Minutes

USD #112 Board of Education met Wednesday evening, Aug. 23, 2017, for a special meeting, beginning at 6:00 p.m. at Central Plains Elementary School in Holyrood, KS with the following attending:

Board Members:

Jacob Charvat (absent)
Michelle Brokes
Tony Zink
Dennis Rolfs (absent)
Brad Schiermeyer
Jerry Bieberle
Cherlyn Maier (absent)

Also attending were Diane Ney, Board Clerk and John Sherman, school district attorney.

Board Clerk Diane Ney conducted the budget hearing for the 2017-2018 school year. She reviewed the district's assessed valuation and the mill levies for the general fund, local option budget and capital outlay fund. The local option budget and capital outlay mill levies increased, but the overall mill levy decreased by 1.834 mills over last year, as the bond will be paid off in September, so no mills are needed generate tax dollars. She also reviewed the Form 150, which calculates the General Fund budget this year as the school finance law changed to once again, count students. Other items discussed were the 4-yr old At Risk Fund, K-12 At Risk Fund, and other funds affected by the actual student enrollment.

On motion by Tony Zink and seconded by Brad Schiermeyer, the board voted 4-0 to approve the 2017-2018 budget as presented.

On motion by Tony Zink and seconded by Brad Schiermeyer, the board voted 4-0 to go into Executive Session at 6:30 p.m., for 15 minutes, with John Sherman and Diane Ney, to discuss matters relating to certified teachers' salaries, pursuant to the exception for employer-employee negotiations under KOMA, and return to open meeting at 6:45 p.m.

The board returned to open meeting at 6:45 p.m.

On motion by Tony Zink and seconded by Jerry Bieberle, the board voted 4-0 to approve the proposed 2017-2018 negotiated agreement, contingent upon ratification by the teachers.

On motion by Tony Zink and seconded by Brad Schiermeyer, the board voted 4-0 to increase the salary for the Local Consolidated Plan (LCP) director to $5000 annually and also a salary increase for the Lakeside Learning Center (LLC) director to $5000 annually for the 2017-2018 school year.

On motion by Tony Zink and seconded by Jerry Bieberle, the board voted 4-0 to go into Executive Session at 7:00 p.m., for 10 minutes, with John Sherman and Diane Ney, to discuss matters relating to certified teachers' salaries, pursuant to the exception for employer-employee negotiations under KOMA, and return to open meeting at 7:10 p.m.

The board returned to open meeting at 7:10 p.m.

On motion by Jerry Bieberle and seconded by Brad Schiermeyer, the board voted 4-0 to adjourn the meeting at 7:10 p.m.

Diane R Ney

Clerk

President

WAIVER OF NOTICE OF SPECIAL BOARD MEETING

USD #112

We the undersigned Board members hereby waive any notice, required under the provisions of K.S.A. 72-8205, of a special board meeting, as to the time, place and purpose of the special meeting of the Board of Education of Unified School District No. 112, Ellsworth County, State of Kansas, held on the **23rd** day of **August**, **2017**, beginning at **6:00 p.m.** and consent to the transaction of the following Board business at said meeting:

2017-2018 Budget Hearing and approval

Executive Session:

Negotiations

Discussion and possible action:

Negotiations and administrative salaries

Dated: Aug. 23, 2017

Dennis Rolfs

Budget Hearing

Aug. 23, 2017

USD 112
2017-2018 Budget

Form 0-135-150
6/2017

USD# 112

USD Form 150
2017-2018
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 21

1. 2017-18 Adjusted FTE enrollment (Excludes 4 yr old at-risk.) (from Table I or Table IV) = 481.9

2. Estimated 9-20-2017 4yr old at risk FTE enrollment (f) (Must be approved.)(At-risk students count as .5 FTE)
20.0 + 0.0 = 20.0

3. 2017-18 Total Adjusted FTE Enrollment including 4 yr old at risk (Line 1 + Line 2) = 501.9

4. Estimated 9-20-2017 weighted low enrollment and high enrollment.
(from line 3) 501.9 x 0.415591 factor (from Table II) = 208.6

5. Estimated 2017-18 Bilingual Weighting (a) (b) = 0.0
A. (9/20/17 Contact Hrs 0.0 + 2/20/18 Contact Hrs 0.0) / 6 x 0.395 = 0.0
B. (9/20/17 ELL Headcount 0 + 2/20/18 ELL Hdct 0) x .185 = 0.0
Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2017-18 weighted Career Technical Education (CTE) weighting (c)
(9/20/17 CTE contact hrs 150.0 + 2/20/18 contact hrs 0.0) / 6 x 0.5 = 12.5

7. Estimated 2017-18 At-Risk Student weighting (d)
A. 9/20/17 Hdct 455 + 2/20/18 Hdct 0 x 10% = 46
B. 9/20/17 Free Lunch 185 + 2/20/18 Free Lunch 0 = 185
C. 2017-18 Adjusted Free Lunch Headcount (Max 7A or 7B) 185 x 0.484 = 89.5

8. Estimated 2017-18 High-Density At-Risk Student Weighting (from Table VI, Line 2) = 7.3

9. Estimated 2017-18 School Facilities Weighting (e)
9/20/17 School Facilities FTE 0.0 + 2/20 School Facilities FTE 0.0 x 0.25 = 0.0

10. Estimated 2017-18 Transportation Weighting (Table III, Line 6) 303,538 + $4,006 = 75.8

11. Estimated 2017-18 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 + $4,006 = 0.0

12. Estimated Special Education weighting. Amount of Sp. Ed. Funding (g) 530,800 + $4,006 = 132.5

13. Estimated Declining Enrollment weighting. Amount approved by Board of Tax Appeals. 0 x .50 + $4,006 = 0.0

14. Estimated FHSU Math & Science Academy FTE enrollment = 0.0

15. Estimated 2017-18 Virtual State Aid (Table V, Line 4) = $185,635

16. Estimated 2017-2018 operating budget. (Lines 3 through 14 times BASE + Line 15) 1,028.1 x $4,006 + 185635 = $4,304,204

17. Estimated Cost of Living weighting (Must have 31% LOB) $0 (maximum allowed for this district) + $4,006 (Amt district will use, up to the maximum) = 0.0

18. Total 2017-2018 operating budget. (Include Cost of Living and FHSU) 1,028.1 x $4,006 + 185635 = $4,304,204

19. 2017-18 Extraordinary Need State Aid (General Fund) = $0

20. Total General Fund Budget Authority (Form 150 Line 18 + Line 19) = $4,304,204

Local Option Budget -- See Form 155

21. Estimated 2017-2018 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed)
(Lines 3 through 11 + 13 + 17) = 895.6 x 4490 = $4021244 + 685,976 (Spec Ed) = $4,707,220

TABLE I - Declining Enrollment Calculation

USD# 112

1. September 20, 2016, FTE enrollment (Excludes 4 yr old at risk students; excludes Kindergarten.)	=	453.9
2. September 20, 2015, FTE enrollment (Excludes 4 yr old at risk students; excludes Kindergarten.)	=	418.0
3. FTE adjusted enrollment for budget purposes (higher of line 1 or 2).	=	453.9
Total FTE adjusted enrollment including Kindergarten FTE to fund as 1.0. (Goes to page 1, line 1 if no military provision; see Table IV.)	=	481.9

TABLE II - Low and High Enrollment Weighting

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

'E' is 2017-2018 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

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

TABLE III - Transportation Weighting

1. Area of district in square miles 9-20-2017					=	582.8
2. All public pupils transported or for whom transportation is being made available 9-20-2017 who reside in the district 2.5 miles or more (Estimated)	244.0	+	2-20-18	0.0	=	244.0
3. Index of density = Line 2	244.0	divided by Line 1		582.8	=	0.42
4. Using index of density (Line 3), determine transportation weighting factor.					=	0.2667
5. Estimated weighted FTE for transportation. 9-20-2017 number of resident students over 2.5 miles (line 2) 244.0	x	0.2667	factor (Line 4) (to Line 10, Page 1)		=	65.1
Take higher of 2017-18 Trans. State Aid 260,791	or 2016-17 Trans. State Aid	303,538	(to Line 10, Page 1)		=	303,538

TABLE IV - 2017 Senate Bill 19 Military Provision

USD# 112

1. Does the district qualify for the Military Provision (for declining enrollment)?	NO		
2. 2014-15 Audited FTE enrollment (excludes 4 yr old at-risk, Kindergarten and Virtual)		=	410.0
3. Estimated 2-20-2015 FTE of new students of military families, not enrolled on 9-20-2014. (Excludes 4 yr old at risk and Kindergarten) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
4. 2015-16 Audited FTE enrollment (excludes 4 yr old at-risk, Kindergarten and Virtual)		=	418.0
5. Estimated 2-20-2016 FTE of new students of military families, not enrolled on 9-20-2015. (Excludes 4 yr old at risk and Kindergarten) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
6. 2016-17 Audited FTE enrollment (excludes 4 yr old at-risk, Kindergarten and Virtual)		=	453.9
7. Estimated 2-20-2017 FTE of new students of military families, not enrolled on 9-20-2016. (Excludes 4 yr old at risk and Kindergarten) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	0.0	=	0.0
8. Sept. 20, 2014, FTE enrollment plus 2/20/15 Est. FTE (Excludes 4 yr old at risk, Kindergarten and virtual.)		=	410.0
9. Sept. 20, 2015, FTE enrollment plus 2/20/16 Est. FTE (Excludes 4 yr old at risk, Kindergarten and virtual.)		=	418.0
10. Sept. 20, 2016, FTE enrollment plus 2/20/17 Est. FTE (Excludes 4 yr old at risk, Kindergarten and virtual.)		=	453.9
11. 3 YR AVG FTE*: (410.0 (line 8) + 418.0 (line 9) + 453.9 (line 10))/3= 427.3 (goes to line 11)		=	0.0

* Excludes 4 yr old at risk, Kindergarten and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

12. 2017-18 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or 11).		=	453.9
13. 9/20/16 KDG Hdct as 1.0 28 + 2/20/17 Kindergarten Headcount as 1.0	0	=	28
14. Total FTE adjusted enrollment including Kindergarten FTE to fund as 1.0. (Goes to page 1, line 1 if eligible for military provision.)		=	481.9

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

USD# 112

1. Estimated 9/20/2017 FTE enrollment for full-time students enrolled in virtual programs.	35.0 X	$5,000	=	175,000
2. Estimated 9/20/2017 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	$1,700	=	0
3. Estimated Virtual Credits* (19 years and older).	15.00 X	$709	=	10,635
4. Estimated Virtual State Aid			=	$185,635

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

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

TABLE VI
High At-Risk Weighting Calculation

USD# 112

1. Estimated 2017-18 Free Lunch Percentage (1B divided by 1A)			=	40.66 %
A. 9/20/17 + 2/20/18 Headcount (from Open page)		= 455		
B. 9/20/17 + 2/20/18 Free Lunch Headcount (from Open page)		= 185		
2. Estimated 2017-18 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	7.3
A. USD Level (i or ii)		= 7.3		
i. High-Density At-Risk >= 50% (1B times 10.5%)	= 0.0			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	= 7.3			
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		= 0.0		

Page 1 footnotes:

(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2017 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0 ÷ 6 x 0.395 = 0.0000 (Record on Line 5)

(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2017 and multiplying by factor of 0.185. Total headcount 0 x 0.185 = 0.0000 (Record on Line 5)

(c) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2017 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 150.0 ÷ 6 = 25.0000 (Record on Line 6)

(d) USD must have an approved at-risk pupil assistance plan for the school district. The "adjusted free lunch" for districts guarantees the higher of 10% of their 9/20 plus 2/20 enrollment or 9/20 plus 2/20 free lunch headcount.

(e) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB. Only eligible to schools that a bond election prior to **July 1, 2015** and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.

(f) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(g) Comes from form 118 (line 20).

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

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

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

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-6448).
In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following 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:		281.5 X 0.25 = 70.4 X $4,006 = $282,022

Example #2: (For new additions)

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

Example:

New classroom A = 105 students for the day
New classroom B = 154 students for the day
New classroom C = 133 students for the day
New classroom D = 121 students for the day
TOTAL = 513

divide by 7 class periods
= 73.3 FTE

Weighting for above example: 73.3 X 0.25 = 18.3 X $4,006 = $73,310

ifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475.

Qualifying for Military Provision for Declining Enrollment (Goes to Table IV)

1. Did the district receive Federal Impact Aid? = NO
2. Did the district have a military dependent student enrolled during the 2016-17 school year? = NO
3. Did the district decline in enrollment for 2016-17 school year compared to the 2015-16 school year? = NO

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/18 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/17 Est. FTE Enrollment 425.0 = NO

USD# 112

FORM 155
2017-2018 LOCAL OPTION BUDGET

1. Authorized percent for 2017-18 school year (Max 30%) = 30.00 %

2. Authorized percent due to Election to increase LOB authority (Max 33%)
   Expires _____ = 0.00 %

3. As authorized by 2017 SB19, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)
   School year it expires Expires _____ 0.00 %

4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 30.00 %

5. COMPUTED LOB FOR 2017-2018
   (2017-18 LOB Base General Fund $ 4,707,220 X Line 4) ..... $ 1,412,166

6. ADOPTED LOB FOR 2017-2018 IF LESS THAN Line 5..... $ _____

	2014-2015 Budget	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget
General Fund:	$ 5,412,512.00	$ 4,084,018.00	$ 3,967,503.00	$ 4,304,204.00
Local Option Budget:	$ 1,304,810.00	$ 1,304,810.00	$ 1,304,810.00	$ 1,412,166.00
TOTAL:	$ 6,717,322.00	$ 5,388,828.00	$ 5,272,313.00	$ 5,716,370.00
Less - KPERS	N/A	$ (312,981.00)	$ (303,583.00)	N/A
Less - SPED	$ (414,298.00)	$ (440,677.00)	$ (375,620.00)	$ (530,800.00)
NET TOTALS	$ 6,303,024.00	$ 4,635,170.00	$ 4,593,110.00	$ 5,185,570.00
Difference		$ (1,667,854.00)	$ (42,060.00)	$ 592,460.00

STATE OF KANSAS
Budget Form USD-A
2017-2018

USD# 112

NOTICE OF HEARING 2017-2018 BUDGET

The governing body of Unified School District 112 will meet on the 23rd day of August, 2017 at 6:00 PM, at 600 S. Main St., Holyrood, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information (including budget profile) is available at district office and will be available at this hearing.

The Amount of 2017 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2017-2018 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

		2015-2016 Actual		2016-2017 Actual		PROPOSED BUDGET 2017-2018		
	Code 99 Line	Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Expenditures (5)	Amount of 2017 Tax to be Levied (6)	Est. Tax Rate* (7)
OPERATING								
General	06	4,084,018	20.000	3,967,503	20.000	4,304,204	1,734,646	20.000
Supplemental General (LOB)	08	1,304,810	13.374	1,304,810	14.281	1,412,166	1,358,664	14.972
SPECIAL REVENUE								
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Adult Supplemental Education	12	0		0		0		
Bilingual Education	14	0		0		0		
Virtual Education	15	90,297		92,139		186,800		
Capital Outlay	16	670,436	5.996	785,735	6.489	1,200,000	725,967	8.000
Driver Training	18	6,579		26,052		10,900		
Extraordinary School Program	22	0		0		0		
Food Service	24	373,227		388,658		411,300		
Professional Development	26	17,834		22,662		25,000		
Parent Education Program	28	0		0		0		
Summer School	29	0		0		0		
Special Education	30	644,426		647,001		789,221		
Career and Postsecondary Education	34	241,875		212,080		212,500		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
Federal Funds	07	114,084		118,865		121,279		
Gifts and Grants	35	0		0		6,500		
At Risk (4Yr Old)	11	62,605		61,700		86,000		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
At Risk (K-12)	13	281,696		245,283		388,200		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000

STATE OF KANSAS
Budget Form USD-A
2017-2018

USD# 112

Fund—Continued	Code 99 Line	2015-2016 Actual Actual Expenditures (1)	2015-2016 Actual Actual Tax Rate* (2)	2016-2017 Actual Actual Expenditures (3)	2016-2017 Actual Actual Tax Rate* (4)	PROPOSED BUDGET 2017-2018 Expenditures (5)	PROPOSED BUDGET 2017-2018 Amount of 2017 Tax to be Levied (6)	PROPOSED BUDGET 2017-2018 Est. Tax Rate* (7)
KPERS Special Retirement Contribution	51	312,981		303,583		473,590		
Contingency Reserve	53	45,991		251,567				
Textbook & Student Material Revolving	55	0		49,446				
Activity Fund	56	18,873		26,253				
Tuition Reimbursement Fund	57	0		0		0		
DEBT SERVICE								
Bond and Interest #1	62	688,850	6.131	695,550	4.036	696,900	0	0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0	0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0	0.000
Special Assessment	67	0	0.000	0	0.000	0	0	0.000
Temporary Note	68	0	0.000	0	0.000	0	0	0.000
COOPERATIVES**								
Special Education	78	0		0		0		
TOTAL USD EXPENDITURES	100	8,958,582	45.501	9,198,887	44.806	10,324,560	3,819,277	42.972
Less: Transfers	105	1,241,085	xxxxxx	1,193,368	xxxxxx	1,646,800	xxxxxxx	xxxxxx
NET USD EXPENDITURES	110	7,717,497	xxxxxx	8,005,519	xxxxxx	8,677,760	xxxxxxx	xxxxxx
TOTAL USD TAXES LEVIED	115	4,003,402	xxxxxx	3,802,436	xxxxxx	3,819,277	xxxxxxx	xxxxxx
OTHER								
Historical Museum	80	0	0.000	0	0.000	0	0	0.000
Public Library Board	82	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	83	0	0.000	0	0.000	0	0	0.000
Recreation Commission	84	43,637	2.000	40,833	2.000	40,218	40,221	2.000
Rec Comm Emp Benefits & Spec Liab	86	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	120	43,637	2.000	40,833	2.000	40,218	40,221	2.000
TOTAL TAXES LEVIED	125	4,041,660		3,838,478		3,859,498		
Assessed Valuation - General Fund	128	$85,652,665		$82,335,275		$86,732,284		
Assessed Valuation - All Other Funds	130	$89,632,886		$86,332,649		$90,745,883		
Outstanding Indebtedness, July 1		2015		2016		2017		
General Obligation Bonds	135	2,020,000		1,365,000		690,000		
Capital Outlay Bonds	140	0		0		0		
Temporary Note	145	0		0		0		
No-Fund Warrant	150	0		0		0		
Lease Purchase Principal	153	0		0		0		
TOTAL USD DEBT	155	2,020,000		1,365,000		690,000		

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

President

Clerk of the Board

Unencumbered Cash Balance by Fund

Fund Name	Fund #	July 1, 2015	July 1, 2016	July 1, 2017
General	6	0	0	2,474
Federal Funds	7	0	0	0
Supplemental General	8	113,683	91,865	74,232
Adult Education	10	0	0	0
At Risk (4yr Old)	11	53,922	21,317	5,017
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	125,798	39,102	5,819
Bilingual Education	14	0	0	0
Virtual Education	15	176,873	91,576	7,437
Capital Outlay	16	705,274	645,858	467,939
Driver Training	18	33,219	31,934	12,364
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	130,474	73,745	30,224
Professional Development	26	25,605	25,771	5,109
Parent Education Program	28	0	0	0
Summer School	29	0	0	0
Special Education	30	510,302	396,645	140,683
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	202,443	50,568	5,988
Gifts/Grants	35	5,359	6,251	6,996
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Special Reserve	47	0	0	0
KPERS Spec. Ret. Contribution	51	0	0	0
Contingency Reserve	53	999,916	953,925	702,358
Text Book & Student Material	55	21,210	45,015	6,552
Activity Fund	56	33,538	39,282	45,519
Tuition Reimbursement	57	0	0	0
Bond and Interest #1	62	1,145,315	1,054,943	750,224
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		4,282,931	3,567,797	2,268,935
Enrollment (FTE)*		501.0	509.8	502.0
Amount per Pupil		8,549	6,998	4,520
Special Assessment	67	0	0	0
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Lib. Emp. Benefits	83	0	0	0
Recreation Commission	84	0	2,058	0
Rec. Comm. Emp. Benefits	86	0	0	0
OTHER TOTAL	XXXX	0	2,058	0

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

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

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).