash Balance</b>	665,599	662,371	342,590
Receipts:			
Mill levy	856,240	860,000	927,200
Reno county liquor tax	8,259	15,000	15,000
United Way	27,000	27,000	27,000
Living lnd foundation	57,000	60,000	60,000
Interest on idle funds	200	2,250	3,000
Activity fees	854,440	896,480	932,500
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
<b>Total Receipts</b>	1,803,139	1,860,730	1,964,700
<b>Resources Available</b>	2,468,738	2,523,101	2,307,290
Expenditures:			
Personal services	1,214,004	1,221,636	1,227,039
Contractual	94,738	96,190	102,500
Commodities	259,402	263,093	269,700
Charges & obligations	161,564	203,592	210,450
Capital outlay	26,659	326,000	375,800
Transfer	50,000	70,000	70,000
Miscellaneous			
Does misc. exceeds 10%			
<b>Total Expenditures</b>	1,806,367	2,180,511	2,255,489
<b>Unencumbered Cash Balance</b>	662,371	342,590	51,801

Dollar amount to be raised by 5 mill: \$ 980,000

Page No. 3

USD308 014729

State of Kansas  
Recreation Commission

Hutchinson Recreation Commission

FUND PAGE

2012

Adopted Budget	Prior Year Actual 2010	Current Year Estimated 2011	Proposed Budget Year 2012
<b>Employee Benefit</b>			
<b>Unencumbered Cash Balance</b>	50,161	25,452	21,770
Receipts:			
Mill levy	214,672	220,000	224,400
Transfer In	50,000	70,000	70,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
<b>Total Receipts</b>	264,672	290,000	294,400
<b>Resources Available</b>	314,833	315,452	316,170
Expenditures:			
Social security	50,647	52,167	55,000
KPERS	56,629	61,000	63,440
Unemployment tax	5,014	3,410	2,728
Group insurance	114,978	131,244	144,368
Worker's compensation	10,671	11,000	11,000
Deferred compensation	33,847	34,862	35,908
Liability insurance	17,596	0	0
Miscellaneous			
Does misc. exceeds 10%			
<b>Total Expenditures</b>	289,381	293,683	312,444
<b>Unencumbered Cash Balance</b>	25,452	21,770	3,725

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USD308 014730

Hutchinson Recreation Commission

FUND PAGE

Adopted Budget

	Prior Year Actual 2010	Current Year Estimated 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance		0	0
Receipts:			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	0	0	0
Resources Available	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	0	0	0
Unencumbered Cash Balance	0	0	0

The Governing Body of  
**Hutchinson Recreation Commission**  
will meet on July 21, 2011 at 12:00 PM at 3002 E 30th Ave for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of funds.  
Full budget information is available at Recreation Office and will be available at this meeti

BUDGET SUMMARY OF EXPENDITURES

The Proposed Budget Expenditures (below) are the maximum expenditure limits for the budget year.

Fund	Prior Year Actual 2010	Current Year Estimated 2011	Proposed Budget Year 2012
General	1,806,367	2,180,513	2,255,489
Employee Benefit	289,381	293,683	312,444
Totals	2,095,748	2,474,194	2,567,934

Lease Purchases:	#VALUE!	#VALUE!	#VALUE!
July 1,	0	0	0

Bo Frondorf  
Recreation Commission Secretary

WORKSHEET 1  
(Columns (1) through (6) must match Form 110)

Fund	Code 04 Line	FOR FISCAL YEAR 2011-2012								
		Actual 2010 Tax Levy (1)	Less 7,500 Allowance for Delinquency (2)	Less 2010 Tax Received in 2010-11 (3)	Less Tax Refunded in 2010-11 (4)	2010 Tax In Process (5)	Motor Vehicle Tax (includes 16/20M Tax) (6)	Recreational Vehicle Tax (7)	Amount of 2011 Tax to be Levied (8)	Estimate of 2011 Taxes 1/1/2012 6/30/2012 (9)
General	01	3,345,887	250,942	3,072,256	0	22,688	XXXXXXXXXX	XXXXXXXXXX	3,322,564	2,923,858
Supplemental General	03	3,823,427	266,767	3,493,078	0	43,594	470,243	3,860	4,183,957	3,684,282
Adult Education	05	0	0	0	0	0	0	0	0	0
Capital Outlay	10	368,818	29,011	355,908	0	3,888	82,847	699	388,061	341,494
Declining Enrollment	15	0	0	0	0	0	0	0	0	0
School Retirement	20	0	0	0	0	0	0	0	0	0
Special Assessment	25	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	2,324,400	174,330	2,124,690	0	25,480	289,721	2,440	2,718,513	2,380,531
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	65	0	0	0	0	0	0	0	0	0
Extraord Growth Fac	67	0	0	0	0	0	0	0	0	0
Recreation Commission	60	773,043	57,976	708,063	0	9,002	89,382	837	776,124	682,989
Rec Comm Emp Bnfts & Spec Lieb	65	193,309	14,488	178,211	0	2,600	24,820	209	194,063	170,767
Public Library Board	70	0	0	0	0	0	0	0	0	0
Public Lib Bnd 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	10,848,885		9,926,105	0		867,113			

SEE INSTRUCTIONS ON NEXT PAGE

USD308 014733

7/18/2011 7:02 AM

Code No. 04

Page 1

Adult Education Computation - Taxes to be Levied

Assessed Valuation \$194,030,352 x Adult Ed. Mill levy 0.000 = \$0  
Taxes to be Levied

Capital Outlay Computation - Taxes to be Levied

Assessed Valuation \$194,030,352 x Capital Outlay Mill levy 2.000 = \$388,061  
Taxes to be Levied

Tax Collection Ratio for 2010 91.511 %

USD308 014734

7/18/2011 7:02 AM

Code No. 04

Page 2



STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue (1)	Int. Rate % (2)	Amount of Bonds Issued (3)	Amount Outstanding 7/1/2011 (4)	Date Due		Amount Due 2011-2012		Amount Due July-Dec. 2012	
					Int. (5)	Prin. (6)	Int. (7)	Prin. (8)	Int. (9)	Prin. (10)
Prior to July 1, 1992										
Total	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	0	XXXXXXXX	XXXXXXXX	0	0	0	0
After July 1, 1992										
Series 2007-A	1/28/2007	4.27	78,800,000	78,800,000	9/1/2011		1,754,162			
					9/1/2012		1,754,163			
					9/1/2012			1,754,163	1,920,000	
Series 2007B	1/28/2007	5.20	1,045,000	535,000	9/1/2011		13,910	535,000		
Total	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	79,335,000	XXXXXXXX	XXXXXXXX	3,522,235	535,000	1,754,163	1,920,000

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

USD308 014735

7/18/2011 7:03 AM

Code No. 05

Unified School District No. 308  
Reno County, Kansas (Hutchinson)  
Mill Levy Impact Analysis  
March 3, 2010

Calendar Year	Assessed Value (1)	Series 2007 GO Bonds	Series 2007 GO Ref Bonds	* Series 2007 GO Bonds	Total Debt Service	State Aid Reimbursement (2)	Motor Vehicle Revenue (3)	Net Debt Service After State Aid & MV	Premium & Project Earnings (4)	Fund Balance (5)	Total Mill Levy (4)	Projected Mill Levy (4)	Required Mill Levy Increase
2009													
2010	\$ 194,538,169	1,159,600	564,340	3,504,335	5,227,265	2,091,905	143,644	2,996,715	719,000	470,000	11,000	11,000	-
2011	196,492,831		562,810	3,508,235	4,201,145	1,674,458	321,000	2,117,687	1,000,000	2,667,660	12,000	12,000	-
2012	198,448,296			3,418,235	3,428,235	1,171,330	334,750	2,932,245		2,494,803	14,000	14,000	-
2013	202,417,354			3,681,533	3,681,533	2,375,610	344,793	3,064,123		2,182,397	14,250	14,250	-
2014	206,465,701			3,944,225	3,944,225	2,476,610	355,134	3,209,779		1,916,708	14,500	14,500	-
2015	210,595,013			4,207,920	4,207,920	2,581,190	366,179	3,359,741		1,649,277	15,000	14,600	1,000
2016	214,806,915			4,472,615	4,472,615	2,692,370	377,228	3,517,907		1,382,610	15,600	14,600	1,000
2017	219,103,254			4,749,310	4,749,310	2,803,550	388,287	3,679,903		1,115,215	16,600	14,600	1,000
2018	223,485,113			5,026,005	5,026,005	2,914,730	399,346	3,841,909		847,810	17,600	14,600	1,000
2019	227,954,817			5,302,700	5,302,700	3,025,910	410,405	4,004,395		580,905	18,600	14,600	1,000
2020	232,515,913			5,579,395	5,579,395	3,137,090	421,464	4,167,889		313,910	19,600	14,600	1,000
2021	237,168,192			5,856,090	5,856,090	3,248,270	432,523	4,331,383		47,405	20,600	14,600	1,000
2022	241,907,472			6,132,785	6,132,785	3,359,450	443,582	4,495,877		161,505	21,600	14,600	1,000
2023	246,738,813			6,409,480	6,409,480	3,470,630	454,641	4,660,371		11,105	22,600	14,600	1,000
2024	251,667,337			6,686,175	6,686,175	3,581,810	465,700	4,825,865		1,000	23,600	14,600	1,000
2025	256,691,148			6,962,870	6,962,870	3,692,990	476,759	4,991,359		1,000	24,600	14,600	1,000
2026	261,814,431			7,239,565	7,239,565	3,804,170	487,818	5,156,853		1,000	25,600	14,600	1,000
2027	267,042,400			7,516,260	7,516,260	3,915,350	498,877	5,322,347		1,000	26,600	14,600	1,000
	\$ 1,159,600	\$ 1,159,600	\$ 1,159,600	\$ 1,159,600	\$ 1,159,600	\$ 49,423,644	\$ 3,215,160	\$ 66,933,206	\$ 2,120,000				

- Assumptions:
- (1) Assessed Value Growth equals 1% annually through 2012, and 2% thereafter.
  - (2) State Aid Reimbursement equals 40%.
  - (3) Motor Vehicle Revenue Growth equals 3% Annually
  - (4) Tax Collections = 98%
  - (5) Fund Balance Earnings equal 1% through 2014 and 4% thereafter
  - (6) Initial Mill Levy Projections for 2007 Bond Issue
  - (7) Includes \$2 million interest earnings from Bond Interest
  - (8) The assessed valuation in 2010 includes reduction of \$950,000 due to protested valuation by Dillon's

USD308 014736



PiperJaffray

Unified School District No. 308  
Reno County, Kansas (Hutchinson)  
General Obligation Bonds  
Aggregate Debt Service

Date	Series 2002		Series 2007-A		Series 2007-B		Principal	Totals Interest	Total	Calendar Total
	Principal	Interest	Principal	Interest	Principal	Interest				
3/1/2007	-	65,842.50	-	-	-	-	65,842.50	-	65,842.50	-
9/1/2007	975,000.00	63,562.50	-	-	-	-	975,000.00	63,562.50	1,038,562.50	1,096,235.00
3/1/2008	-	43,600.00	-	3,936,610.97	-	61,283.44	89,243.44	4,041,494.41	4,041,494.41	5,186,426.91
9/1/2008	-	43,600.00	-	1,734,162.50	-	27,170.00	1,804,932.50	1,804,932.50	3,646,361.91	4,711,861.00
3/1/2009	-	43,600.00	-	1,734,162.50	-	27,170.00	1,804,932.50	1,804,932.50	5,451,294.41	6,616,792.50
9/1/2009	1,065,000.00	22,500.00	-	1,734,162.50	-	27,170.00	1,826,732.50	1,849,232.50	7,300,526.91	8,456,024.00
3/1/2010	-	22,500.00	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	9,127,259.41	10,281,514.00
9/1/2010	-	22,500.00	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	10,953,991.91	12,104,246.00
3/1/2011	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	12,780,724.41	13,926,982.00
9/1/2011	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	14,607,456.91	15,778,714.00
3/1/2012	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	16,434,191.41	17,630,446.00
9/1/2012	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	18,260,925.91	19,482,178.00
3/1/2013	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	20,087,660.41	21,333,910.00
9/1/2013	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	21,914,394.91	23,185,642.00
3/1/2014	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	23,741,129.41	25,037,374.00
9/1/2014	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	25,567,863.91	26,889,106.00
3/1/2015	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	27,394,598.41	28,740,838.00
9/1/2015	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	29,221,332.91	30,592,570.00
3/1/2016	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	31,048,067.41	32,444,302.00
9/1/2016	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	32,874,801.91	34,296,034.00
3/1/2017	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	34,701,536.41	36,147,766.00
9/1/2017	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	36,528,270.91	38,000,000.00
3/1/2018	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	38,355,005.41	39,852,234.00
9/1/2018	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	40,181,739.91	41,704,468.00
3/1/2019	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	42,008,474.41	43,556,702.00
9/1/2019	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	43,835,208.91	45,408,936.00
3/1/2020	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	45,661,943.41	47,261,170.00
9/1/2020	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	47,488,677.91	49,113,404.00
3/1/2021	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	49,315,412.41	50,965,638.00
9/1/2021	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	51,142,146.91	52,817,872.00
3/1/2022	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	52,968,881.41	54,670,106.00
9/1/2022	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	54,795,615.91	56,522,340.00
3/1/2023	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	56,622,350.41	58,374,574.00
9/1/2023	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	58,449,084.91	60,226,808.00
3/1/2024	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	60,275,819.41	62,079,042.00
9/1/2024	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	62,102,553.91	63,931,276.00
3/1/2025	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	63,929,288.41	65,783,510.00
9/1/2025	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	65,756,022.91	67,635,744.00
3/1/2026	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	67,582,757.41	69,487,978.00
9/1/2026	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	69,409,491.91	71,340,212.00
3/1/2027	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	71,236,226.41	73,192,446.00
9/1/2027	-	-	-	1,734,162.50	-	27,170.00	1,826,732.50	1,826,732.50	73,062,960.91	75,044,680.00
Totals	3,125,000.00	340,215.00	17,400,000.00	51,714,447.47	1,045,000.00	214,957.44	83,000,000.00	51,581,724.91	134,581,724.91	145,321,724.91

USD308 014737

Int'l. 21 Bond =

42665267 Piz

PiperJaffray

STATE OF KANSAS  
Budget Form USD-D1  
1011-2012

USD No. 308

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

Item/Service Purchased	Date of Contract (1)	Term of Contract (Months) (2)	Int.* Rate % (3)	Total Outright Purchase Price (4)	Other Charges in Contract (5)	Total Amount Financed (Beg Principal) (6)	Principal Balance Due 7/1/2011 (7)	Payments Due 2011-2012 (8)	Payments Due July - Dec 2012 (9)
Apple	9/15/2010	48	4.42	977,537		977,537	237,528	251,327	251,327
TOTAL				\$977,537	\$0	\$977,537	\$237,528	\$251,327	\$251,327

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

USD308 014738

GENERAL	Code 06 Line	12 mo.		
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,312	0	100,513
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied	05	44,353	63,449	
2008 \$	10	3,061,340	3,072,258	22,889
2009 \$	15			2,923,856
2010 \$	20			125,534
2011 \$	25	107,745	117,755	
1140 Delinquent Tax				
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	145			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60	105,523	121,736	
1985 State Aid Reimbursement****	65	132,653	115,554	
2000 COUNTY SOURCES				0
2800 In Lieu of Taxes IRBs	85	795		
3000 STATE SOURCES				
3110 General State Aid	95	21,266,552	21,573,567	21,610,418
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	3,414,296	3,469,358	3,952,000
4000 FEDERAL SOURCES				
4588 ARRA Stabilization Funds	140	1,341,260	518,400	
4604 Ed Jobs Funds	143		907,716	
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Authorized Funds*****	165	0	0	380,211
RESOURCES AVAILABLE	170	28,476,830	29,859,791	29,125,221
TOTAL EXPENDITURES & TRANSFERS	175	29,478,830	29,859,278	29,125,221
EXCESS REVENUE TO STATE ***	200			0
UNENCUMBERED CASH BALANCE JUNE 30	190	0	100,513	xxxxxxx

\* Only deduct 70% of the estimated 2011-2012 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)  
 \*\* Line 170 minus Line 175. (Column 3 only.)  
 \*\*\* Columns 1 & 2 would be amount sent to the State.  
 \*\*\*\* Includes Psychiatric Treatment Centers, Juvenile Detention/Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program and National Board Certified teacher payments.  
 \*\*\*\*\* 2011 SB1111 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

GENERAL EXPENDITURES	Code 06 Line	12 mo.		
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries	210	7,289,029	8,109,842	8,903,121
110 Certified	215	166,551	204,462	264,158
120 NonCertified				
200 Employee Benefits	220	575,440	616,239	735,640
210 Insurance (Employee)	225	625,285	605,283	579,605
220 Social Security	230	95,878	101,317	163,515
290 Other	235	188	5,500	
300 Purchased Professional and Technical Services	237	1,013	1,242	600
400 Purchased Property Services				
500 Other Purchased Services				
560 Tuition	240			
561 Tuition/Other State LEA's	245			
562 Tuition/Other LEA's outside the State	250			
563 Tuition/Priv Sources	255	30,177	19,146	41,448
590 Other				
600 Supplies	260	242,204	395,798	291,589
610 General Supplemental (Teaching)	265	254,542	5,690	5,230
644 Textbooks	267			
650 Supplies (Technology Related)	270	613	103	1,000
680 Miscellaneous Supplies	275	757,960	1,024,167	620,703
700 Property (Equipment & Furnishings)	280	22,271	25	656
800 Other				
2000 Support Services				
2100 Student Support Services				
100 Salaries	285	758,631	740,367	842,989
110 Certified	290	113,315	126,158	95,567
120 NonCertified				
200 Employee Benefits	295	55,823	55,147	65,885
210 Insurance (Employee)	300	63,890	63,769	84,859
220 Social Security	305	10,866	17,188	12,485
290 Other				
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315	10,851	11,031	26,954
600 Supplies	320	7,234	11,523	9,389
700 Property (Equipment & Furnishings)	325		3,000	
800 Other	330	1,832	2,504	2,500
2200 Instr Support Staff				
100 Salaries	335	407,580	491,710	545,992
110 Certified	340	275,337	244,246	279,677
120 NonCertified				
200 Employee Benefits	345	44,869	48,709	56,049
210 Insurance (Employee)	350	49,949	52,188	67,019
220 Social Security	355	14,894	15,650	8,774
290 Other				
300 Purchased Professional and Technical Services	360	27,150	61,815	32,500
400 Purchased Property Services	363			
500 Other Purchased Services	365	27,373	13,943	4,865

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	300,769	12,693	3,754
650 Technology Supplies	375	26,734	8,397	32,400
680 Miscellaneous Supplies	380	33,808	18,474	10,283
700 Property (Equipment & Furnishings)	385	13,985	14,712	
800 Other	390		1,681	860
2300 General Administration				
100 Salaries				
110 Certified	395	346,483	221,663	235,165
120 NonCertified	400	70,774	47,814	38,008
200 Employee Benefits				
210 Insurance (Employee)	405	36,252	9,222	25,156
220 Social Security	410	27,839	21,042	27,563
290 Other	415	2,250	27,610	36,780
300 Purchased Professional and Technical Services	420	157,230	134,450	130,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435		660	680
590 Other	440	10,749	13,353	10,195
600 Supplies	445	1,296	1,288	4,273
700 Property (Equipment & Furnishings)	450			
800 Other	455	15,365	12,195	4,250
2400 School Administration				
100 Salaries				
110 Certified	460	1,241,958	1,165,475	1,240,938
120 NonCertified	465	490,571	496,524	524,361
200 Employee Benefits				
210 Insurance (Employee)	470	96,844	96,803	134,830
220 Social Security	475	125,858	121,499	149,887
290 Other	480	24,782	25,543	18,744
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	22,736	15,747	26,437
590 Other	500	12,243	11,030	12,825
600 Supplies	505	6,183	9,065	15,375
700 Property (Equipment & Furnishings)	510	793	398	
800 Other	515	3,718	4,118	3,800

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	2,079,804	1,893,305	1,869,342
200 Employee Benefits				
210 Insurance (Employee)	525	230,068	230,687	176,788
220 Social Security	530	153,932	140,210	171,168
290 Other	535	104,383	88,806	119,223
300 Purchased Professional and Technical Services	540	45,864	64,746	25,000
400 Purchased Property Services				
411 Water/Sewer	545	16,366	16,511	20,000
420 Cleaning	550	48,069	13,433	19,000
430 Repairs & Maintenance	555	585,847	102,178	121,662
440 Rentals	560	34,906	32,023	22,500
460 Repair of Buildings	565			
490 Other	570	1,887		
500 Other Purchased Services				
520 Insurance	575	193,737	208,925	209,667
590 Other	580	14,042	11,877	11,056
600 Supplies				
610 General Supplies	586	284,508	188,877	162,393
620 Energy				
621 Heating	590		9,643	15,000
622 Electricity	595	11,357		
626 Motor Fuel (not schoolbus)	600	27,696	30,959	33,308
629 Other	605			
680 Miscellaneous Supplies	610	102,622	112,331	64,338
700 Property (Equipment & Furnishings)	615	4,372	222,719	29,008
800 Other	620	4,921	2,170	100
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	625			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
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	668			
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	678	134,251	255,658	452,680
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
625 Motor Fuel	682	19,001	25,905	32,468
730 Equipment (including Buses)	684			
800 Other	688			
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	2,081	5,308	4,000
500 Other Purchased Services	700			
600 Supplies	702	17,964	5,883	
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.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	730	145,461	148,711	146,059
120 NonCertified	735	812,425	763,223	710,389
200 Employee Benefits				
210 Insurance	740	85,001	88,382	83,249
220 Social Security	745	70,438	68,133	82,125
290 Other	750	29,275	10,608	17,483
300 Purchased Professional and Technical Services	755	28,524	8,105	28,752
400 Purchased Property Services	760	2,359	2,826	7,100
500 Other Purchased Services	765	72,444	41,428	79,500
600 Supplies	770	32,375	37,268	43,678
700 Property (Equipment & Furnishings)	775	74,422	113,187	74,260
800 Other	780	46,475	43,434	13,700
3300 Community Services Operations	785	34,050	28,722	
4300 Architectural & Engineering Services	790	7,413	8,565	10,000
5200 TRANSFER TO:				
832 Adult Education	795	0	0	0
834 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	0	0	0
937 Virtual Education	807	0	0	0
938 Capital Outlay	810	0	706,210	600,000
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	180,000	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	3,414,296	3,473,525	3,982,000
954 Vocational Education	850	1,610,000	728,520	319,130
983 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve**	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891	0	50,000	0
978 At Risk (K-12)	893	3,873,923	4,162,687	2,959,012
TOTAL EXPENDITURES & TRANSFERS*	xxxx	29,476,830	29,659,278	29,125,221

\* Enter on Code 06, Line 175.

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

Federal Funds (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-141,208	-365,045	-74,381
Cancel of Prior Yr Enc	03	4,327	2,054	
REVENUE:				
4000 FEDERAL SOURCES-GRANTS				
4591 Title I*	010	1,985,605	2,317,310	2,115,000
4593 Title II**	015	319,823	316,213	400,000
4594 Title IV (Drug Free)	020	23,078	25,078	10,000
4602 Title IV (21st Century)	022			
4597 Reading First	045		XXXXXXXXXX	XXXXXXXXXX
4601 Title III (English Language Acquisition)	060	15,544	18,224	20,000
4603 Charter Schools	062			
4599 Other	075	2,835,475	3,291,957	3,015,000
RESOURCES AVAILABLE	170	5,042,643	5,605,801	5,485,619
TOTAL EXPENDITURES & TRANSFERS	175	5,407,688	5,690,182	5,485,619
UNENCUMBERED CASH BALANCE JUNE 30	190	-365,045	-74,381	0

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

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

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,949,625	2,075,447	1,946,899
120 NonCertified	215	680,085	610,786	681,000
200 Employee Benefits				
210 Insurance (Employee)	220	118,050	123,331	117,000
220 Social Security	225	193,350	196,876	194,000
290 Other	230	14,498	74,039	15,000
300 Purchased Professional and Technical Services	235	31,137	63,429	32,000
400 Purchased Property Services	237	43,696	47,923	44,000
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	87,846	58,800	88,000
600 Supplies				
610 General Supplemental (Teaching)	260	254,965	213,655	255,000
644 Textbooks	265			
650 Supplies (Technology Related)	267	28,788		29,000
680 Miscellaneous Supplies	270	899	1,139	900
700 Property (Equipment & Furnishings)	275	259,373	114,396	260,000
800 Other	280	132	9,645	1,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	89,934	101,134	90,000
120 NonCertified	290	321,893	410,374	322,000
200 Employee Benefits				
210 Insurance (Employee)	295	38,385	46,049	39,000
220 Social Security	300	36,456	43,580	37,000
290 Other	305	2,753	8,071	3,000
300 Purchased Professional and Technical Services	310	32,730	53,619	33,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	4,958	6,163	5,000
600 Supplies	320	101,841	51,569	102,000
700 Property (Equipment & Furnishings)	325			
800 Other	330	1,994	1,363	2,000
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	142,278	189,388	143,000
120 NonCertified	340	80,875	72,195	81,000
200 Employee Benefits				
210 Insurance (Employee)	345	13,826	13,186	14,000
220 Social Security	350	16,362	19,519	17,000
290 Other	355	10,675	24,454	11,000
300 Purchased Professional and Technical Services	360	74,989	74,691	75,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	154,241	226,914	155,000

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	78,237	124,487	79,000
650 Technology Supplies	375	16,859	1,520	17,000
680 Miscellaneous Supplies	380	117,191	278,378	116,000
700 Property (Equipment & Furnishings)	385	93,433	59,825	94,000
800 Other	390	5,570	7,087	6,000
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455	5,414	7,697	5,500
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2500 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	21,936	21,973	22,000
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	1,678	1,881	2,000
290 Other	535	1,269	1,217	15,000
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	1,595	1,642	16,000
420 Cleaning	550	2,798	7,788	3,000
430 Repairs & Maintenance	555	7,664	6,252	8,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	4,192	8,100	5,000
590 Other	580	6,186	761	6,000
600 Supplies				
610 General Supplies	585	1,250		1,300
620 Energy				
621 Heating	590	20,767	19,598	21,000
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605		1,792	1,800
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	30,284		31,000
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	8,618	10,667	9,000
200 Employee Benefits				
210 Insurance	630			600
220 Social Security	635	645	801	
290 Other	640	118	119	120
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650	1,090	5,588	20,000
519 Mileage In Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (Including buses)	670			
800 Other	675			

Federal Funds Expenditures (Monies Not Included In Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	680			
120 NonCertified	685		2,000	
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700	327	1,432	300
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715		171	300
600 Supplies	720	255		
700 Property (Equipment & Furnishings)	725			
800 Other	730	11,458	3,812	15,000
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740	34,506	28,207	35,000
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	2,630	2,163	2,500
290 Other	755	847	465	900
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765	16,341	16,028	17,000
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775	105,865	114,201	120,000
680 Miscellaneous Supplies	780	8,005	4,568	8,000
700 Property (Equipment & Furnishings)	785			
800 Other	790	7,499	6,946	7,500
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800	9,349	3,473	5,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,407,688	5,680,182	5,485,619

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	157,592	283,197	308,410
Cancel of Prior Year Encumbrances	03		14,024	
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2008 \$	10	44,319		
2009 \$	15	3,256,080	72,753	
2010 \$	20		3,493,076	43,594
1140 Delinquent Tax	25	114,674	133,180	143,450
1410 Transportation Fees	47			
1980 Reimbursements	60			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	406,868	373,603	470,243
2450 Recreational Vehicle Tax	75	3,755	3,355	3,950
2800 In Lieu of Taxes IRBs	85	609		0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	3,130,211	4,645,394	4,395,628
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	1,053,520		
RESOURCES AVAILABLE	170	8,179,628	9,018,622	5,395,285
TOTAL EXPENDITURES & TRANSFERS	175	7,896,431	8,710,212	8,773,919
TAX REQUIRED (175 minus 170)	195			3,408,634
PERCENT OF COLLECTION*	196			88.000%
TOTAL 2011 TAX REQUIRED (195+196)	197			3,873,448
Delinquent Tax	200			250,509
AMOUNT OF 2011 TAX TO BE LEVIED Line 197 + Line 200	205			4,163,957
UNENCUMBERED CASH BALANCE JUNE 30	207	283,197	308,410	xxxxxxxxxxxx

\*From Form 110, Table 1, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,384,286	325,406	273,639
120 NonCertified	215	127,318	87,588	111,453
200 Employee Benefits				
210 Insurance (Employee)	220	43,702	41,729	84,535
220 Social Security	225	45,095	42,269	83,065
290 Other	230	156,001	154,950	205,310
300 Purchased Professional and Technical Services	235	20,000	20,000	20,000
400 Purchased Property Services	237	11,449	154,292	
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	68,548	148,109	167,724
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265	69,310	81,420	
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	9	6,433	4,750
700 Property (Equipment & Furnishings)	275	1,641,166	1,335,364	963,750
800 Other	280	139,562	120,719	95,964



SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	2,475	3,938	5,318
220 Social Security	300	1,690	2,729	3,072
290 Other	305	20,784	35,674	36,000
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	82,307	38,202	105,629
120 Non-Certified	340		5,038	
200 Employee Benefits				
210 Insurance (Employee)	345	12,505	9,482	15,029
220 Social Security	350	7,134	4,223	18,596
290 Other	355	8,636	11,291	26,461
300 Purchased Professional and Technical Serv	350	14,509	10,387	10,000
400 Purchased Property Services	355	16,319	22,317	22,726
500 Other Purchased Services	363			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	203,384	112,607	43,208
700 Property (Equipment & Furnishings)	385	89,008	142,342	80,000
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 Non-Certified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415	16,529	20,952	21,575
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460	138,657	139,657	139,069
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470	10,653	11,458	15,152
220 Social Security	475	12,058	12,114	16,099
290 Other	480	18,209	18,261	20,169
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	3,360	3,360	3,497
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	15,148		21,254
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	1,339	551	2,704
290 Other	535	2,421	7,209	8,179
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services	545	58,260	58,223	75,000
411 Water/Sewer	550	28,558	36,038	40,000
420 Cleaning	555			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
580	580	1,285	539	1,430
590 Other				
600 Supplies				
610 General Supplies	585	2,289		39,000
620 Energy				
621 Heating	590	873,340	990,370	1,316,000
622 Electricity	595			
628 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620	59,600		

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

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits	710			
210 Insurance	712			
220 Social Security	714			
290 Other	716			
300 Purchased Professional and Tech Services	718			
400 Purchased Property Services	720			
500 Other Purchased Services	722			
600 Supplies	724			
730 Equipment	726			
800 Other				
2500, 2600 Other Supplemental Services				
100 Salaries	730			
110 Certified	735			
120 Non-Certified				
200 Employee Benefits	740	4,875		2,500
210 Insurance	745	543		525
220 Social Security	750	7,099		5,000
290 Other	755			
300 Purchased Professional and Technical Services	760			
400 Purchased Property Services	765	25,075		104,000
500 Other Purchased Services	770			
600 Supplies	775			
700 Property (Equipment & Furnishings)	780	28,859		
800 Other	785			
3300 Community Services Operations	790	2,616		
4300 Architectural & Engineering Services				
5200 TRANSFER TO:				
530 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	426,218	566,218	401,218
937 Virtual Education	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	825	0	0	0
944 Food Service	830	0	0	0
946 Professional Development	835	70,000	70,000	70,000
948 Parent Education Program	837	10,000	0	0
949 Summer School	840	1,300,000	1,550,000	1,300,000
950 Special Education	850	0	1,238,439	1,232,828
954 Vocational Education	855	0	0	0
963 Special Liability Expense Fund	860	0	181,500	0
974 Textbook & Student Materials Revolving	865	187,683	187,408	187,408
975 At Risk (Avr. Cld)	890	508,662	703,408	1,407,083
978 At Risk (K-12)	895			
TOTAL EXPENDITURES & TRANSFERS*	xxxxx	7,896,431	8,710,212	8,773,918

\* Enter on Code 08, Line 175.

AT RISK FUND (4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	15,123	15,438	58,445
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	0	50,000	0
5208 Transfer From Supplemental General	140	187,683	187,408	187,408
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	202,806	252,846	245,853
TOTAL EXPENDITURES & TRANSFERS	175	187,358	194,401	238,847
UNENCUMBERED CASH BALANCE JUNE 30	190	15,438	58,445	

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	99,200	103,970	124,200
120 NonCertified	215	5,079	8,997	9,797
200 Employee Benefits				
210 Insurance (Employee)	220	12,420	10,680	13,250
220 Social Security	225	7,346	8,401	10,432
290 Other	230	806	648	2,528
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250		1,385	
600 Supplies				
610 General Supplemental (Teaching)	255	1,813	8,619	1,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	1,274	8,358	1,050
700 Property (Equipment & Furnishings)	270	118	1,507	
800 Other	275			15,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical 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 Technical Services	460			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
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			
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	59,312	41,838	61,640
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	187,368	194,401	238,847

AT RISK FUND (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	296,715	798,885	1,119,792
Cancel of Prior Year Encumbrance	03		51	
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	3,873,923	4,182,687	2,959,012
5208 Transfer From Supplemental General	140	506,652	703,408	1,407,053
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	4,677,390	5,685,031	5,485,887
TOTAL EXPENDITURES & TRANSFERS	175	3,878,415	4,545,239	5,084,400
UNENCUMBERED CASH BALANCE JUNE 30	190	798,885	1,119,792	421,487

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,818,866	2,988,613	2,767,972
120 NonCertified	215	97,365	89,022	80,460
200 Employee Benefits				
210 Insurance (Employee)	220	189,087	216,174	240,640
220 Social Security	225	215,174	227,503	279,313
290 Other	230	23,430	24,416	44,142
300 Purchased Professional and Technical Services	235		14,000	
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	465,397	478,642	637,400
600 Supplies				
610 General Supplemental (Teaching)	255	56,169	303,081	57,841
644 Textbooks	260		21,574	
650 Supplies (Technology Related)	263	12,500	10,480	
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270		61,427	464,401
800 Other	275			350,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375		107,942	
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical Services	415			
400 Purchased Property 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 Technical Services	460			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
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			
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	426	385	10,000
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
5200 TRANSFER TO:				
930 General Fund	595			132,211
TOTAL EXPENDITURES & TRANSFERS	xxxx	3,878,415	4,545,239	5,064,400

BILINGUAL EDUCATION

Code 14 Line	12 mo.			
	2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	
UNENCUMBERED CASH BALANCE JULY 1	01	25,029	129,019	414,298
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER		0	0	0
5206 Transfer From General	45			
5208 Transfer From Supplemental General	50	426,218	566,218	401,218
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxx
5253 Transfer From Contingency Reserve	170	451,247	695,237	815,516
RESOURCES AVAILABLE	175	322,228	280,939	452,381
TOTAL EXPENDITURES & TRANSFERS	190	129,019	414,298	363,135
UNENCUMBERED CASH BALANCE JUNE 30				

BILINGUAL EDUCATION  
EXPENDITURES

Code 14 Line	12 mo.			
	2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	
1000 Instruction				
100 Salaries	210	204,008	153,063	308,910
110 Certified	215	65,712	90,264	55,565
120 NonCertified				
200 Employee Benefits	220	19,898	12,121	26,116
210 Insurance (Employee)	225	19,885	19,274	36,601
220 Social Security	230	1,457	1,383	3,136
290 Other	235	2,479	3,123	4,300
300 Purchased Professional and Technical Services	237			
400 Purchased Property Services				
500 Other Purchased Services				
560 Tuition	240			
561 Tuition/Other State LEA's	245			
563 Tuition/Private Sources	250			
564 Payment to Bilingual Education Coop	255	1,116	1,082	1,700
590 Other				
600 Supplies	260	3,673	1,629	6,052
610 General Supplemental(Teaching)	265			
644 Textbooks	267			
650 Supplies (Technology Related)	270			
680 Miscellaneous Supplies	275			
700 Property (Equipment & Furnishings)	280			10,000
800 Other				
2000 Support Services				
2100 Student Support Services				
100 Salaries	285			
110 Certified	290			
120 NonCertified				
200 Employee Benefits	295			
210 Insurance (Employee)	300			
220 Social Security	305			
290 Other				

BILINGUAL EDUCATION  
EXPENDITURES

Code 14 Line	12 mo.		
	2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Tech Services	310		
400 Purchased Property Services	313		
500 Other Purchased Services	315		
600 Supplies	320		
700 Property (Equipment & Furnishings)	325		
800 Other	330		
2200 Instructional Support Staff			
100 Salaries	335		
110 Certified	340		
120 NonCertified			
200 Employee Benefits	345		
210 Insurance (Employee)	350		
220 Social Security	355		
290 Other	360		
300 Purchased Professional and Tech Services	363		
400 Purchased Property Services	365		
500 Other Purchased Services			
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	395		
110 Certified	400		
120 NonCertified			
200 Employee Benefits	405		
210 Insurance (Employee)	410		
220 Social Security	415		
290 Other	420		
300 Purchased Professional and Tech Services	425		
500 Other Purchased Services	430		
600 Supplies	435		
700 Property (Equipment & Furnishings)	440		
800 Other			
2600 Operations & Maintenance			
100 Salaries	445		
120 NonCertified			
200 Employee Benefits	450		
210 Insurance (Employee)	455		
220 Social Security	460		
290 Other	465		
300 Purchased Professional and Technical Services			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.		12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
62B 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 Non-Certified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	540			
120 Non-Certified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional and Tech Services	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	322,228	280,939	452,381

\* Enter on Code 14, Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.		12 mo.	12 mo.	18 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	Financing Required (4)	
UNENCUMBERED CASH BALANCE JULY 1	01	4,264,121	4,420,817	4,242,793	4,242,793	
Cancel of Prior Year Encumbrance	03	493	2,643			
REVENUE:						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2008 \$	05	11,448				
2009 \$	10	705,344	15,997			
2010 \$	15		353,909			
2011 \$	20			3,899		3,899
1140 Delinquent Tax	25	29,356	30,903	14,513		21,758
1510 Interest on Idle Funds	30	11,156	13,048	13,000		13,000
July - December Estimate	35					
1900 Other Revenue From Local Source	40	273,954	251,432	101,515		101,515
July - December Estimate	45					
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (Includes 18/20M Tax)	55	105,137	91,677	82,947		82,947
July - December Estimate	60					41,474
2450 Recreational Vehicle Tax	65	970	828	699		699
July - December Estimate	66					350
2600 Other County Revenue	70					0
July - December Estimate	75					0
2800 In Lieu of Taxes IRBs	80	156		0		0
July - December Estimate	82					0
4000 FEDERAL SOURCES						
4300 Impact Aid Construction	90					0
July - December Estimate	95					
5000 OTHER						
5206 Transfer From General	100	0	706,210	600,000		600,000
RESOURCES AVAILABLE	170	5,402,135	5,887,464	5,400,860		5,496,496
TOTAL EXPENDITURES & TRANSFERS	175	981,318	1,644,671	2,400,000		2,400,000
July - December Estimate	180	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx		3,096,496
TOTAL OPERATION EXPENDITURE (18 MO)	185	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx		5,496,496
UNENCUMBERED CASH BALANCE JUNE 30	190	4,420,817	4,242,793	3,000,860	xxxxxxxxxxxx	

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

USD#308

STATE OF KANSAS  
Budget Form USD-E  
2011-2012

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
EXPENDITURES:				
1000 Instruction				
700 Property (Equipment & Furnishings)	210	132,044	25,574	182,808
2000 Support Services				
2100 Student Support Services				
700 Property (Equipment & Furnishings)	215			2,000
2200 Instructional Support Staff				
700 Property (Equipment & Furnishings)	220	1,539		19,099
2300 General Administration				
700 Property (Equipment & Furnishings)	225			63,000
2400 School Administration				
700 Property (Equipment & Furnishings)	230			16,502
2500 Central Services				
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
700 Property (Equipment & Furnishings)	240	13,169	2,829	
2700 Transportation				
700 Property (Equipment & Buses)	243			
2900 Other Support Services				
700 Property (Equipment & Furnishings)	250	5,580		
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255	14,500		
4200 Land Improvement	260	51,839	14,716	85,000
4300 Architectural & Engineering Services	265	3,222	6,000	
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	31,569	17,514	251,000
4700 Building Improvements				
100 Salaries				
120 NonCertified	286			
200 Fringe Benefits				
210 Insurance	287			
220 Social Security	288			
290 Other	289			
400 Outside Contractors	290	728,076	1,578,038	1,780,591
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	981,318	1,644,671	2,400,000

\* Enter on Code 16, Line 175.

DRIVER TRAINING

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	113,406	109,715	104,541
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3208 State Safety Aid	25			0
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5208 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	113,406	109,715	104,541
TOTAL EXPENDITURES & TRANSFERS	175	3,690	5,175	20,000
UNENCUMBERED CASH BALANCE JUNE 30	190	109,718	104,541	84,541

DRIVER TRAINING  
EXPENDITURES

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
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				
580 Tuition				
581 Tuition/Other State LEA's	240	3,690	5,175	20,000
583 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental(Teaching)	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			



DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Tech Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Tech Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Tech Services	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470			

DRIVER TRAINING EXPENDITURES	Code 18 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490			
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations, Maintenance Services (Not Student Transportation)				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional and Tech Services	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel-not schoolbus	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	565			
120 NonCertified	570			
200 Employee Benefits				
210 Insurance	575			
220 Social Security	580			
290 Other	585			
300 Purchased Professional and Tech Services	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
5200 TRANSFER TO: 930 General Fund	625			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	3690	5,175	20,000

\*Enter on Code 18, Line 175.

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	734,398	904,795	724,759
Cancel of Prior Year Encumbrance	03	333		
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05	1,945	1,351	1,000
1600 Food Service				
1611 Student Sales (Lunch)	15	487,552	479,751	402,200
1612 Student School Lunches (Breakfast)	25	2,173		27,511
1613 Student School Lunches (Spec Milk)	35			0
1614 Student School Lunches (Snacks)	40			0
1620 Adult & Student Sales (NonReimbursable Prog)	45	55,637	46,643	44,661
1990 Miscellaneous	55	88,526	92,107	90,000
3000 STATE SOURCES				
3203 School Food Assistance	65	24,869	25,539	21,280
4000 FEDERAL SOURCES				
4590 Child Nutrition Programs	75	1,618,022	1,686,397	1,577,647
4590 Other Federal Aid	40			
5000 Other				
5206 Transfer From General	85	0	0	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	3,013,455	3,236,583	2,889,058
TOTAL EXPENDITURES & TRANSFERS	175	2,108,660	2,511,824	2,592,161
UNENCUMBERED CASH BALANCE JUNE 30	190	904,795	724,759	196,897

FOOD SERVICE EXPENDITURES	Code 24 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			35,000
200 Employee Benefits				
210 Insurance (Employee)	215			5,583
220 Social Security	220			2,812
290 Other	225			306
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235	26,894	36,154	44,833
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245		1,109	800
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel-hot schoolbus	260			
629 Other	265			
680 Miscellaneous Supplies	270		551	
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	744,806	738,750	791,696
200 Employee Benefits				
210 Insurance	295	11,738	16,726	23,449
220 Social Security	300	56,890	56,270	70,061
290 Other	305	30,734	28,372	38,265
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320	11,709	12,611	16,742
600 Supplies				
630 Food & Milk	325	984,303	992,518	1,217,000
680 Miscellaneous Supplies	330	70,494	71,207	73,439
700 Property (Equipment & Furnishings)	335	156,062	538,391	257,600
800 Other	340	15,030	19,165	114,575
TOTAL EXPENDITURES & TRANSFERS*	xxxx	2,108,660	2,511,824	2,692,161

\* Enter on Code 24, Line 175.

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	675,474	642,155	743,537
Cancel of Prior Year Encumbrance	03	428	74	
REVENUE:				
1000 LOCAL SOURCES	05			
1510 Interest on Idle Funds				
1900 Other Revenue From Local Source	15	199		
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5208 Transfer From General	45	0	180,000	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	677,101	822,229	743,537
EXPENDITURES:				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	230	23,720	46,563
120 Non-Certified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	16	1,706	2,119
290 Other	230		126	1,124
300 Purchased Professional and Technical Services	235		5,438	84,721
400 Purchased Property Services	237			
500 Other Purchased Services	240	26,493	34,449	381,700
600 Supplies				
640 Books (not textbooks) and Periodicals	245			
650 Technology Supplies	250			
680 Miscellaneous Supplies	255	5,099	13,253	31,113
700 Property (Equipment & Furnishings)	260			
800 Other	265	3,108		
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	270			
120 Non-Certified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional and Technical Services	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
640 Books (not textbooks) and Periodicals	315			
650 Technology Supplies	320			
680 Miscellaneous Supplies	325			
700 Property (Equipment & Furnishings)	330			
800 Other	335			
5200 TRANSFER TO:				
930 General Fund	325			
TOTAL EXPENDITURES & TRANSFERS	175	34,946	78,692	547,340
UNENCUMBERED CASH BALANCE JUNE 30	190	642,155	743,537	196,197

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	232,812	240,546	241,705
Cancel of Prior Year Encumbrance	03		373	
REVENUE:				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25	24,006	23,263	20,000
3000 STATE SOURCES				
3216 Parent Education Aid	35	137,709	138,121	138,120
4000 FEDERAL SOURCES				
4500 Aid	50			
5000 OTHER				
5208 Transfer From General	55	0	0	0
5208 Transfer From Supplemental General	50	70,000	70,000	70,000
5253 Transfer From Contingency Reserve	60	0	0	xxxxxxxxxxxx
RESOURCES AVAILABLE	170	464,527	472,303	489,825
TOTAL EXPENDITURES & TRANSFERS	175	223,981	230,598	263,024
UNENCUMBERED CASH BALANCE JUNE 30	190	240,546	241,705	206,801

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2000 Support Services				
2100 Support Services Student				
100 Salaries				
110 Certified	210			
120 Non-Certified	215	160,360	160,288	170,100
200 Employee Benefits				
210 Insurance (Employee)	220	14,178	16,724	18,216
220 Social Security	225	11,698	11,811	15,435
290 Other	230	865	908	2,139
300 Purchased Professional and Technical Services	235		50	1,200
400 Purchased Property Services	237			
500 Other Purchased Services	240			
561 Payment to Other School District	245			
564 Payment to Coops/Interlocal	245			
590 Other	250	14,273	13,553	13,989
600 Supplies				
640 Books (not textbooks) and Periodicals	255	791	246	400
650 Technology Supplies	260			
680 Miscellaneous Supplies	265	17,260	14,812	10,100
700 Property (Equipment & Furnishings)	270	594	8,033	3,800
800 Other	275	3,962	4,373	27,645

PARENT EDUCATION PROGRAM EXPENDITURES	Code 28 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 Non-Certified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
5200 TRANSFER TO:				
930 General Fund	385			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	223981	230598	263024

\*Enter on Code 28, Line 175.

SUMMER SCHOOL	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	174,755	154,326	146,592
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1315 Individual (Summer School)	05	1,420	640	500
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			
4593 Summer School Aid	35			
5000 OTHER				
5205 Transfer from General	40	0	0	0
5208 Transfer From Supplemental General	45	10,000	0	0
5253 Transfer From Contingency Reserve	50	0	0	0
RESOURCES AVAILABLE	170	186,175	154,966	147,092
TOTAL EXPENDITURES & TRANSFERS	175	31,848	8,374	122,866
UNENCUMBERED CASH BALANCE JUNE 30	190	154,326	146,592	24,226

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	24,407	5,742	48,577
120 Non-Certified	215	2,916		5,315
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	2,081	440	2,317
290 Other	230	148	30	675
300 Purchased Professional and Tech Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
550 Tuition				
581 Tuition/Other State LEA's	240			
582 Tuition/Other LEA's outside State	245			
583 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	138		1,948
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			59,030
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	2,000	2,000	4,178
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	150	150	276
290 Other	305	11	12	346

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			102
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	380			
400 Purchased Property Services	383			
500 Other Purchased Services	385			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
690 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	480			
120 NonCertified	485			
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			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			102
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			

SUMMER SCHOOL EXPENDITURES	Code 29 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
300 Purchased Professional and Tech Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Building	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
625 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	625			
120 NonCertified	630			
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional and Tech Services	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
930 General Fund	685			
TOTAL EXPENDITURES & TRANSFERS *	xxxx	31,849	8,374	122,868

\*Enter on Code 29, Line 175

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	2,857,528	3,327,687	4,328,098
Cancel of Prior Year Encumbrances	03	389		
REVENUE:				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05		540	
1900 Other Revenue From Local Source	15			
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 962 Special Ed (formerly PL-874)	45			
4560 Aid Regular (include ARRA)	55	629,234	629,233	
4570 Medicaid	60	410,448	615,147	
4590 Other Reserve Grants In Aid	55	1,203,952	1,213,924	
5000 OTHER				
5206 Transfer From General	75	3,414,296	3,473,525	3,952,000
5208 Transfer From Supplemental General	80	1,300,000	1,550,000	1,300,000
5253 Transfer From Contingency Reserve	85	0	0	0
RESOURCES AVAILABLE	170	9,815,855	10,810,066	9,590,089
TOTAL EXPENDITURES & TRANSFERS	175	6,488,168	6,481,958	7,694,266
UNENCUMBERED CASH BALANCE JUNE 30	190	3,327,687	4,328,098	1,895,832

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

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,281,459	2,298,025	2,648,313
120 Non-Certified	215	1,334,896	1,348,127	1,447,940
200 Employee Benefits				
210 Insurance (Employee)	220	211,976	210,450	270,800
220 Social Security	225	267,607	271,455	351,829
290 Other	230	43,167	59,934	60,089
300 Purchased Professional and Tech Services	235		38	
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
563 Tuition/Priv Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)**	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251			
590 Other	255	557,427	506,503	737,915
600 Supplies				
610 General Supplemental (Teaching)	260	17,527	17,518	34,401
644 Textbooks	265			1,600
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275	2,171	8,381	10,800
800 Other	280	7,263	685	215,341

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	743,365	773,530	780,000
120 Non-Certified	290	5,941	5,712	24,000
200 Employee Benefits				
210 Insurance (Employee)	295	39,943	46,289	50,000
220 Social Security	300	53,234	55,760	60,030
290 Other	305	4,047	11,425	15,000
300 Purchased Professional and Tech Services	310	83,680	25,925	30,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	2,374	6,867	6,986
600 Supplies	320	2,385	6,400	7,980
700 Property (Equipment & Furnishings)	325	433	127	
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	22,555	18,208	28,921
120 Non-Certified	340	5,578	1,868	2,750
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	2,096	1,201	2,823
290 Other	355	6,913	148	435
300 Purchased Professional and Tech Services	360	5,144	7,142	9,833
400 Purchased Property Services	363			
500 Other Purchased Services	365	4,739	3,865	13,000
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	162,850	163,850	167,846
120 Non-Certified	400	79,499	77,761	106,642
200 Employee Benefits				
210 Insurance (Employee)	405	21,308	22,621	25,903
220 Social Security	410	18,424	18,487	23,679
290 Other	415	1,332	1,405	3,187
300 Purchased Professional and Tech Services	420	4,721	16,874	21,000
400 Purchased Property Services	425			
500 Other Purchased Services	430	6,616	9,026	11,615
600 Supplies	435	935	9,472	3,500
700 Property (Equipment & Furnishings)	440			8,855
800 Other	445	730	1,457	
2400 School Administration				
100 Salaries				
110 Certified	450			
120 Non-Certified	455			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	480			
220 Social Security	485			
290 Other	470			
300 Purchased Professional and Tech Services	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Operations & Maintenance				
100 Salaries				
120 NonCertified	500			
200 Employee Benefits				
210 Insurance (Employee)	505			
220 Social Security	510			
290 Other	515			
300 Purchased Professional and Tech Services	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			1,000
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			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
400 Purchased Property Services	615			
600 Supplies	620			
700 Property (Equipment & Furnishings)	625			
800 Other	630			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	635			
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			

SPECIAL EDUCATION EXPENDITURES	Code 30 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
500 Other Purchased Services				
513 Contracting of Bus Services	655	484,258	473,878	500,000
519 Mileage in Lieu of Trans	670		33	5,000
520 Insurance	675			
530 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	2,366	1,712	7,452
680 Miscellaneous Supplies	690			
730 Equip (Including Buses)	695			
800 Other	700			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	705			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	715			
290 Other	720			
300 Purchased Professional and Tech Services	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			
800 Other	745			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	750			
200 Employee Benefits				
210 Insurance	755			
220 Social Security	760			
290 Other	765			
300 Purchased Professional and Tech Services	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	800			
120 NonCertified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional and Tech Services	825			
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
5200 TRANSFER TO:				
930 General Fund	855			
TOTAL EXPENDITURES & TRANSFERS*	xxxxx	6,488,168	6,481,958	7,694,265

\* Enter on Code 30, Line 175.

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

VOCATIONAL EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	705,974	767,925	916,687
Cancel of Prior Year Encumbrance	03		1,916	
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25	347,915	266,856	250,000
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	231,613	192,547	150,000
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	1,610,000	728,520	319,130
5208 Transfer From Supplemental General	140	0	1,238,439	1,232,829
5253 Transfer From Contingency Reserve	145	0	0	0
RESOURCES AVAILABLE	170	2,895,502	3,195,203	2,858,646
TOTAL EXPENDITURES & TRANSFERS	175	2,127,577	2,279,516	2,619,437
UNENCUMBERED CASH BALANCE JUNE 30	190	767,925	916,687	49,209

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	1,401,256	1,427,896	1,410,758
120 NonCertified	215	16,835	17,333	24,091
200 Employee Benefits				
210 Insurance (Employee)	220	105,059	117,578	120,223
220 Social Security	225	103,852	104,356	113,558
290 Other	230	10,337	10,821	12,857
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	4,630	21,149	6,537
600 Supplies				
610 General Supplemental (Teaching)	255	21,982	31,426	28,254
644 Textbooks	260	14,693	688	
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265	190,108	217,729	154,700
700 Property (Equipment & Furnishings)	270	24,392	21,919	238,984
800 Other	275	1,642	107	250,000

VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360	3,346	4,598	4,000
600 Supplies				
640 Books(not textbooks)and Periodicals	365	11,089	2,613	12,400
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445	77,199	77,262	82,901
120 NonCertified	450	48,001	43,166	48,058
200 Employee Benefits				
210 Insurance (Employee)	455	10,191	11,456	11,343
220 Social Security	460	9,947	9,475	12,706
290 Other	465	716	734	3,024
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475	3,832	3,109	3,003



VOCATIONAL EDUCATION EXPENDITURES	Code 34 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies	490	2,552	1,829	2,160
700 Property (Equipment & Furnishings)	495			
800 Other	490			
2500 Operations & Maintenance				
100 Salaries				
120 Non-Certified	495	7,418	73,489	69,792
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505	1,143	10,555	9,355
290 Other	510	531	5,347	7,350
300 Purchased Professional and Technical Services	515	430	3,156	4,199
400 Purchased Property Services				
411 Water/Sewer	520	417	525	350
420 Cleaning	525			
430 Repairing & Maintenance	530	6,459	4,994	22,030
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545	3,060	3,664	17,700
600 Supplies				
610 General Supplies	550	5,896	4,490	5,760
620 Energy				
621 Heating	555	33,709	34,857	142,000
622 Electricity	560			
625 Motor Fuel (not schoolbus)	565	1,386	1,314	2,346
629 Other	570			
690 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2500, 2900 Other Supplemental Services				
100 Salaries				
110 Certified	590			
120 Non-Certified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional and Technical Services	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640	5,669	11,879	
5200 TRANSFER TO:				
830 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	2,127,577	2,279,516	2,819,437

\* Enter on Code 34, Line 175.

GIFTS AND GRANTS (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	44,261	64,809	89,975
Cancel of Prior Yr Enc	03	17		
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	10,588	35,276	50,000
1930 City/County Sales Tax	032			
1990 Miscellaneous	035	111,031	79,903	100,000
RESOURCES AVAILABLE	170	165,897	179,988	239,975
TOTAL EXPENDITURES & TRANSFERS	175	101,088	90,013	239,975
UNENCUMBERED CASH BALANCE JUNE 30	190	64,809	89,975	0

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.

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	1,078	2,218	5,000
600 Supplies				
610 General Supplemental (Teaching)	260	2,880	6,856	10,000
644 Textbooks	265		2,645	5,000
650 Supplies (Technology Related)	267			5,259
680 Miscellaneous Supplies	270		770	10,000
700 Property (Equipment & Furnishings)	275	8,915		
800 Other	280	1,535	1,444	65,165
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 Technical 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			

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	7,059	3,601	10,000
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	52,775	46,819	75,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	4,036	3,580	5,000
290 Other	415	281	262	1,000
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	522	649	1,000
590 Other	440	878	860	1,000
600 Supplies	445	757	3,115	1,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	370	850	1,000
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			
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			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			

GIFTS AND GRANTS EXPENDITURES (Monies Not Included in Other Funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	680			
120 NonCertified	685	1,525		2,500
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695	117		500
290 Other	700	8		50
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720	718	444	1,500
700 Property (Equipment & Furnishings)	725			
800 Other	730	8,580	6,172	20,000
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780	9,053	9,828	20,000
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS*	xxxx	101,088	90,013	239,975

USD# 308

STATE OF KANSAS  
Budget Form USD-E  
2011-2012

SPECIAL RESERVE FUND	Code 47 Line	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)
UNENCUMBERED CASH BALANCE JULY 1	01	3,653,680	4,031,973
Cancel of Prior Year Encumbrances	03		
REVENUE:			
1000 LOCAL SOURCES			
1510 Interest on Idle Funds	05	2,399	2,854
1900 Other Revenue From Local Sources	07	3,144,644	3,327,600
1961 Revenue From General	10		
1962 Revenue From Supplemental General	12		
1963 Revenue From Adult Education	15		
1964 Revenue From Adult Supplemental Education	20		
1965 Revenue From Bilingual Education	25		
1966 Revenue From Driver Training	30		
1967 Revenue From Extraordinary School	37		
1968 Revenue From Food Service	40		
1969 Revenue From Professional Development	45		
1970 Revenue From Parent Education	50		
1971 Revenue From Summer School	52		
1972 Revenue From Special Education	55		
1975 Revenue From Vocational Education	65		
1977 Revenue From Federal Funds	71		
1978 Revenue From Contingency Reserve	72		
1979 Revenue From Special Liability Expense	75	0	0
1980 Revenue From At Risk (4yr Old)	77*		
1981 Revenue From At Risk (K-12)	78		
1982 Revenue From Virtual Education	79		
RESOURCES AVAILABLE	80	6,800,723	7,362,427
EXPENDITURES:			
210 Health Care Services	85	2,768,750	2,971,575
211 Disability Income Benefits	90		
212 Group Life Insurance	95		
260 School Workers' Compensation	100		
520 Risk Management Insurance	105		
TOTAL EXPENDITURES	175	2,768,750	2,971,575
UNENCUMBERED CASH BALANCE JUNE 30	190	4,031,973	4,390,852

7/18/2011 7:03 AM

Code No. 47

USD308 014789

USD# 308

STATE OF KANSAS  
Budget Form USD-E  
2011-2012

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND	Code 51 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancel of Prior Year Encumbrances	03	XXXXXXXXXX	XXXXXXXXXX	
REVENUE:				
3000 STATE SOURCES				
3221 KPERs	05	2,208,557	1,874,199	3,467,268
RESOURCES AVAILABLE	70	2,208,557	1,874,199	3,467,268
EXPENDITURES:				
1000 Instruction				
200 Employee Benefits	75	1,457,647	1,255,713	2,323,070
2100 Student Support				
200 Employee Benefits	80	154,599	131,194	242,709
2200 Instructional Support				
200 Employee Benefits	85	88,342	74,968	138,690
2300 General Administration				
200 Employee Benefits	90	44,171	37,484	69,345
2400 School Administration				
200 Employee Benefits	95	154,599	131,194	242,709
2500/2900 Other Supplemental Services				
200 Employee Benefits	100	66,257	56,226	104,018
2600 Operations & Maintenance				
200 Employee Benefits	105	176,686	131,194	242,709
2700 Student Transportation Services				
200 Employee Benefits	110			
3000 Food Service				
200 Employee Benefits	115	66,257	56,226	104,018
TOTAL EXPENDITURES	175	2,208,557	1,874,199	3,467,268
UNENCUMBERED CASH BALANCE JUNE 30	190	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

7/18/2011 7:03 AM

Code No. 51

USD308 014790

	Code 53 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
<b>CONTINGENCY RESERVE</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	1,845,906	1,845,906	1,845,906
Cancel of Prior Year Encumbrances	03			
5000 OTHER				
5206 Transfer From General	05	0	0	
RESOURCES AVAILABLE	170	1,845,906	1,845,906	
TOTAL EXPENDITURES & TRANSFERS	175	0	0	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,845,906	1,845,906	

	Code 53 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
<b>CONTINGENCY RESERVE EXPENDITURES</b>				
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	255			
650 Supplies (Technology Related)	257			
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			

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

CONTINGENCY RESERVE EXPENDITURES	Code 53 Line	12 mo. 2009-2010 Actual (1)	12 mo. 2010-2011 Actual (2)	12 mo. 2011-2012 Budget (3)
3300 Community Services Operations	680	0	0	
5200 TRANSFER TO:				
930 General Fund	725			248000
932 Adult Education	730	0	0	
934 Adult Suppl Education	735	0	0	
936 Bilingual Education	740	0	0	
937 Virtual Education	745	0	0	
940 Driver Training	750	0	0	
943 Extraordinary School Prog	757	0	0	
944 Food Service	760	0	0	
946 Professional Development	765	0	0	
948 Parent Education Program	770	0	0	
949 Summer School	773	0	0	
950 Special Education	775	0	0	
954 Vocational Education	790	0	0	
963 Special Liability Expense Fund	800	0	0	
974 Textbook & Student Material Revolving	805	0	0	
976 At Risk (4yr Old)	810	0	0	
978 At Risk (K-12)	815	0	0	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	0	

\* Enter on Code 53, Line 175.

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

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,267,612	1,314,650	1,569,784
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1740 Fees (Rental)	05	102,251	106,401	
1911 Fines	10			
1942 Rental Fees & Books	15			
1990 Miscellaneous	20			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	0	0	
5208 Transfer From Supplemental General	30	0	181,500	
5253 Transfer From Contingency Reserve	35	0	0	
RESOURCES AVAILABLE	40	1,359,863	1,602,751	
EXPENDITURES:				
1000 Instruction				
100 Salaries				
110 Certified	45			
120 NonCertified	50			
200 Employee Benefits				
210 Insurance (Employees)	55			
220 Social Security	60			
290 Other	65			
300 Purchased Professional and Tech Services	70			
600 Supplies				
644 Textbooks	75	31,061	10,388	
645 Workbooks	80			
646 Repairing Textbooks	85	62	814	
649 Other Materials & Supplies	90	9,409	13,374	
650 Supplies (Technology Related)	93	2,381	225	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95	1,395	1,610	
682 Musical Instruments	100		4,708	
683 Other Material & Supplies	105	705	1,848	
684 Other	110			
5200 TRANSFER TO:				
930 General Fund	125			
TOTAL EXPENDITURES	175	45,013	32,967	
UNENCUMBERED CASH BALANCE JUNE 30	190	1,314,650	1,569,784	

ACTIVITY FUND	Code 56 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		323,317	435,007
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50		264,107	
1790 Donations/Fundraisers/Other	55		565,057	
1900 Other Revenue From Local Source				
1980 Reimbursements	60		32,811	
RESOURCES AVAILABLE	170		1,185,292	
TOTAL EXPENDITURES & TRANSFERS	175		750,285	
UNENCUMBERED CASH BALANCE JUNE 30	190		435,007	xxxxxxxxxxxx

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

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

This does not include student organizations or clubs.

ACTIVITY FUND EXPENDITURES	Code 56 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Tech Services	232			
600 Supplies	235		730,630	
700 Property (Equipment & Furnishings)	240		11,722	
800 Other	245			
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		7933	
TOTAL EXPENDITURES & TRANSFERS*	xxxx	0	750,285	

USD# 308

STATE OF KANSAS  
Budget Form USD-E  
2011-2012

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	2,211,902	2,354,664	3,708,099	3,708,099
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2008 \$	05	19,975			
2009 \$	10	2,018,964	43,367		
2010 \$	15		2,124,590	25,480	25,480
2011 \$	20			2,390,531	
1140 Delinquent Tax	25	36,369	61,588	87,269	130,748
1510 Interest on Idle Funds(a)	30	750,000	2,000,000		0
July - December Estimate	35				0
1900 Other Revenue From Local Source	40				0
July - December Estimate	45				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	132,327	188,216	289,721	289,721
July - December Estimate	60				144,861
2450 Recreational Vehicle Tax	65	1,239	1,730	2,440	2,440
July - December Estimate	68				1,220
2800 In Lieu of Taxes IRBs	70	27		0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior 7-1-92)	76			0	0
July - December Estimate*	77				0
3217 State Aid (after 7-1-92)	78	1,877,426	2,130,649	1,744,511	1,744,511
July - December Estimate*	79				767,629
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				0
RESOURCES AVAILABLE	82	7,048,229	8,904,804	8,248,091	6,814,808
EXPENDITURES:					
5100 DEBT SERVICE					
832 Interest	85	3,628,565	3,571,705	3,522,235	
890 Commission & Postage	90				
831 Principal	95	1,065,000	1,625,000	535,000	
TOTAL EXPENDITURES	100	4,693,565	5,196,705	4,057,235	4,057,235
832 Interest Due July-December	105				1,754,163
890 Commission & Postage July-Dec	110				
831 Principal Due July-December	115				1,876,500
990 Cash Basis Reserve	120				1,653,900
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	9,341,798
UNENCUMBERED CASH BALANCE JUNE 30	190	2,354,664	3,708,099	4,190,856	xxxxxxxxxxxx
195 TAX REQUIRED (Line 185 minus Line 82)	195				2,526,989
200 Delinquent Tax	200				189,524
205 Amount of 2011 Tax to be Levied	205				2,716,513

(a) Interest on Bond Proceeds only.  
\* July - December estimate must be entered manually.

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Code No. 62

USD308 014797

USD# 308

STATE OF KANSAS  
Budget Form USD-E  
2011-2012

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	324,757	328,437	308,709	308,709
Cancel of Prior Year Encumbrances	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2008 \$	05	11,452			
2009 \$	10	704,711	16,009		
2010 \$	15		706,063	9,002	9,002
2011* \$	20			582,989	
1140 Delinquent Tax	25	29,362	31,534	29,004	43,484
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				0
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	104,546	91,668	99,382	99,382
July - December Estimate	50				49,691
2450 Recreational Vehicle Tax	55	970	828	837	837
July - December Estimate	58				419
2800 In Lieu of Taxes IRBs	60	155		0	0
July - December Estimate	65				0
70	70	1,175,953	1,174,539	1,129,923	511,524
RESOURCES AVAILABLE	70				
EXPENDITURES:					
3300 Community Service Operations	75	847,516	865,830	950,000	
TOTAL EXPENDITURES	175	847,516	865,830	950,000	950,000
July - December Estimate	180	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	283,500
TOTAL OPERATING EXPENDITURE (18 MO)	185	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	1,233,500
UNENCUMBERED CASH BALANCE JUNE 30	190	328,437	308,709	179,923	xxxxxxxxxxxx
195 TAX REQUIRED (Line 185 minus Line 70)	195				721,976
200 Delinquent Tax	200				54,148
205 Amount of 2011 Tax to be Levied	205				776,124

\* If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.

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Code No. 84

USD308 014798



RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	82,718	82,167	76,868	76,868
Cancel of Prior Year Encumbrances	03				
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2008 \$	05	2,874			
2009 \$	10	176,009	4,038		
2010 \$	15		176,211	2,600	2,600
2011 \$	20			170,767	
1140 Delinquent Tax	25	8,041	8,283	7,253	10,874
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax	45	29,001	22,914	24,820	24,820
July - December Estimate	50				12,410
2450 Recreational Vehicle Tax	55	268	207	209	209
July - December Estimate	56				105
2600 In Lieu of Taxes IRBs	60	46		0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	298,957	293,820	282,517	127,866
EXPENDITURES:					
3300 Community Service Operations	75	216,790	216,952	280,700	280,700
TOTAL EXPENDITURES	175	216,790	216,952	280,700	27,700
July - December Estimate	180	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	27,700
TOTAL OPERATING EXPEND (18 MO)	185	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	308,400
UNENCUMBERED CASH BALANCE JUNE 30	190	82,167	76,868	1,817	xxxxxxxxxxxx
195 TAX REQUIRED (Line 185 minus Line 70)					180,514
200 Delinquent Tax					13,539
205 Amount of 2011 Tax to be Levied					194,053

\* If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.

NOTICE OF HEARING 2011-2012 BUDGET

The governing body of Unified School District 308 will meet on the 8th day of August, 2011 at 7:05 p.m., at 1520 North Plum for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at District Administration Center and will be available at this hearing.

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

Code Line	2009-2010 Actual		2010-2011 Actual		PROPOSED BUDGET 2011-2012	
	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Est. Tax Rate* (7)
OPERATING	29,476,630	20.000	29,693,276	20.000	28,125,221	8.322-654
Supplemental General (LOB)	7,899,431	18.370	8,710,212	19.950	8,775,819	4,163.957
SPECIAL REVENUE	0	0.000	0	0.000	0	0
Adult Education	0	0	0	0	462,391	0
Bilingual Education	322,226	0	280,939	0	2,400,000	0
Charter School	981,318	0	1,644,971	1.890	20,000	388.061
Driver Training	3,690	0	6,175	0	0	0
Extraordinary School Program	0	0	0	0	0	0
Food Service	2,109,660	0	2,511,824	0	2,882,180	0
Gifts and Grants	34,846	0	23,596	0	547,240	0
Professional Development	223,961	0	236,586	0	283,074	0
Parent Education Program	6,169,158	0	6,481,958	0	122,866	0
Summer School	6,169,158	0	6,481,958	0	7,694,266	0
Special Education	2,127,571	0	2,219,516	0	2,418,437	0
Vocational Education	0	0.000	0	0.000	0	0.000
Special Liability Expense Fund	0	0.000	0	0.000	0	0.000
Special Reserve Fund	2,765,750	0.000	2,974,575	0.000	0	0.000
State Reserve Fund	5,407,689	0.000	5,690,182	0.000	0	0.000
Federal Funds	101,089	0.000	90,732	0.000	5,495,619	0
Gifts and Grants	167,369	0.000	238,847	0.000	238,847	0
At Risk (4Yr Old)	0	0.000	0	0.000	0	0.000
Cost of Living	3,975,415	0.000	4,545,239	0.000	5,084,400	0
At Risk (K-12)	0	0.000	0	0.000	0	0.000
Destiny Entitlement	0	0.000	0	0.000	0	0.000

Fund—Continued	Code 99 Line	2009-2010 Actual		2010-2011 Actual		PROPOSED BUDGET 2011-2012		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2011 Tax to be Levied (6)	Est. Tax Rate* (7)
KPERS Special Retirement Contribution	51	2,208,557		1,874,189		3,457,268		
Contingency Reserve	53	0		0		0		
Textbook & Student Material Revolving	55	45,013		32,987		0		
Activity Fund	58	0		760,285		0		
Tuition Reimbursement Fund	57	0		0		0		
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	4,693,565	11.350	5,196,705	11.900	4,057,235	2,718,613	14.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	68	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	66	0	0.000	0	0.000	0	0	0.000
<b>COOPERATIVES*</b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	<b>100</b>	<b>68,986,122</b>	<b>53.610</b>	<b>73,426,803</b>	<b>53.460</b>	<b>73,463,958</b>	<b>10,691,095</b>	<b>57.460</b>
Leas. Transfers	105	14,167,532	XXXXXXXX	16,789,480	XXXXXXXX	12,818,891	XXXXXXXX	XXXXXXXX
<b>NET USD EXPENDITURES</b>	<b>110</b>	<b>54,818,590</b>	XXXXXXXX	<b>56,637,313</b>	XXXXXXXX	<b>60,645,068</b>	XXXXXXXX	XXXXXXXX
<b>TOTAL USD TAXES LEVIED</b>	<b>115</b>	<b>9,889,225</b>	XXXXXXXX	<b>9,880,533</b>	XXXXXXXX	<b>10,591,095</b>	XXXXXXXX	XXXXXXXX
<b>OTHER</b>								
Historical Museum	89	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	847,518	4.000	865,830	4.000	950,000	778,124	4.000
Rec Comm Emp Benefits & Spec Lab	88	216,780	0.900	216,952	0.940	280,700	194,053	1.000
<b>TOTAL OTHER</b>	<b>120</b>	<b>1,064,308</b>	<b>4.900</b>	<b>1,082,782</b>	<b>4.940</b>	<b>1,230,700</b>	<b>972,177</b>	<b>5.000</b>
<b>TOTAL TAXES LEVIED</b>	<b>125</b>	<b>10,853,034</b>		<b>10,846,885</b>		<b>11,661,272</b>		
Assessed Valuation - General Fund	128	\$167,552,292		\$166,933,559		\$166,128,207		
Assessed Valuation - All Other Funds	130	\$165,488,169		\$164,801,284		\$164,030,352		
<b>Outstanding Indebtedness, July 1</b>		<b>2009</b>		<b>2010</b>		<b>2011</b>		
General Obligation Bonds	135	82,025,000		80,980,000		79,335,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
<b>TOTAL USD DEBT</b>	<b>165</b>	<b>82,025,000</b>		<b>80,980,000</b>		<b>79,335,000</b>		

\* Tax Rates are expressed in Mills  
\*\* Sponsoring District Only

President

Clerk of the Board

USD308 014801

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

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$3,346,887	\$3,823,427	\$366,819	\$2,324,400	\$773,043
3. Less: percent of delinquent taxes (3a) 7.500	\$250,942	\$286,757	\$29,011	\$174,330	\$57,978
4. Less: Jan. 20, 2011 Taxes received**	\$1,809,973	\$2,053,835	\$207,704	\$1,248,634	\$415,262
5. Less: Mar. 20, 2011 Taxes received**	\$42,300	\$54,523	\$5,497	\$33,151	\$11,021
6. Less: June 5, 2011 Taxes received**	\$1,219,983	\$1,384,718	\$140,708	\$842,805	\$279,780
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)	\$3,323,198	\$3,779,833	\$382,920	\$2,298,920	\$764,041
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$22,689	\$43,594	\$3,899	\$25,480	\$9,002
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$186,207	\$215,068	\$21,758	\$130,748	\$43,484
<b>Tax Collection Ratio (Jan, Mar, June)</b>	<b>91.822 %</b>	<b>91.360 %</b>	<b>91.492 %</b>	<b>91.404 %</b>	<b>91.338 %</b>

TABLE I

1. Estimated percent of distribution of 2011 tax dollars:	= Jan. 20, 2012	55.000	Sept. 20, 2012	7.000
	Mar. 20, 2012	3.000	Oct. 31, 2012	5.000
	June 5, 2012	30.000		
		88.000		
2. Estimated percent of distribution (Jan., Mar., June)			TOTAL	100.000
3. 2011 General Fund Assessed Valuation		\$166,128,207		
4. 2011-2012 Tax Levied (20 mills x 2011 General Fund Assessed Valuation***)		\$3,322,564		(Must total 100%)
5. 2011-2012 Est. Tax Levy to be received 1-1-2012 to 6-30-2012 (Line 2 x Line 4)		\$2,923,856		

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

USD308 014802

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

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes 7.500	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2011 to 6/30/2012		Estimated Recreational Vehicle Property Tax* 7/1/2011 to 6/30/2012		Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2011 to 6/30/2012
(13) \$955,409	(14) \$8,144	(15) \$0		Estimated 16/20M Tax* 7/1/2011 to 6/30/2012
(17) 2009 DELINQUENT TAX PERCENTAGE				(16) \$11,672
Percent Uncollected* =	7.5000 %			

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

USD308 014803

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes 7.500	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

USD308 014804

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

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$193,309	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>7.500</u>	\$0	\$14,498	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$103,841	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$2,766	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$69,614	\$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	\$190,709	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$2,600	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$10,874	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	91.155 %	0.000 %	0.000 %	0.000 %

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

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

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2011 *					
2. 2010 Actual Taxes Levied*	\$3,345,887	\$3,823,427	\$388,819	\$2,324,400	\$773,043
3. Less: percent of delinquent taxes (3a) <u>7.500</u>	\$250,842	\$286,757	\$29,011	\$174,330	\$57,978
4. Less: Jan. 20, 2011 Taxes received**	\$1,809,973	\$2,053,835	\$207,704	\$1,248,634	\$415,262
5. Less: Mar. 20, 2011 Taxes received**	\$42,300	\$54,523	\$5,497	\$33,151	\$11,021
6. Less: June 5, 2011 Taxes received**	\$1,219,983	\$1,384,718	\$140,708	\$842,805	\$279,780
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)	\$3,323,198	\$3,779,833	\$382,920	\$2,298,920	\$764,041
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$22,689	\$43,594	\$3,899	\$25,480	\$9,002
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$188,207	\$215,068	\$21,758	\$130,748	\$43,484
Tax Collection Ratio (Jan, Mar, June)	91.822 %	91.360 %	91.482 %	91.404 %	91.336 %

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

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Form 110

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USD308 014806

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

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2011 *				
2. 2010 Actual Taxes Levied*				
3. Less: percent of delinquent taxes <u>7.500</u>	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**				
5. Less: Mar. 20, 2011 Taxes received**				
6. Less: June 5, 2011 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. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %

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

USD308 014807

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

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2011 *					
2. 2010 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>7.500</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**					
5. Less: Mar. 20, 2011 Taxes received**					
6. Less: June 5, 2011 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. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

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

USD308 014808

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

	Declining Enrollment	Rec. Comm Emp Benef & Spec Lab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2011 *					
2. 2010 Actual Taxes Levied*		\$193,309			
3. Less: percent of delinquent taxes <u>7.500</u>	\$0	\$14,498	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**		\$103,841			
5. Less: Mar. 20, 2011 Taxes received**		\$2,758			
6. Less: June 5, 2011 Taxes received**		\$59,614			
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	\$190,709	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$2,600	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$10,874	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	91.155 %	0.000 %	0.000 %	0.000 %

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

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Form 110

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Year:	COUNTY CLERK'S BUDGET INFORMATION FOR THE 2012 BUDGET	Date: Three 2011
USD 308 GENERAL TOTAL		
School District		
1. Estimated Assessed Valuation Information as of July 1, 2011		
	Estimated	School Exemption
	Assesd Valuation	USD General Fund
Road Easile	163,309,257	27,727,289
Personal Property	12,989,818	174,876
Oil and Gas	0	0
State Assessed Utilities	12,981,978	0
Severed Minerals	0	0
Total	166,281,032	27,702,165
New Improvements	636,642	0
2. Personal Property including oil, gas & mobile homes	12,782,242	
3. Actual Tax Rates Levied for the 2011 Budget		Rate
USD 308 GENERAL		20.00000
4. Final Assessed Valuation from November 1, 2010 Abstract	154,486,780	
5. Personal Property excluding Oil, Gas & Mobile Homes for 2010	13,674,851	
6. Gross Earning (including) Tax Easile	0.00	
7. Neighborhood Remediation District Valuation Subject to Rebates	1,250,709	
8. 2010 Colman (2009 Tax) Debt % for	USD 308 GENERAL	Fund 2.30 %
Tax Incentive Franchising - TIF:		
TIF Base Assessed Valuation	0	
TIF Current Assessed Valuation	0	
<p>It you have any Remediation Conditions funds listed on this page, please send a copy of the page to the Remediation Commission.</p> <p>Date: <u>06/17/2011</u></p> <p>Name of County: <u>RENO COUNTY</u></p> <p>Page 7B of 14B</p>		

USD308 014810

KANSAS STATE BOARD OF EDUCATION

USD# 308

FORM 118  
2011-2012 ESTIMATED SPECIAL EDUCATION REVENUE  
GENERAL AID—SPECIAL EDUCATION FUND

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

1. Estimated number of Special Education Teachers (FTE*)	<u>72.0</u>
2. Estimated (FTE*) Special Education Paraprofessionals <u>110.0</u> times .4 =	<u>44.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>116.0</u>
4. Estimated State Aid due from 7-1-2011 to 6-30-2012 (Line 3 x \$28,900)	<u>\$3,352,400</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>\$450,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>                    </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>\$40,000</u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u>                    </u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u>                    </u>
12. Teacher travel (in-district)	<u>\$22,000</u>
13. Total of Lines 5 through 12	<u>\$512,000</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>\$512,000</u>
16. Total Estimated Transportation Aid (7-1-2011 to 6-30-2012) (Line 15 x 80%)	<u>\$409,600</u>
17. Estimated Catastrophic State Aid (7-1-2011 to 6-30-2012)	<u>                    </u>
18. Estimated Medicaid Replacement State Aid	<u>\$200,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2011 to 6-30-2012)	<u>                    </u>
20. Total Estimated Special Education Aid (7-1-2011 to 6-30-2012) (Line 4+16+17+18+19)	<u>\$3,962,000</u>

Form 148  
2011-2012 Estimated  
General Fund State Aid

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

1. 2011-2012 General Fund Budget (Form 150, Line 21)	<u>\$29,125,221</u>
2. Estimated Local Effort	<u>\$2,923,856</u>
a. 2011-2012 Tax Levy 1-1-2012 to 6-30-2012 (Form 110, Table 1, Line 5)	<u>\$22,689</u>
b. 2011-2012 Tax in Process (Form 110, Line 11) (General Fund only)	<u>\$125,534</u>
c. 2011-2012 Delinquent Tax (Form 110, Line 12, General Fund) x .657	<u>\$0</u>
d. 2011-2012 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2011-2012 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$0</u>
f. 2011-2012 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2011-2012 Pupil Tuition (General Fund only)	<u>\$100,513</u>
h. 6-30-2011 Unencumbered Cash Balance (General Fund)	<u>\$3,962,000</u>
i. 2011-2012 Special Education State Aid	<u>\$380,211</u>
j. Transfers From Authorized Funds (Code 06 Line 165)**	<u>\$7,514,803</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$21,610,418</u>
4. 2011-2012 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$21,610,418</u>

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

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

TRANSFER CASH BALANCES TO GENERAL FUND (2011-12 only)

1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1 Est. Balance on 7/1/11	Col. 2 Minimum Balance	Col. 3 Difference (Col. 1-2)	Col. 4 Transfer to General
At-risk Education (K-12)	1,119,792	700,000	419,792	132,211
Bilingual Education	414,298	50,000	364,298	0
Contingency Reserve	1,845,906	1,597,906	248,000	248,000
Driver Training	104,541	104,541	0	0
Parent Education Program	241,705	241,705	0	0
At-risk Education (Pre-School)	58,445	40,000	18,445	0
Professional Development	743,537	600,000	143,537	0
Summer Program	146,592	50,000	96,592	0
Virtual School	0		0	0
Vocational Education	916,687	750,000	166,687	0
*Textbook and Student Materials Revolving	1,569,784	1,569,784	0	0
*Special Education	4,328,098	4,264,364	63,734	0
<b>TOTAL</b>	<b>\$11,489,385</b>	<b>\$9,968,300</b>	<b>\$1,521,085</b>	<b>\$380,211</b>

- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? 4
- 3) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$232 x adj. (weighted) FTE enrollment, excluding special education] \$1,521,085
- 4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? [Determine the amount available by taking the total in the Difference column (question 1, Col 3) 1521085 divided by the number of years until state revenues increase (question 2) 4] = \$380,211
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 1 column 4 or question 3 (whichever is lower).  
This amount will be transferred to Line 20 of Form 150. \$380,211

\*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: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-298-3371.

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

General Fund Budget - Lines 1 through 21

- Estimated 9-20-2011 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.) = 4,641.5
- Estimated 9-20-2011 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE) = 26.0
- Total Estimated 9-20-2011 FTE Enrollment (Line 1 + Line 2) = 4,667.5
- Estimated low enrollment and high enrollment for districts. 9-20-2011 FTE enrollment (from line 3) 4,667.5 x 0.035040 factor (from Table II or pages 5, 6) = 163.5
- Estimated weighted bilingual education enrollment. 9-20-2011 bilingual FTE (a) 121,2333 + 0.0000 (Table IV, Line 5) x 0.395 = 47.9
- Estimated weighted vocational education enrollment. 9-20-2011 vocational education FTE (b) 245,8333 + 0.0000 (Table IV, Line 6) x 0.5 = 122.9
- Estimated weighted at-risk student enrollment (c). Number of eligible students that qualify for free lunches as of 9-20-2011 2,528 + 0 (Table IV, Line 7) x 0.456 = 1152.8
- Estimated High At-Risk Weighting. (Can only qualify for one of the following)  
District's calculated free lunch percentage: (Comes from Table VI, Line 4) 54.20%  
District's calculated students per square mile:  
Line 3 / square miles in district =  $4667.5 / 14 = 333.4$ 
  - Number of students eligible for free lunch (at least 50%) (2528\*0) x 0.1 = 252.8
  - Number of students eligible for free lunches at 35.1% and 212.1 students per square mile. (2528\*0) x 0.1 = 0.0
  - Number of students eligible for free lunches (40-50%) (2528\*0) x 0.06 = 0.0
- Est. Non-Proficient student weighting. Number of non-proficient students. (g) (240 x 0.0465) = 11.2
- Estimated weighted FTE for new facilities. 9-20-2011 enrollment of students attending a new facility (d) 504.0 + 0.0 (Table IV, Line 9) x 0.25 = 126.0
- Estimated weighted FTE for transportation. (Table III, Line 5) = 11.8
- Estimated weighted FTE virtual enrollment. (Table V, Line 4) = 0.0
- Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals 0 + \$3,780 = 0.0
- Estimated Special Education weighting. Amount of Sp. Ed. Funding (l) 3,952,000 + \$3,780 = 1048.1
- Estimated Declining Enrollment weighting. Amt apvrd by Court of Tax Appeals 0 + \$3,780 = 0.0
- Estimated FHSU Math & Science Academy FTE enrollment = 0.0
- Estimated 2011-2012 operating budget. (Lines 3 through 16) 7,604.5 x \$3,780 = \$28,745,010
- Estimated Cost of Living weighting \$0 + \$3,780 = 0.0  
(maximum allowed for this district) (Amt district will use, up to the maximum)
- Estimated 2011-2012 operating budget. (Include Cost of Living and FHSU) 7,604.5 x \$3,780 = \$28,745,010
- Amount to transfer to General Fund (Form 149, Line 5). = \$380,211
- Total General Fund Budget Authority (Form 150 Line 19 + Line 20) = \$29,125,221

Local Option Budget - See Form 155

- Estimated 2011-2012 LOB General Fund budget (excludes 2011-2012 Spec Ed and FHSU weightings & includes 2008-09 Spec Ed) (Lines 3 through 13 + 15 + 18) =  $6558.4 \times \$4,433 = \$29,064,521$  + 3,778,404 (2008-09 Spec Ed) = \$32,842,925



- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $727.4 \div 6 = 121.2333$  (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $1,475.0 \div 6 = 245.8333$  (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.
- (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).
- (g) 2010-2011 Non Proficient students (excluding free students).
- (NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

TABLE I  
Declining Enrollment Calculation

	USD#	308
1. September 20, 2010, FTE and February 20, 2011 FTE enrollment (Excludes 4 yr old at risk students.)		= 4,541.0
2. September 20, 2011, FTE enrollment (Excludes 4 yr old at risk students.)		= 4,641.5
3. 3 YR AVG FTE: $(\frac{4,626.5}{(9/20/2009 \text{ FTE})} + \frac{4,641.0}{(\text{line 1})}) \div 3 = \frac{4,641.5}{(\text{line 2})} \div 3 = 4,636.3$ (goes to line 3)		= 4,636.3
* Excludes 4 yr old at risk students, but includes 2/20/2010 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.)		= 4,641.5

TABLE II  
Low and High Enrollment Weighting Factor

Enrollment of District	Factor
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 9-20-2011 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 964.0)

$$\begin{aligned}
 & ([5406 - 1.237500 (964.0 - 300)] \div 3642.4) - 1 \\
 & ([5406 - 1.237500 (964.0)] \div 3642.4) - 1 \\
 & ([5406 - 809.325] \div 3642.4) - 1 \\
 & (4597.675 \div 3642.4) - 1 \\
 & 1.251991 - 1 \\
 & 0.251991
 \end{aligned}$$

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

TABLE III  
Transportation Weighting

1. Area of district in square miles 9-20-2011.		= 14.0
2. All public pupils transported or for whom transportation is being made available 9-20-2011 who reside in the district 2.5 miles or more (Estimated)	$68.5 \div 0.0$ (Table IV) =	68.5 (Line 8)
3. Index of density = Line 2	$68.5 \div \text{Line 1} = 14.0$	= 4.89
4. Using index of density (Line 3), determine amount from density table on attached pages 7 and 8.		= 0.1725
5. Estimated weighted FTE for transportation. 9-20-2011 number of resident students over 2.5 miles (line 2) $68.5 \times 0.1725$ factor (Line 4) (to Line 11, Page 1)		= 11.8

TABLE IV  
House Bill 2059 - Military Provision

	USD#	308
1. Estimated Adjusted 9-20-2011 FTE (Table 1, Line 4, Form 150)		= 4,641.5
2. Estimated 2-20-2012 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2011 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	0.0	= 0.0
3. Estimated FTE Enrollment count for 2011-2012 (Line 1 + Line 2) to Line 1, Form 150		= 4,641.5
Number of students in Line 2 with the following weighting factors:		
4. Estimated 2-20-2012 4yr old FTE (add to Line 2, Form 150)		= 0.0
5. Estimated weighted bilingual education enrollment. 2-20-2012 bilingual FTE (a) (add to Line 5, Form 150)	$0.0000 \times 0.395$	= 0.0
6. Estimated weighted vocational education enrollment. 2-20-2012 vocational education FTE (b) $0.0000 \times 0.5$ (add to Line 6, Form 150)		= 0.0
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2012	$0 \times 0.456$ (add to Line 7, Form 150)	= 0.0
8. Estimated 2-20-2012 FTE of new students of military families, not enrolled on 9-20-2011 transported or for whom transportation is being made available 2-20-2012 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)		= 0.0
9. Estimated weighted 2-20-2012 FTE for New Facilities (d) (add to Line 10, Form 150)	$0.0 \times 0.25$	= 0.0

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

- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.

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

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

- \* This provision applies to pupils that would qualify for paid or reduced priced lunches, and did not meet proficient in Math or Reading State Assessments in the prior year. The virtual school must have a virtual at-risk pupil assistance plan on file with KSDE.
- \*\* The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 280 pupils.

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

TABLE VI  
High At-Risk Weighting Calculation

1. Calculated free lunch percentage for the current year  
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) =  $2528 \div 4667.5 = 54.16\%$  = 54.16%
2. District's calculated free lunch percentage for the prior year = 54.20%
3. 3 YR AVG %:  $\left( \frac{52.20\%}{(9/20/2009 \%)} + \frac{54.16\%}{(\text{line 1})} + \frac{54.20\%}{(\text{line 2})} \right) \div 3 = \frac{53.55\%}{(\text{goes to line 3})}$  = 53.55%
4. Free lunch percentage to be used for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line B) = 54.20%

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

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

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-644B). 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.

	Headcount	FTE
Kindergarten	77	36.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$281.5 \times 0.25 = 70.4 \times \$3780 = \$266174$

Example #2: (For new additions)

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

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

Qualifying for New Facilities Weighting

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

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

General Fund Budget - Lines 1 through 21

1. Estimated 9-20-2011 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE) = 4,841.5
  2. Estimated 9-20-2011 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE) = 26.0
  3. Total Estimated 9-20-2011 FTE Enrollment (Line 1 + Line 2) = 4,867.5
  4. Estimated low enrollment and high enrollment for districts: 9-20-2011 FTE enrollment (from line 3)  $4,867.5 \times 0.035040$  factor (from Table II or pages 5, 6) = 163.5
  5. Estimated weighted bilingual education enrollment: 9-20-2011 bilingual FTE (a)  $121,2333 + 0.0000$  (Table IV, Line 5) x 0.395 = 47.9
  6. Estimated weighted vocational education enrollment: 9-20-2011 vocational education FTE (b)  $245,8333 + 0.0000$  (Table IV, Line 6) x 0.5 = 122.9
  7. Estimated weighted at-risk student enrollment (c). Number of eligible students that qualify for free lunches as of 9-20-2011  $2,528 + 0$  (Table IV, Line 7) x 0.458 = 1152.8
  8. Estimated High At-Risk Weighting. (Can only qualify for one of the following)
    - District's calculated free lunch percentage: (Copies from Table VI, Line 4) 54.20%
    - District's calculated students per square mile:  $4667.5 / 14 = 333.4$
    - Line 3 / square miles in district =  $4667.5 / 14 = 333.4$
    - a. Number of students eligible for free lunch (at least 50%)  $(2528 \div 0) \times 0.1 = 252.8$
    - b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.  $(2528 \div 0) \times 0.1 = 0.0$
    - c. Number of students eligible for free lunches (40-50%)  $(2528 \div 0) \times 0.05 = 0.0$
  9. Est. Non-Proficient student weighting. Number of non-proficient students. (g)  $240 \times 0.0465$  = 11.2
  10. Estimated weighted FTE for new facilities: 9-20-2011 enrollment of students attending a new facility (d)  $504.0 + 0.0$  (Table IV, Line 9) x 0.25 = 126.0
  11. Estimated weighted FTE for transportation. (Table III, Line 5) = 11.6
  12. Estimated weighted FTE virtual enrollment. (Table V, Line 4) = 0.0
  13. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals  $0 + \$3,780$  = 0.0
  14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)  $3,952,000 + \$3,780$  = 1048.1
  15. Estimated Declining Enrollment weighting. Amt apprd by Court of Tax Appeals  $0 + \$3,780$  = 0.0
  16. Estimated FHSU Math & Science Academy FTE enrollment = 0.0
  17. Estimated 2011-2012 operating budget. (Lines 3 through 16)  $7,604.5 \times \$3,780$  = \$28,745,010
  18. Estimated Cost of Living weighting  $0 + \$3,780$  = 0.0  
(maximum allowed for this district) (Amt district will use, up to the maximum)
  19. Estimated 2011-2012 operating budget. (Include Cost of Living and FHSU)  $7,604.5 \times \$3,780$  = \$28,745,010
  20. Amount to transfer to General Fund (Form 149, Line 5) = \$380,211
  21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20) = \$29,125,221
- Local Option Budget - See Form 155
22. Estimated 2011-2012 LOB General Fund budget (excludes 2011-2012 Spec Ed and FHSU weightings & includes 2008-09 Spec Ed) (Lines 3 through 13 + 15 + 18) =  $6556.4 \times \$4,433 = \$29,064,521 + 3,778,404$  (2008-09 Spec Ed) = \$32,842,925

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{727.4}{6} = 121.2333$  (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{1,475.0}{6} = 245.8333$  (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.
- (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (Line 20).
- (g) 2010-2011 Non Proficient students (excluding free students).
- (NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

TABLE I  
Declining Enrollment Calculation

	USD#	308
1. September 20, 2010, FTE and February 20, 2011 FTE enrollment (Excludes 4 yr old at risk students.)		= 4,641.0
2. September 20, 2011, FTE enrollment (Excludes 4 yr old at risk students.)		= 4,641.5
3. 3 YR AVG FTE: $\left( \frac{4,626.5}{3} + \frac{4,641.0}{3} + \frac{4,641.5}{3} \right) = 4,638.3$		= 4,638.3
* Excludes 4 yr old at risk students, but includes 2/20/2010 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line 1 if no military provision; see Table IV.)		= 4,641.5

TABLE II  
Low and High Enrollment Weighting Factor

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

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

EXAMPLE: (FTE of 954.0)

$$\frac{[(5406 - 1.237500 (954.0 - 300)) + 3642.4] - 1}{(954.0 - 300)} = 1.261991$$

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

TABLE III  
Transportation Weighting

1. Area of district in square miles 9-20-2011		= 14.0
2. All public pupils transported or for whom transportation is being made available 9-20-2011 who reside in the district 2.5 miles or more (Estimated)	$68.5 + 0.0$ (Table IV) =	68.5 (Line 8)
3. Index of density = Line 2	$\frac{68.5}{14.0}$ divided by Line 1	= 4.89
4. Using index of density (Line 3), determine amount from density table on attached pages 7 and 8.		= 0.1725
5. Estimated weighted FTE for transportation. 9-20-2011 number of resident students over 2.5 miles (line 2) $68.5 \times 0.1725$ factor (Line 4) (to Line 11, Page 1)		= 11.8

TABLE IV  
House Bill 2058 - Military Provision

	USD#	308
1. Estimated Adjusted 9-20-2011 FTE (Table I, Line 4, Form 150)		= 4,641.5
2. Estimated 2-20-2012 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2011 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	0.0	= 0.0
3. Estimated FTE Enrollment count for 2011-2012 (Line 1 + Line 2) to Line 1, Form 150		= 4,641.5
Number of students in Line 2 with the following weighting factors:		
4. Estimated 2-20-2012 4yr old FTE (add to Line 2, Form 150)		= 0.0
5. Estimated weighted bilingual education enrollment. 2-20-2012 bilingual FTE (a) (add to Line 5, Form 150)	$0.0000 \times 0.395$	= 0.0
6. Estimated weighted vocational education enrollment. 2-20-2012 vocational education FTE (b)	$0.0000 \times 0.5$ (add to Line 5, Form 150)	= 0.0
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2012	$0 \times 0.456$ (add to Line 7, Form 150)	= 0.0
8. Estimated 2-20-2012 FTE of new students of military families, not enrolled on 9-20-2011 transported or for whom transportation is being made available 2-20-2012 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)		= 0.0
9. Estimated weighted 2-20-2012 FTE for New Facilities (d) (add to Line 10, Form 150)	$FTE \ 0.0 \times 0.25$	= 0.0
(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{0.0}{6} = 0.0000$ (Record on Line 5)		
(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{0.0}{6} = 0.0000$ (Record on Line 6)		
(c) USD must have an approved at-risk pupil assistance plan for the school district.		
(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.		

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

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

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

\*\* The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 250 pupils.

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

TABLE VI  
High At-Risk Weighting Calculation

1. Calculated free lunch percentage for the current year  
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) =  $2528 + 0 / 4667.5 = 54.16\%$  = 54.16%
2. District's calculated free lunch percentage for the prior year = 54.20%
3. 3 YR AVG %:  $\left( \frac{52.30\%}{(5/20/2009 \%)} + \frac{54.16\%}{(\text{line 1})} + \frac{54.20\%}{(\text{line 2})} \right) / 3 = \frac{53.55\%}{(\text{goes to line 3})}$  = 53.55%
4. Free lunch percentage to be used for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line 8) = 54.20%

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

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

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-544B). 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.

	Headcount	FTE
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$261.5 \times 0.25 = 70.4 \times \$3780 = \$265112$

**Example #2: (For new additions)**

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

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

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

**Qualifying for New Facilities Weighting**

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

FORM 155  
2011-2012 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2010-2011 school year = 30.00 %
2. Authorized Percent of LOB due to Election effective 2007-08 and thereafter Expires 0 = 0.00 %
3. Authorized percent of LOB due to an ELECTION beginning with the 2011-2012 school year to exceed 30%. (1% limit) School year it expires \_\_\_\_\_ %
4. Max LOB percentage authority with election to exceed 30% (Lines 1+2 OR Lines 1+3) (Max 31%) = 30.00 %
5. COMPUTED LOB FOR 2011-2012  
(2011-2012 LOB Base General Fund \$ 32,842,925 X Line 4) = \$ 9,852,878
6. ADOPTED LOB FOR 2011-2012 IF LESS THAN Line 5. 24,110,000 = \$ 8,773,919

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

		TOTAL ANNUAL MEALS		FEDERAL		STATE		DISTRICT LOCAL		TOTAL 7-1-2011 to 6-30-2012
		RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE			
LUNCHEB										
Paid Elem	1.	115,000	.4875	\$56,063	.0350	\$4,025	1.75	\$201,250		\$281,338
Jr. High	2.	38,000	.4875	\$18,525	.0350	\$1,330	1.80	\$72,200		\$92,055
Sr. High	3.	45,000	.4875	\$21,838	.0350	\$1,575	2.15	\$96,750		\$120,263
Free	4.	330,000	2.9475	\$972,675	.0350	\$11,550				\$984,225
Reduced	5.	80,000	2.5475	\$203,800	.0350	\$2,800	0.40	\$32,000		\$236,600
Adult	6.	13,807					3.10	\$42,802		\$42,802
TOTAL	7.	621,807		\$1,273,001		\$21,280		\$445,002		\$1,739,283
BREAKFAST										
Paid Elem	8.	14,281	.2800	\$3,708			1.10	\$15,887		\$19,395
Jr. High	9.	2,182	.2600	\$567			1.10	\$2,400		\$2,967
Sr. High	10.	1,448	.2600	\$378			1.15	\$1,665		\$2,041
Free	11.	150,000	1.4800	\$222,000						\$222,000
Reduced	12.	25,863	1.1800	\$30,518			0.30	\$7,759		\$38,277
Adult	13.	1,005					1.85	\$1,859		\$1,859
TOTAL	14.	194,759		\$257,169				\$29,370		\$286,539
SNACKS										
Paid Elem	15.		.0600	\$0						\$0
Jr. High	16.		.0600	\$0						\$0
Sr. High	17.		.0600	\$0						\$0
Free	18.	84,158	.7400	\$47,477						\$47,477
Reduced	19.		.3700	\$0			0.15	\$0		\$0
Adult	20.									\$0
TOTAL	21.	84,158		\$47,477				\$0		\$47,477
KINDERGARTEN MILK										
Paid	22.		.1775	\$0				\$0		\$0
Free-Avg Dealer Cost	23.			\$0				\$0		\$0
TOTAL	24.	0		\$0				\$0		\$0
OTHER CASH										
Sales/Income	25.	XXXXXXXXXX		XXXXXXXXXXXX			XXXXXXX			\$0
12 Months Total Income	26.	XXXXXXXXXXXX		\$1,577,647		\$21,280		\$474,372		\$2,073,299

7/16/2011 7:10 AM

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2011-2012  
FORM 194  
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,  
and In Lieu of Taxes on Industrial Revenue Bonds for July 1, 2011 to December 31, 2011

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

	(1) 2009 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (g)	(6) In Lieu of Taxes in Ind. Rev. Bonds (h)	(7) 16/20M Tax (i)
1. General (No MVPT or RVPT)	\$0	0.00%	XXXXXXXXXXXX	0.75%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,587,280	47.47%	\$303,887	32.87%	\$2,580	\$0	\$3,712
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$771,125	10.28%	\$65,877	7.11%	\$560	\$0	\$802
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$2,213,038	29.45%	\$188,517	20.32%	\$1,607	\$0	\$2,303
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	\$771,125	10.28%	\$65,877	7.11%	\$560	\$0	\$802
10. Rec Comm Employee Bnfts	\$182,854	2.55%	\$18,387	1.78%	\$140	\$0	\$200
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expenses	\$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 Bond	\$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 Enrolment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$7,515,252	100.00% (c)	\$849,124 (e)	100.00% (c)	\$5,458 (e)	\$0 (e)	\$7,820 (e)

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

USD308 014824

KANSAS STATE DEPARTMENT OF EDUCATION  
2011-2012  
FORM 195-A  
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax  
and In Lieu of Taxes on Industrial Revenue Bonds  
for January 1, 2012, to June 30, 2012

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

	(1) 2010 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)
1. General (No MVPT or RVPT)	\$0	0.00%	XXXXXXXXXXXX	30.85%	XXXXXXXXXXXX	\$0	XXXXXXXXXXXX
2. Supplemental Gen. Fund	\$3,823,427	50.97%	\$160,701	35.25%	\$1,370	\$0	\$1,063
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$386,819	5.16%	\$18,289	3.57%	\$139	\$0	\$108
6. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$2,324,400	30.99%	\$97,707	21.43%	\$833	\$0	\$1,194
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	\$773,043	10.31%	\$32,506	7.13%	\$277	\$0	\$397
10. Rec Comm/Employees Bnfts	\$193,309	2.58%	\$8,134	1.78%	\$69	\$0	\$89
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	\$7,500,998	100.00% (c)	\$315,285 (e)	100.00% (c)	\$2,688 (e)	\$0 (e)	\$3,852 (e)

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

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Page 2

USD308 014825

KANSAS STATE DEPARTMENT OF EDUCATION  
FORM 195  
(This form should be included with the budget document and filed with the State Department of Education.)  
ESTIMATED STATE AID  
2011-2012

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2011 to 6/30/2012 (12 mo.) (No. of driver ed. pupils completing program) \_\_\_\_\_ x 57% = \$0

B. Motorcycle Safety Aid (Approved Programs Only)

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

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2010-11 = \$1,874,199

2. Est. increase due to KPERS rate (Line 1 x 80.00%) = \$1,499,359

3. Est. KPERS State Aid due to salary increases and added staff (Line 1 x % of salary increase and added staff) \_\_\_\_\_ \$100 % = \$99,710

4. Est. KPERS State Aid for 2011-12 (Line 1 + Line 2 + Line 3) = \$3,467,268

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Form 195

USD308 014826

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 239

2011-2012

ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

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

1. Adopted local option budget (Cannot exceed Line 6, Form 155)	=	\$8,773,919
2. Estimated supplemental general state aid.		
Line 1 \$8,773,919 x factor 0.6036 Pro-rated 83% (see table below)	=	\$4,395,628
3. Less prior year overpayment	=	
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	\$4,395,628

FORM 241

BOND AND INTEREST FUND #1

2011-2012

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS  
(Bonds Issued Prior to July 1, 1992)

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

1. Estimated 2011-2012 bond and interest fund payments	=	
2. Estimated Federal Tax Credit (Build America Bonds)	=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor 0.2300 (see table below)	=	\$0
4. Less prior year overpayment	=	
5. Less transfer from LOB	=	
6. Estimated bond and interest fund state aid payment (July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))	=	\$0

FORM 242

BOND AND INTEREST FUND #1

2011-2012

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS  
(Bonds Issued After July 1, 1992)

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

1. Estimated 2011-2012 bond and interest fund payments	=	\$4,057,235
2. Estimated Federal Tax Credit (Build America Bonds)	=	
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor 0.4300 (see table below)	=	\$1,744,611
4. Less prior year overpayment	=	
5. Less transfer from LOB	=	
6. Estimated bond and interest fund state aid payment (July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))	=	\$1,744,611

Unencumbered Cash Balance by Fund

Fund Name	Fund #	July 1, 2009	July 1, 2010	July 1, 2011
General	6	2,312	0	100,513
Federal Funds	7	-141,209	-365,045	-74,381
Supplemental General	8	157,592	283,197	308,410
Adult Education	10	0	0	0
At Risk (4yr Old)	11	15,123	15,438	58,445
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	296,715	798,885	1,119,792
Bilingual Education	14	25,029	129,019	414,298
Virtual Education	15	0	0	0
Capital Outlay	16	4,264,121	4,420,817	4,242,793
Driver Training	18	113,406	109,716	104,541
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	734,398	904,795	724,759
Professional Development	26	676,474	642,155	743,537
Parent Education Program	28	232,812	240,546	241,705
Summer School	29	174,755	154,326	146,592
Special Education	30	2,857,528	3,327,687	4,328,098
Cost of Living	33	0	0	0
Vocational Education	34	705,974	767,925	916,687
Gifts/Grants	35	44,261	64,809	89,975
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	3,853,680	4,031,973	4,390,852
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	1,845,906	1,845,906	1,845,906
Text Book & Student Material	55	1,257,612	1,314,850	1,569,784
Activity Fund	56	323,317	323,317	435,007
Tuition Reimbursement	57	0	0	0
Bond and Interest #1	62	2,211,902	2,354,664	3,708,089
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
USD TOTAL		19,451,708	21,364,980	25,415,412
Enrollment (FTE)*		4626.5	4641	4,641
Amount per Pupil		4204	4604	5476
Special Assessment	87	0	0	0
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Lib. Emp. Benefits	83	0	0	0
Recreation Commission	84	324,757	328,437	308,709
Rec. Comm. Emp. Benefits	86	82,718	82,167	76,868
OTHER TOTAL	xxxx	407,475	410,604	385,577

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

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

\*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.

USD# 308  
AVERAGE SALARY

	2008-10 Actual			2010-11 Actual			2011-12 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	32.0	2,687,247	80,851	31.0	2,620,204	84,523	30.0	2,575,893	85,863
Teachers (Full Time)	342.0	18,364,008	53,696	332.0	17,624,600	53,289	333.0	17,788,540	53,382
Other Certified (Licensed) Personnel	73.8	2,318,811	31,537	81.8	3,084,281	37,798	71.2	2,916,607	40,850
Classified Personnel	285.0	8,095,732	27,443	282.3	7,910,003	28,020	278.7	7,876,168	28,280
Substitutes/Temporary Help	XXXXX	437,882	XXXXXXX	XXXXX	534,393	XXXXXXX	XXXXX	535,000	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.

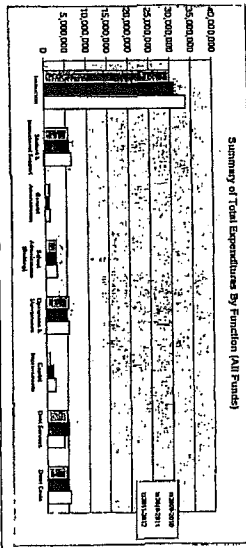
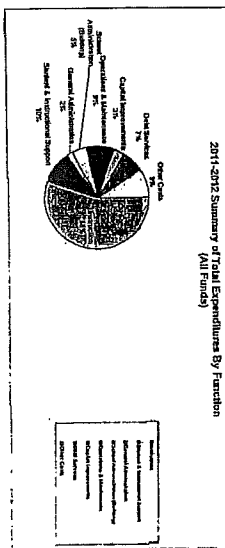
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Salaries

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Summary



Function	2008-2010 Actual	% of Total	2011-2012 Budget	% of Total
Instruction	29,874,881	55%	30,282,781	56%
Student & Instructional Support	5,929,088	10%	5,855,792	10%
General Administration	1,098,466	2%	882,418	2%
School Administration (Funding)	2,515,600	5%	2,469,675	4%
Operations & Maintenance	5,373,285	10%	4,845,294	9%
Capital Improvements	848,384	2%	1,629,268	3%
Other Services	4,088,283	8%	5,189,702	9%
Other Costs	4,859,071	9%	4,880,289	9%
Total Expenditures	54,818,390	100%	54,457,315	100%
Percent Paid	\$11,948		\$12,288	

Function	2008-2010 Actual	% of Total	2011-2012 Budget	% of Total
Instruction	29,874,881	55%	30,282,781	56%
Student & Instructional Support	5,929,088	10%	5,855,792	10%
General Administration	1,098,466	2%	882,418	2%
School Administration (Funding)	2,515,600	5%	2,469,675	4%
Operations & Maintenance	5,373,285	10%	4,845,294	9%
Capital Improvements	848,384	2%	1,629,268	3%
Other Services	4,088,283	8%	5,189,702	9%
Other Costs	4,859,071	9%	4,880,289	9%
Total Expenditures	54,818,390	100%	54,457,315	100%
Percent Paid	\$11,948		\$12,288	

Summary of Total Expenditures By Function (All Funds)

USD#

308

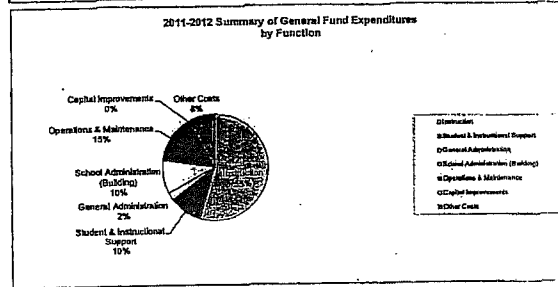
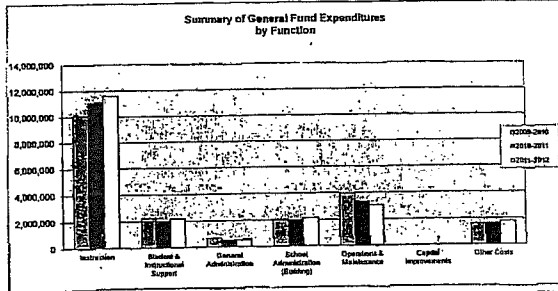
USD308 014830



Summary of General Expenditures by Function

	2008-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% Inc/dec	2011-2012 Budget	% of Tot	% Inc/dec
Instruction	10,031,149	49%	11,088,814	54%	10%	11,807,266	55%	5%
Student & Instructional Support	2,244,890	11%	2,014,901	10%	-10%	2,183,611	10%	8%
General Administration	668,318	3%	498,297	2%	-27%	512,031	2%	5%
School Administration (Building)	2,025,896	10%	1,846,602	9%	-4%	2,127,197	10%	9%
Operations & Maintenance	3,944,511	19%	3,357,490	16%	-15%	3,068,633	14%	-9%
Capital Improvements	7,413	0%	8,035	0%	8%	10,000	0%	17%
Other Costs	1,898,544	9%	1,642,757	8%	-2%	1,775,441	8%	8%
Total Expenditures	20,578,511	100%	20,558,338	100%	0%	21,285,079	100%	4%
Amount per Pupil	\$4,448		\$4,430		0%	\$4,585		4%

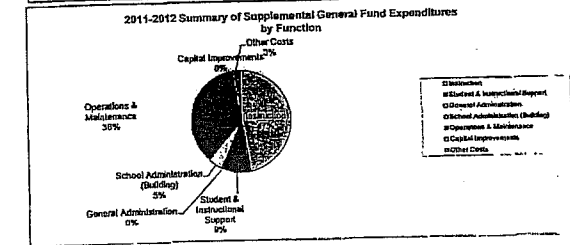
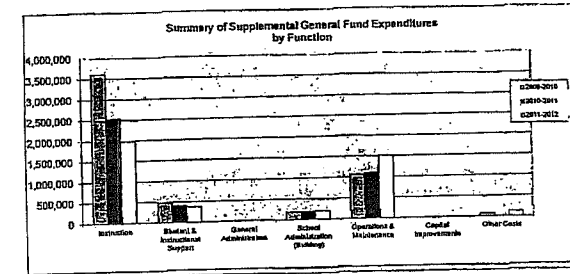
The Summary of General Fund Expenditures chart information comes from pages 8-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures by Function

	2008-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% Inc/dec	2011-2012 Budget	% of Tot	% Inc/dec
Instruction	3,308,446	67%	2,518,278	60%	-30%	1,974,190	47%	-22%
Student & Instructional Support	468,651	9%	396,290	6%	-15%	370,039	6%	-7%
General Administration	16,329	0%	20,852	0%	27%	21,575	1%	3%
School Administration (Building)	182,937	3%	164,848	4%	1%	193,955	5%	5%
Operations & Maintenance	1,052,238	20%	1,092,930	28%	4%	1,500,567	38%	38%
Capital Improvements	2,816	0%	0	0%	-100%	0	0%	0%
Other Costs	68,481	1%	0	0%	-100%	112,025	3%	0%
Total Expenditures	5,305,888	100%	4,213,239	100%	-22%	4,175,381	100%	-1%
Amount per Pupil	\$1,186		\$908		-22%	\$900		-1%

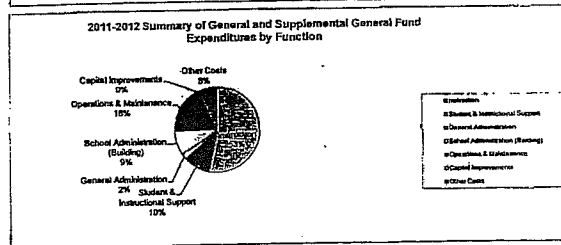
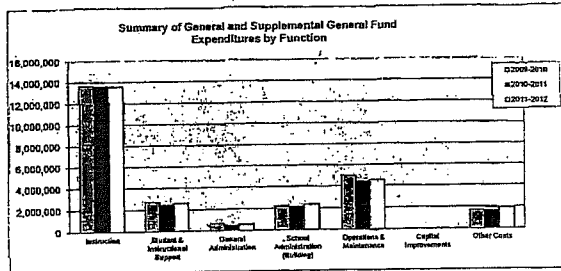
The Summary of Supplemental General Fund Expenditures chart information comes from pages 8-13 and only uses the "Supplemental General Fund" line items.



USD# 308  
 Summary of General and Supplemental General Fund Expenditures by Function

	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% Inc/dec	2011-2012 Budget	% of Tot	% Inc/dec
Instruction	13,087,895	53%	13,005,003	55%	-1%	13,581,458	52%	0%
Student & Instructional Support	2,713,641	10%	2,413,431	10%	-11%	2,553,850	10%	6%
General Administration	884,847	3%	510,249	2%	-25%	533,608	2%	5%
School Administration (Building)	2,208,823	9%	2,131,450	8%	-3%	2,321,182	8%	9%
Operations & Maintenance	4,898,749	19%	4,480,230	18%	-11%	4,573,100	18%	3%
Capital Improvements	10,020	0%	8,595	0%	-15%	10,000	0%	17%
Other Costs	1,672,955	6%	1,642,757	7%	-2%	1,687,489	7%	15%
Total Expenditures	25,974,479	100%	24,771,579	100%	-5%	25,480,480	100%	3%
Amount per Pupil	\$6,814		\$5,339		-5%	\$5,496		3%

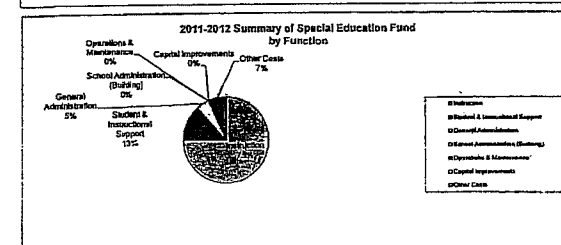
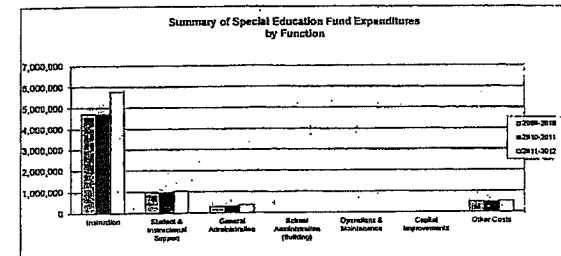
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-12 and adds together the "General Fund" and "Supplemental General Fund" line items.



USD# 308  
 Summary of Special Education Fund Expenditures by Function

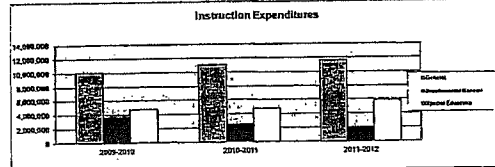
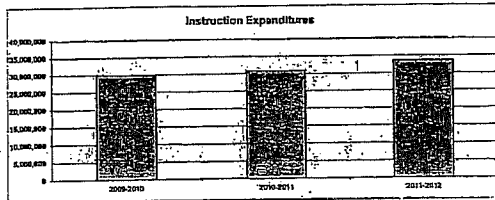
	2009-2010 Actual	% of Tot	2010-2011 Actual	% of Tot	% Inc/dec	2011-2012 Budget	% of Tot	% Inc/dec
Instruction	4,723,492	73%	4,721,116	73%	0%	5,777,028	75%	22%
Student & Instructional Support	821,637	15%	954,468	15%	-2%	1,031,759	13%	7%
General Administration	295,415	5%	320,953	5%	8%	372,027	5%	16%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	1,000	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	488,624	8%	475,423	7%	-2%	512,452	7%	8%
Total Expenditures	6,488,188	100%	6,481,953	100%	0%	7,894,266	100%	19%
Amount per Pupil	\$1,402		\$1,387		0%	\$1,658		19%

The Summary of Special Education Fund Expenditures chart information comes from pages 8-13 and only uses the "Special Education Fund" line items. (Total expenditures exclude Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)



USD# 308  
Instruction Expenditures (1000)

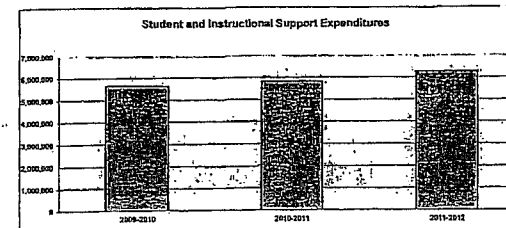
	2008-2010 Actual	2010-2011 Actual	% Incr/ dec	2011-2012 Budget	% Incr/ dec
General	10,081,448	11,088,814	10%	11,807,288	5%
Federal Funds	3,880,444	3,587,376	-8%	3,663,789	2%
Supplemental General	3,605,446	2,516,279	-30%	1,974,190	-22%
At Risk (4yr Old)	128,056	122,643	-4%	177,207	16%
At Risk (K-12)	3,877,999	4,438,912	14%	4,622,189	17%
Bilingual Education	322,228	280,939	-13%	452,381	61%
Visual Education	0	0	0%	0	0%
Capital Outlay	132,044	25,674	-19%	182,806	81%
Driver Education	3,630	5,175	40%	20,000	285%
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	23,838	8,212	-79%	117,882	1797%
Special Education	4,723,492	4,721,146	0%	5,777,020	22%
Cost of Living	0	0	0%	0	0%
Vocational Education	1,894,193	1,971,932	4%	2,358,960	20%
Gifts/Grants	14,400	13,933	-3%	106,425	827%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	1,457,847	1,255,713	-14%	2,323,076	85%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	42,913	24,801	-42%	0	-100%
Activity Fund	0	742,352	0%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
Non-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	29,974,981	30,828,761	3%	33,678,183	9%
Enrollment (FTE)	4,468.3	4,641.0	4%	4,641.0	0%
Amount per Pupil	6,479	6,643	3%	7,257	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	29,974,981	30,828,761	3%	33,678,183	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.

USD# 308  
Student and Instructional Support Expenditures (2100 & 2200)

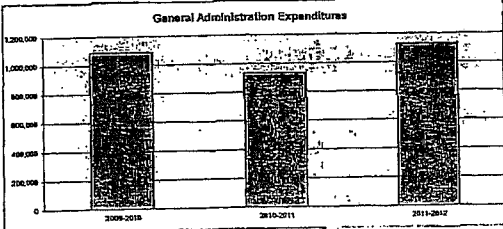
	2008-2010 Actual	2010-2011 Actual	% Incr/ dec	2011-2012 Budget	% Incr/ dec
General	2,244,990	2,014,901	-10%	2,183,811	8%
Federal Funds	1,434,854	1,813,654	26%	1,463,000	-20%
Supplemental General	469,531	388,230	-15%	370,059	-5%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	107,942	0%	0	-100%
Bilingual Education	0	0	0%	0	0%
Visual Education	0	0	0%	0	0%
Capital Outlay	1,539	0	-100%	21,099	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	34,946	12,882	-12%	547,340	289%
Parent Education Program	223,981	230,598	3%	283,024	14%
Summer School	2,181	2,182	0%	4,902	127%
Special Education	981,637	964,488	-2%	1,031,739	7%
Cost of Living	0	0	0%	0	0%
Vocational Education	14,435	7,211	-50%	16,400	127%
Gifts/Grants	7,059	3,801	-45%	10,000	176%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	242,841	208,182	-14%	381,399	85%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	2,100	8,188	289%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
Non-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	5,859,038	5,835,783	3%	6,272,573	7%
Enrollment (FTE)	4,628.6	4,641.0	0%	4,641.0	0%
Amount per Pupil	1,223	1,257	3%	1,352	7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	5,859,038	5,835,783	3%	6,272,573	7%
Amount per Pupil	\$1,223	\$1,257	3%	\$1,351	7%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.  
Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.  
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

General Administration Expenditures (2300)

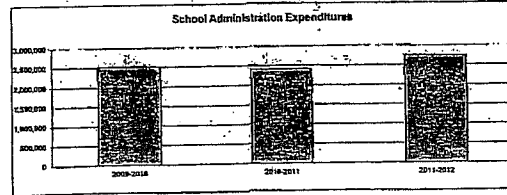
	2009-2010 Actual	2010-2011 Actual	% Incl dec	2011-2012 Budget	% Incl dec
General	668,318	489,297	-27%	512,081	5%
Federal Funds	5,414	7,507	42%	5,500	-29%
Supplemental General	16,578	20,652	27%	21,575	3%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Regional Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	63,000	0%
Driver Training	0	0	0%	0	0%
Declining Enrolment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	208,415	320,863	8%	372,627	16%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Collaborative	59,819	56,000	-6%	85,000	52%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	44,171	37,484	-15%	69,340	85%
KPER'S Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	1,000,465	832,418	-14%	1,128,478	21%
Enrollment (FTE)	4,603.9	4,641.0	0%	4,641.0	0%
Amount per Pupil	238	201	-16%	243	21%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,000,465	832,418	-14%	1,128,478	21%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.  
 Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.  
 \*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

School Administration Expenditures (2400)

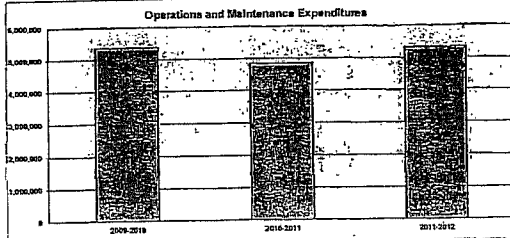
	2009-2010 Actual	2010-2011 Actual	% Incl dec	2011-2012 Budget	% Incl dec
General	2,025,688	1,846,802	-4%	2,127,127	9%
Federal Funds	0	0	0%	0	0%
Supplemental General	182,637	184,846	1%	193,965	5%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Blended Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	16,500	0%
Driver Training	0	0	0%	0	0%
Declining Enrolment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	102	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	152,438	147,031	-4%	183,195	11%
Gift/Growth	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPER'S Spec. Ret. Contribution	154,959	131,084	-15%	242,700	85%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	2,515,688	2,409,670	-4%	2,743,650	14%
Enrollment (FTE)	4,603.9	4,641.0	0%	4,641.0	0%
Amount per Pupil	544	519	-5%	591	14%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,515,688	2,409,670	-4%	2,743,650	14%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.  
 Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.  
 \*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Operations and Maintenance Expenditures (2600)

	2009-2010 Actual	2010-2011 Actual	% Incr/ dec	2011-2012 Budget	% Incr/ dec
General	3,844,511	3,367,400	-15%	3,069,533	-9%
Federal Funds	89,619	70,804	-28%	132,109	87%
Supplemental General	1,052,329	1,022,830	4%	1,603,567	30%
At Risk (FV-02)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	13,180	2,529	-79%	0	-100%
Driver Training	0	0	0%	0	0%
Outlying Environment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	26,884	37,814	41%	69,334	136%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	1,000	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	80,249	142,383	138%	273,882	97%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
Special Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPER'S Spec. Ret. Contribution	178,983	131,194	-26%	242,709	85%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
Non-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>5,373,365</b>	<b>4,845,364</b>	<b>-10%</b>	<b>5,318,125</b>	<b>10%</b>
Enrollment (FTE)*	4,626.5	4,641.0	0%	4,641.0	0%
Amount per Pupil	1,161	1,044	-10%	1,146	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>5,373,365</b>	<b>4,845,364</b>	<b>-10%</b>	<b>5,318,125</b>	<b>10%</b>



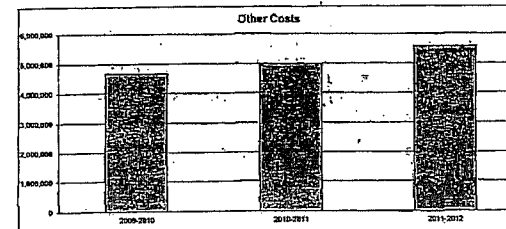
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2009-2010 Actual	2010-2011 Actual	% Incr/ dec	2011-2012 Budget	% Incr/ dec
General	1,806,544	1,542,757	-2%	1,775,441	8%
Federal Funds	186,204	187,185	+1%	236,220	20%
Supplemental General	66,451	0	-100%	112,826	0%
At Risk (FV-02)	28,312	41,838	+38%	61,640	47%
At Risk (K-12)	0	385	+30%	10,000	2467%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	5,560	0	-100%	0	0%
Driver Training	0	0	0%	0	0%
Outlying Environment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	2,081,785	2,474,010	19%	2,692,837	5%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	485,824	475,423	-2%	512,452	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	5,569	11,879	110%	0	-100%
Gifts/Grants	20,001	16,444	-18%	44,550	171%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPER'S Spec. Ret. Contribution	132,514	112,452	-15%	208,036	65%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	7,923	0%	0	-100%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
Non-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>4,663,071</b>	<b>4,980,289</b>	<b>7%</b>	<b>5,543,191</b>	<b>12%</b>
Enrollment (FTE)*	4,626.5	4,641.0	0%	4,641.0	0%
Amount per Pupil	1,008	1,073	8%	1,193	12%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>4,663,071</b>	<b>4,980,289</b>	<b>7%</b>	<b>5,543,191</b>	<b>12%</b>



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

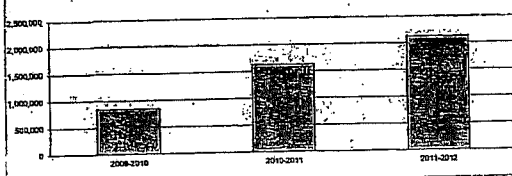
Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

Capital Improvements Expenditures (4000)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	7,413	8,635	16%	10,000	17%
Federal Funds	9,349	3,473	-63%	5,000	44%
Supplemental General	2,615	0	0%	0	0%
All Risk (yr 01)	0	0	0%	0	0%
All Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	829,006	1,816,268	95%	2,116,591	31%
Driver Training	0	0	0%	0	0%
Deaf/Blind Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
KPERG Spec. Ret. Contribution	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Voucher	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SubTOTAL	848,384	1,828,309	92%	2,131,591	31%
Enrollment (FTE)	548,585	1,529,300	92%	4,641.0	0%
Amount per Pupil	183	351	91%	459	31%
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	848,384	1,828,309	92%	2,131,591	31%

Capital Improvements (4000)



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

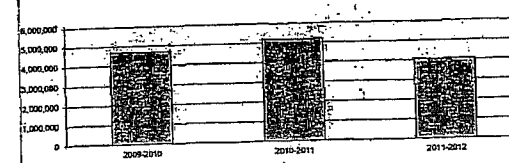
Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

Debt Services Expenditures (5100)

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
All Risk (yr 01)	0	0	0%	0	0%
All Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Deaf/Blind Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
KPERG Spec. Ret. Contribution	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	4,893,585	5,196,705	11%	4,057,235	-22%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Voucher	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SubTOTAL	4,893,585	5,196,705	11%	4,057,235	-22%
Enrollment (FTE)	4,826.5	4,641.0	0%	874	-22%
Amount per Pupil	1,014	1,120	10%	874	-22%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,893,585	5,196,705	11%	4,057,235	-22%

Debt Services (5100)



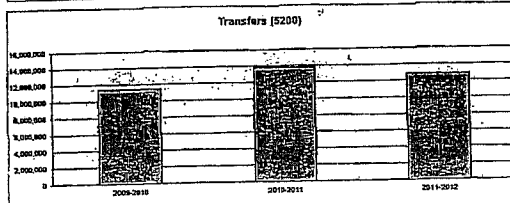
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (\$200)

	2008-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Budget	% inc/ dec
General	8,898,219	9,300,942	5%	7,840,342	-16%
Federal Funds	0	0	0%	0	0%
Supplemental General	2,500,262	4,499,973	80%	4,558,638	7%
At Risk (K-12)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	132,211	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Outgoing Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	248,000	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Activity Fund	0	0	0%	0	0%
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SubTOTAL	11,398,782	13,797,915	21%	12,818,891	-7%
Enrollment (FTE)	4,628.5	4,641.0	0%	4,641.0	0%
Amount per Pupil	2,464	2,973	21%	2,762	-7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	11,398,782	13,797,915	21%	12,818,891	-7%



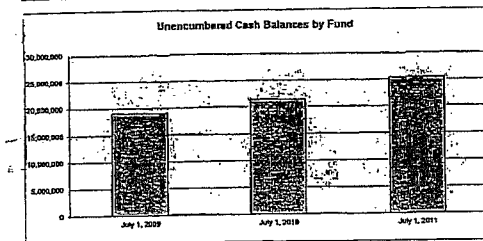
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Miscellaneous Information  
Unencumbered Cash Balance by Fund

	July 1, 2009	July 1, 2010	July 1, 2011
General	2,312	0	120,933
Federal Funds	-141,206	-365,045	-74,351
Supplemental General	187,592	283,197	308,410
At Risk (Kyr OId)	15,123	15,438	36,445
At Risk (K-12)	256,715	796,885	1,119,792
Bilingual Education	25,529	0	414,298
Virtual Education	0	0	129,019
Capital Outlay	4,264,321	4,420,817	4,242,763
Driver Training	113,405	109,716	104,541
Outgoing Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	734,388	804,785	724,759
Professional Development	676,474	642,155	743,537
Parent Education Program	232,812	240,548	241,705
Summer School	174,753	154,328	148,592
Special Education	2,857,529	3,327,887	4,328,050
Cost of Living	0	0	0
Vocational Education	705,874	781,905	818,687
Gifts/Grants	44,261	54,809	89,878
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	3,653,680	4,031,873	4,350,852
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	1,345,366	1,845,586	1,845,586
Text Book & Student Material	1,257,612	1,314,850	1,509,784
Activity Fund	0	323,317	435,007
Bond and Interest #1	2,211,802	2,354,664	3,119,059
Bond and Interest #2	0	0	0
No-Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SubTOTAL	19,128,391	21,384,080	25,418,412
Enrollment (FTE)	4,641.0	4,641.0	4,641.0
Amount per Pupil	4,135	4,604	5,476
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	19,128,391	21,384,080	25,418,412



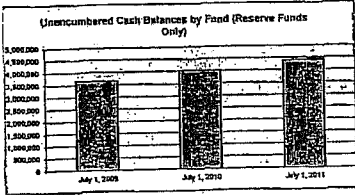
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

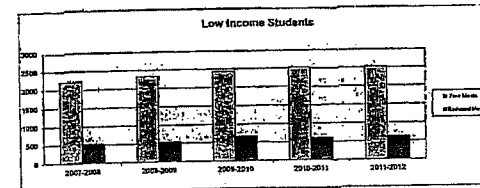
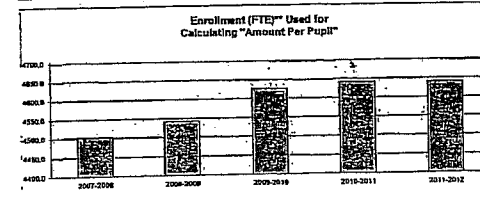
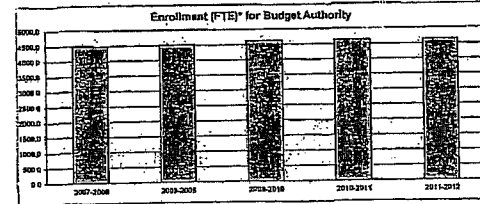
Reserve Funds  
Unencumbered Cash Balance

	July 1, 2009	July 1, 2010	July 1, 2011
Special Reserve	3,853,680	4,851,973	4,390,852
TOTAL OTHER	3,853,680	4,631,973	4,390,852
Amount per Pupil	\$790	\$946	\$946



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

	2007-2008 Actual	2008-2009 Actual	% Incr/ dec	2009-2010 Actual	% Incr/ dec	2010-2011 Actual	% Incr/ dec	2011-2012 Budget	% Incr/ dec
Enrollment (FTE)**	4,482.5	4,514.4	1%	4,628.5	2%	4,841.0	0%	4,841.5	0%
Enrollment (FTE)**	4,502.5	4,542.4	1%	4,628.5	2%	4,841.0	0%	4,841.0	0%
Number of Students - Free Meals	2,721	2,754	5%	2,435	4%	2,528	4%	2,528	0%
Number of Students - Reduced Meals	524	532	1%	683	25%	820	-8%	820	0%



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

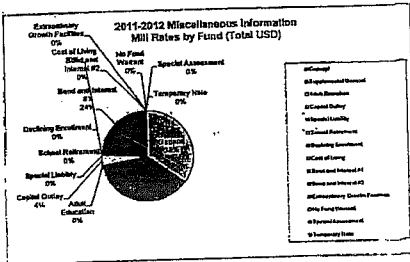
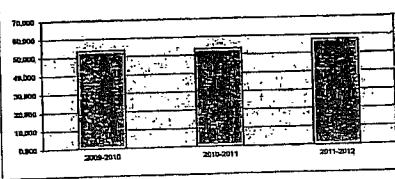
\*\* FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and 30-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.



Miscellaneous Information  
MII Rates by Fund

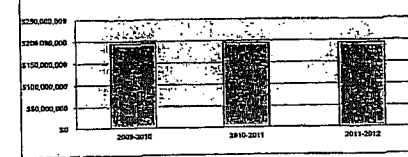
	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
General	20,000	20,000	20,000
Supplemental General	18,310	19,580	21,460
Adult Education	0,000	0,000	0,000
Charter Outlay	3,850	3,900	2,000
Declining Equalization	0,000	0,000	0,000
Cost of Living	0,000	0,000	0,000
Special Liability	0,000	0,000	0,000
School Retirement	0,000	0,000	0,000
Extraordinary Growth Facilities	0,000	0,000	0,000
Bond and Interest #1	11,350	11,900	14,000
Bond and Interest #2	0,000	0,000	0,000
No Fund Waiver	0,000	0,000	0,000
Special Assessment	0,000	0,000	0,000
Temporary Note	0,000	0,000	67,400
TOTAL USD	53,610	53,480	67,400
Historical Museum	0,000	0,000	0,000
Public Library Board	0,000	0,000	0,000
Public Library Bnd & Emp Bnd	0,000	0,000	0,000
Recreation Commission	4,000	4,000	4,000
Rec Center Employee Bnd	0,000	0,940	1,000
TOTAL OTHER	4,000	4,940	5,000

Total USD MII Rates



	2009-2010 Actual	2010-2011 Actual	2011-2012 Budget
Assessed Valuation	\$195,488,189	\$194,801,294	\$194,030,352
Bonded Indebtedness	\$92,025,000	\$80,950,000	\$79,335,000

Assessed Valuation



Bonded Indebtedness

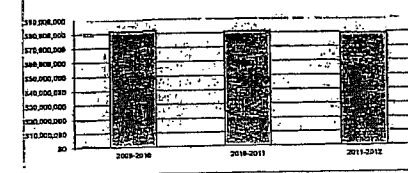


Exhibit 6 FY11.12

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Fund	2011-12		July 1, 2011		Estimated Sources of Revenue-2011-12			Estimated	
	Amount	Balance	2011-12	Balance	Federal	State	Local	Other	2011-12
General	28,125,721	28,125,721	28,572,416	28,572,416	0	28,572,416	0	0	28,572,416
Supplemental General	6,773,519	6,773,519	4,395,528	4,395,528	0	0	0	4,395,528	4,395,528
Adult Education	0	0	0	0	0	0	0	0	0
AI Plan (K-9)	238,847	238,847	0	0	0	0	187,408	0	187,408
Adult Supplemental Education	0	0	0	0	0	0	4,395,088	0	4,395,088
ALPHA (K-12)	5,682,400	5,682,400	1,119,700	1,119,700	0	0	0	0	1,119,700
ALPHA (13-18)	462,361	462,361	414,296	414,296	0	0	0	0	414,296
Virtual Education	2,400,000	2,400,000	4,242,793	4,242,793	0	0	13,000	600,000	4,855,793
Capital Outlay	20,000	20,000	104,841	104,841	0	0	0	0	104,841
Driver Training	0	0	0	0	0	0	0	0	0
Debt Retirement	0	0	0	0	0	0	0	0	0
Extraordinary School Program	2,892,181	2,892,181	21,280	21,280	1,577,847	1,000	0	0	1,578,847
Professional Development	647,400	647,400	743,637	743,637	0	0	0	0	743,637
Parent Education Program	263,024	263,024	241,705	241,705	0	0	0	0	241,705
Summer School	122,856	122,856	146,592	146,592	0	0	0	0	146,592
Special Education	7,694,288	7,694,288	4,226,098	4,226,098	0	0	0	0	4,226,098
Vocational Education	2,816,472	2,816,472	0	0	0	0	0	0	0
Special Education Fund	0	0	4,300,852	4,300,852	0	0	0	0	4,300,852
Gifts and Grants	239,975	239,975	89,975	89,975	0	0	0	0	89,975
Textbook & Student Materials Revolving	0	0	1,609,784	1,609,784	0	0	0	0	1,609,784
School Retirement	0	0	0	0	0	0	0	0	0
Excess Utility Growth Facilities	0	0	0	0	0	0	0	0	0
Excess Utility Growth Facilities	3,487,268	3,487,268	3,467,268	3,467,268	0	0	0	0	3,467,268
Compliance Contribution	0	0	0	0	0	0	0	0	0
Contingency Reserve	0	0	1,845,006	1,845,006	0	0	0	0	1,845,006
Ability Funds	0	0	435,007	435,007	0	0	0	0	435,007
Tuition Reimbursement	4,051,205	4,051,205	3,705,099	3,705,099	0	0	0	0	3,705,099
Bond and Interest #1	0	0	1,744,611	1,744,611	0	0	0	0	1,744,611
Bond and Interest #2	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0	0
Federal Funds	5,485,616	5,485,616	5,650,000	5,650,000	5,650,000	0	0	0	5,650,000
Cost of Living	12,483,959	12,483,959	35,330,326	35,330,326	7,137,647	14,000	12,815,691	11,617,288	35,330,326
Lease Payments	12,816,891	12,816,891	0	0	0	0	0	0	0
TOTAL Budget Expenditures	\$50,646,089	\$50,646,089	\$50,646,089	\$50,646,089	\$50,646,089	\$50,646,089	\$50,646,089	\$50,646,089	\$50,646,089

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3.1 Fiscal Resources— Be great stewards of taxpayer dollars. Project, secure and manage the fiscal resources and assets of the school district ethically and effectively to support achievement of the strategic goals.	3.1.1 Budget allocations will efficiently align available resources to meet programming needs of students.	<ul style="list-style-type: none"> <li>Implement a budget process in FY 11.12 that incorporates additional community input.</li> <li>Prepare cost analysis and possible impacts for all budget reduction suggestions.</li> </ul>	Lori Blakesley
	3.1.2 Design, deploy and monitor systems that insure effective internal controls of district assets.	<ul style="list-style-type: none"> <li>Continue to update new technology in the area of on-line fee payments.</li> <li>Address and correct all audit management items listed as areas to improve.</li> <li>Year Two of Three - Develop &amp; Deploy Standardized Internal Control Processes for all building controlled funds. (Activity, Athletic, Clubs). Committee is made up of key staff members going through a PDSA cycle. The areas of work will include: Student Governance, General Bookkeeping, Cash &amp; Cash Handling, Sales, Revenues, Receivables, Expenditures, Purchases, Payables, Inventories, Equipment, Assets, Financial Statement Preparation &amp; Reporting, Insurance, Donated Funds, Fund Raisers, Records Retention.</li> <li>Continue with the implementation of the new classified hourly time keeping system. Processes will be reviewed once all users are on and using the system.</li> </ul>	Lori Blakesley
	3.1.3 Assure that all organizational assets are adequately protected, properly maintained, appropriately used, and not placed at undue risk.	<ul style="list-style-type: none"> <li>Continue daily monitoring of cash flows in order to protect District cash and pay staff and bills timely.</li> </ul>	Lori Blakesley
	3.1.4 Provide continuous training for business office	<ul style="list-style-type: none"> <li>Continue Training &amp; Customer Service: KASBO,</li> </ul>	Lori Blakesley

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	<p>staff and necessary building staff to address changing state/federal accountability requirements, technology changes and reporting requirements.</p>	<p>Skyward, KPERS, Budget Reviews, Medicaid, American Fidelity; 403(b), USA. (Throughout year)</p> <ul style="list-style-type: none"> <li>• Continued work on customer service goals.</li> <li>• Continue Review all processes and guidelines with ALT and Secretarial/Clerical team.</li> </ul>	
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