

## Budget Contents

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DISTRICT NAME 234 - Ft. Scott  
 USD # 234 (TYPE USD NUMBER ONLY)  
 HOME COUNTY Bourbon

2022-2023

87,967,850	Final 2020 Assessed Valuation (All funds except General.)
77,532,917	Final 2020 General Fund Assessed Valuation
85,638,371	Final 2020 Capital Outlay Assessed Valuation
90,179,215	Final 2021 Assessed Valuation (All funds except General.)
79,750,390	Final 2021 General Fund Assessed Valuation
87,676,989	Final 2021 Capital Outlay Assessed Valuation
93,611,266	2022 Assessed Valuation (All funds except General.)
74,739,259	2022 General Fund Assessed Valuation
93,611,266	2022 Capital Outlay Assessed Valuation if Different than All Other Funds
	2022 Assessed Valuation for Bond and Interest #2 (Only use if you have a different assessed valuation for the bond and interest #2 fund.)

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	2020-21 Mill Rates (official levies from County Clerk)	2021-22 Mill Rates	2020 Taxes Levied (in dollars from F110 prior year Budget)
<b>General</b>	20.000	20.000	1,550,658
<b>Supplemental General</b>	13.656	13.659	1,203,139
<b>Adult Education</b>	0.000	0.000	0
<b>Capital Outlay</b>	6.502	6.504	572,848
<b>Special Liability Expense</b>	0.000	0.000	0
<b>Bond and Interest #1</b>	12.607	12.610	1,110,718
<b>Bond and Interest #2</b>	0.000	0.000	0
<b>No Fund Warrant</b>	0.000	0.000	0
<b>Special Assessment</b>	0.000	0.000	0
<b>Temporary Note</b>	0.000	0.000	0
<b>Historical Museum</b>	0.000	0.000	0
<b>Public Library Board</b>	0.000	0.000	0
<b>Public Library Brd - Emp Bnfts</b>	0.000	0.000	0
<b>Recreation Commission</b>	2.195	3.937	193,387
<b>Rec Commission Emp Benefits</b>	0.417	0.500	36,739
<b>Extraordinary Growth Facilities</b>	0.000	0.000	
<b>Cost of Living</b>	0.000	0.000	

**Enrollment Data for Form 150 (Exclude Virtual)**

1,823.1	9/20/19 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
1,726.1	9/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
1,748.2	9/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old); Kindergarten based on Minutes Enrolled.)
1,807	9/20/22 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (3 yr and 4 yr Old))
	9/20/22 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)).
1,760.0	Note: Out of state students counted as HALF of regular FTE. Exclude FHSU Math & Science Academy.
23.5	9/20/22 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
	9/20/22 Est. Number of eligible students that qualify for free meals. EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
1,100	
571.4	9/20/22 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses.
6.7	9/20/22 Est. Bilingual Education total clock hours of students enrolled and attending
19	9/20/22 Est. Bilingual headcount of students enrolled and attending
502.0	9/20/22 Est. Public pupils transported or for whom transportation is being made available who reside in the district 2.5 miles or more.
0.0	9/20/22 Est. FTE of students enrolled in your district and attending Fort Hays State University (FHSU) Math & Science Academy.
	[Cannot be used to generate general fund weightings other than BASE <b>and</b> cannot be used for LOB authority.
	Districts must send BASE to FHSU for students enrolled in their district and attending FHSU Math & Science Academy.]

**Military Provision for Form 150 - New Students of Military Families Not Enrolled on 9/20 (Exclude Virtual)**

0.0	2/20/20 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
0.0	2/20/21 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (4 yr Old); Kindergarten based on Minutes Enrolled.)
0.0	2/20/22 Audited FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old); Kindergarten based on Minutes Enrolled.)
	2/20/23 Est. Funded Headcount for PK-12 (Include Preschool-Aged At-Risk (3 yr and 4 yr Old)).
	2/20/23 Est. FTE Enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (Out of state students counted as HALF of regular FTE.)
	2/20/23 Est. Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE Enrollment (count each student as .5 FTE)
	2/20/23 Est. number of eligible students that qualify for free meals. EXCLUDE part-time students in grades 1-12 and students 20 years of age and over, unless they are on an IEP.
	2/20/23 Est. Career and Tech Ed total clock hours of students enrolled and attending in approved courses
	2/20/23 Est. Bilingual Education total clock hours of students enrolled and attending
	2/20/23 Est. Bilingual headcount of students enrolled and attending
	2/20/23 Est. Public pupils transported of military families or for whom transportation is being made available who reside in the district 2.5 miles or more.

## Virtual State Aid (KSA 72-3715)

40.0	9/20/22 Est. FTE Virtual Students (Full-Time Students)
5.0	9/20/22 Est. FTE Virtual Students (Part-Time Students)
5.00	Total Credits Earned (20 yrs and older as of 9/20/22) (No student shall be counted for more than 6 credits between July 1, 2022 and June 30, 2023)
5.00	Total Credits Earned (Dropouts aged 19 and under as of 9/20/22) (No student shall be counted for more than 6 credits between July 1, 2022 and June 30, 2023)

300.0	Area of district in square miles 9/20/22.
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0	Amount (Ancillary Facilities Weighting) approved by Board of Tax Appeals (Transfers to F150, Line 11)
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No	Will the Board levy a tax for Cost of Living weighting?
	If yes, will the Board adopt at least a 31% Local Option Budget?
	Date the Board adopted Resolution as authorized by 72-5159.

	Date the ELECTION was held to increase LOB authority. (Goes to Code 01.)
	Percent authorized. (Cannot Exceed 33%) (Goes to Form 155, Line 2)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

	Date the Board Adopted LOB Resolution as authorized by 72-5143.
	Percent authorized (cannot exceed 33%) (Goes to Form 155, Line 3)
	Expires (Enter year it expires or 9999 for continuous and permanent.) (Goes to Form 155)

5/12/2014	Date the Capital Outlay was authorized. (Goes to Code 02.)
8.000	Number of mills. (Cannot exceed 8 mills.)
9999	Number of years authorized. (Enter 9999 for continuous and permanent.)

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

10.000	Delinquent tax rate to be used for the 2022-2023 budget. (Goes to Code 01.)
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Bonded Indebtedness (Total Principal Outstanding)	7/1/2020	7/1/2021	7/1/2022
General Obligation Bonds	\$41,970,000	\$40,410,000	\$38,600,000
Capital Outlay Bonds			
Temporary Note			
No-Fund Warrant			
Lease Purchase Principal			

425,475	*Estimated Motor Vehicle Property Tax - 7/1/22 to 6/30/23
5,759	*Estimated Recreational Vehicle Property Tax - 7/1/22 to 6/30/23
0	*Estimated In Lieu of Taxes on Industrial Bonds - 7/1/22 to 6/30/23
12,797	*Estimated 16/20M Tax - 7/1/22 to 6/30/23
10,335	*Estimated Commercial Vehicle Tax - 7/1/22 to 6/30/23

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

6.502	2022-23 Capital Outlay Mill Levy Rate to be used in this budget (Goes to Code 04.)
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0.000	2022-23 Adult Ed. Mill Levy Rate to be used in this budget (Goes to Code 04.)
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## FTE Enrollment for All Students\*\* (for information purposes only)

1,882.5	9/20/18 FTE Enrollment (Includes 2/20/19 military count)
1,851.9	9/20/19 FTE Enrollment (Includes 2/20/20 military count)
1,750.0	9/20/20 FTE Enrollment (Includes 2/20/21 military count)
1,774.5	9/20/21 FTE Enrollment (Includes 2/20/22 military count)
1,830.2	9/20/22 Est. FTE Enrollment (Includes 2/20/23 military count estimate)

\*\*FTE Enrollment is based on 9/20 & 2/20 and includes Preschool-Aged At-Risk (3 yr and 4 yr Old). Beginning in 2017-2018, full-day kindergarten was funded as 1.0 FTE. Includes virtual enrollment.

140	9/20/22 Headcount Eligible for Reduced Priced Meals (Estimated)
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2022-2023  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
**FORM 110**

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$1,233,492	\$587,351	\$1,138,761	\$355,535
3. Less: percent of delinquent taxes (3a) <u>0.880</u>	\$10,855	\$5,169	\$10,021	\$3,129
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$666,804	\$317,512	\$615,594	\$191,329
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$32,573	\$15,517	\$30,065	\$9,645
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$381,765	\$181,790	\$352,452	\$110,040
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$35,811	\$17,052	\$33,061	\$10,322
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,127,808	\$537,040	\$1,041,193	\$324,465
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$105,684	\$50,311	\$97,568	\$31,070
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$8,141	\$3,877	\$7,516	\$2,347
<b>Tax Collection Ratio (Jan, Mar, June)</b>	87.649 %	87.651 %	87.649 %	87.478 %

**TABLE I**

1. Estimated percent of distribution of 2022 tax dollars:	=	Jan. 20, 2023	54.000	Sept. 20, 2023	7.000
		Mar. 20, 2023	2.500	Oct. 31, 2023	6.500
		June 5, 2023	30.000		
2. Estimated percent of distribution (Jan., Mar., June)	=		86.500		
3. 2022 General Fund Assessed Valuation	=		\$74,739,259	TOTAL	100.000
4. 2022-2023 Tax Levied (20 mills x 2022 General Fund Assessed Valuation)	=		\$1,494,785		(Must total 100%)
5. 2022-2023 Est. Tax Levy to be received 1-1-2023 to 6-30-2023 (Line 2 x Line 4)	=		\$1,292,989		

\*Amounts are available from the County Treasurer.    \*\*The January, March, and June, 2022 amounts are available from the County Treasurer.  
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023  
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	Bond & Interest #2
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.880</u>	\$0	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2022 to 6/30/2023		Estimated Recreational Vehicle Property Tax* 7/1/2022 to 6/30/2023	Estimated In Lieu of Taxes on Industrial Revenue Bonds* 7/1/2022 to 6/30/2023
(13) <u>\$425,475</u>	(14) <u>\$5,759</u>	(15) <u>\$0</u>	
Estimated 16/20M Tax* 7/1/2022 to 6/30/2023		Estimated Commercial Vehicle Tax* 7/1/2022 to 6/30/2023	
(16) <u>\$12,797</u>	(17) <u>\$10,335</u>		
(18) <b>2020 DELINQUENT TAX PERCENTAGE</b>			
Percent Uncollected*	= <u>10.0000</u> %		

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and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023  
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 6/30/2022 *	\$0	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes <u>0.880</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2022 Ad Valorem 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. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2022 amounts are available from the County Treasurer.  
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
FORM 110

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$45,153	\$0	\$0	\$0
3. Less: percent of delinquent taxes 0.880	\$397	\$0	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$24,368	\$0	\$0	\$0
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$1,205	\$0	\$0	\$0
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$13,975	\$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	\$1,311	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$41,256	\$0	\$0	\$0
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$3,897	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$298	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	87.587 %	0.000 %	0.000 %	0.000 %

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2022-2023  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
FORM 110

	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2022 *	\$0	\$0	\$0	\$0
2. 2021 Actual Taxes Levied*	\$1,233,492	\$587,351	\$1,138,761	\$355,535
3. Less: percent of delinquent taxes (3a) <u>0.940</u>	\$11,595	\$5,521	\$10,704	\$3,342
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$666,804	\$317,512	\$615,594	\$191,329
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$32,573	\$15,517	\$30,065	\$9,645
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$381,765	\$181,790	\$352,452	\$110,040
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated	\$35,811	\$17,052	\$33,061	\$10,322
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$1,128,548	\$537,392	\$1,041,876	\$324,678
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$104,944	\$49,959	\$96,885	\$30,857
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$8,696	\$4,141	\$8,028	\$2,507
<b>Tax Collection Ratio (Jan, Mar, June)</b>	87.649 %	87.651 %	87.649 %	87.478 %

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2022 amounts are available from the County Treasurer.  
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.



2022-2023  
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	Bond & Interest #2
1. County Treasurer Balance 6/30/2022 *			
2. 2021 Actual Taxes Levied*			
3. Less: percent of delinquent taxes <u>0.940</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**			
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**			
6. Less: June 5, 2022 Ad Valorem Taxes received**			
7. Less: County Taxes received**			
8. Less: County Taxes received**			
9. Less: Taxes refunded/abated			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Tax Collection Ratio (Jan, Mar, June)</b>	<b>0.000 %</b>	<b>0.000 %</b>	<b>0.000 %</b>

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2022 amounts are available from the County Treasurer.  
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023  
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 6/30/2022 *					
2. 2021 Actual Taxes Levied*					
3. Less: percent of delinquent taxes <u>0.940</u>	\$0	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**					
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**					
6. Less: June 5, 2022 Ad Valorem 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. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2022 amounts are available from the County Treasurer.  
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

2022-2023  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS  
**FORM 110**

	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2022 *	\$0			
2. 2021 Actual Taxes Levied*	\$45,153			
3. Less: percent of delinquent taxes <u>0.940</u>	\$424	\$0	\$0	\$0
4. Less: Jan. 20, 2022 Ad Valorem Taxes received**	\$24,368			
5. Less: Mar. 20, 2022 Ad Valorem Taxes received**	\$1,205			
6. Less: June 5, 2022 Ad Valorem Taxes received**	\$13,975			
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated	\$1,311			
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$41,283	\$0	\$0	\$0
11. 2021 taxes receivable (taxes in process of collection 6/30/2022) (Line 2 less Line 10)	\$3,870	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2022 to 12-31-2023) (Line 3 x 75%)	\$318	\$0	\$0	\$0
<b>Tax Collection Ratio (Jan, Mar, June)</b>	87.587 %	0.000 %	0.000 %	0.000 %

\*Amounts are available from the County Treasurer. \*\*The January, March, and June, 2022 amounts are available from the County Treasurer.  
and SHOULD NOT include Motor Vehicle or Delinquent. Include Watercraft Tax if USD received payment direct from county.

**FORM 118**  
**2022-2023 ESTIMATED SPECIAL EDUCATION STATE AID**  
**FOR GENERAL FUND PURPOSES**

(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*)	27.0
2. Estimated (FTE*)Special Education Paraprofessionals <u>80.0</u> times .4 =	32.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	59.0
4. Estimated State Aid due from 7-1-2022 to 6-30-2023 (Line 3 x \$30,900)	\$1,823,100

\*Full-time equivalency

**TRANSPORTATION COSTS FOR SPECIAL EDUCATION**

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$112,000
6. Contractual Services (includes mileage paid to parents)	\$0
7. Insurance	\$4,500
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	\$0
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$20,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	\$0
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	\$27,939
12. Teacher travel (in-district)	\$1,500
13. Total of Lines 5 through 12	\$165,939
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	\$0
15. Net Transportation Cost (Line 13 minus Line 14)	\$165,939
16. Total Estimated Transportation Aid (7-1-2022 to 6-30-2023) (Line 15 x 80%)	\$132,751
17. Estimated Catastrophic State Aid (7-1-2022 to 6-30-2023)	\$50,000
18. Estimated Medicaid Replacement State Aid	\$65,000
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2022 to 6-30-2023)	\$30,306
20. Total Estimated Special Education Aid (7-1-2022 to 6-30-2023) (Line 4+16+17+18+19)	<b>\$2,101,157</b>

**Form 148**  
**2022-2023 Estimated State Foundation Aid**

1. 2022-23 General Fund Budget (Form 150, Line 16)	=	<u>\$15,116,495</u>
2. Estimated Local Effort		
a. 6-30-2022 Unencumbered Cash Balance (General Fund)	=	<u>\$0</u>
b. 2022-23 Pupil Tuition (General Fund Only)	=	<u>\$0</u>
c. 2022-23 Miscellaneous Revenue/Tax Collections (General Fund)	=	<u>\$0</u>
d. 2022-23 Mineral Production Tax (General Fund)	=	<u>\$0</u>
e. 2022-23 Special Education State Aid	=	<u>\$2,101,157</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e)	=	<u>\$2,101,157</u>
4. 2022-23 Estimated State Foundation Aid (Line 1 minus Line 3)	=	<u>\$13,015,338</u>

**Form 150**  
**2022-2023**  
**ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

**General Fund Budget – Lines 1 through 18**

1. 2022-23 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)		=	1,748.2
2. Estimated 2022-23 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)		=	23.5
9/20/22 <u>23.5</u> + 2/20/23 <u>0.0</u>			
3. 2022-23 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	1,771.7
4. Estimated 2022-23 weighted low enrollment and high enrollment.			
(from line 3) <u>1,771.7</u> x <u>0.035040</u> factor (from Table II)		=	62.1
5. Estimated 2022-23 Bilingual Weighting (see Footnotes (a) and (b))		=	3.5
A. (9/20/22 Contact Hrs <u>6.7</u> + 2/20/23 Contact Hrs <u>0.0</u> ) / 6 x 0.395		=	0.4
B. (9/20/22 ELL Headcount <u>19</u> + 2/20/23 ELL Hdct <u>0</u> ) x .185		=	3.5
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2022-23 Career Technical Education (CTE) weighting (see Footnote (c))			
(9/20/22 CTE contact hrs <u>571.4</u> + 2/20/23 contact hrs <u>0.0</u> ) / 6 x 0.5		=	47.6
7. Estimated 2022-23 At-Risk Student Weighting			
9/20/22 Free Lunch <u>1,100</u> + 2/20/23 Free Lunch <u>0</u> x 0.484		=	532.4
8. Estimated 2022-23 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	115.5
9. Estimated 2022-23 Transportation Weighting (Table III, Line 6)	<u>496,465</u> ÷	\$4,846	= <u>102.4</u>
10. Estimated 2022-23 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$4,846	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>2,101,157</u> ÷	\$4,846	= <u>433.6</u>
12. Estimated FHSU Math & Science Academy FTE enrollment			= <u>0.0</u>
13. Estimated 2022-23 Virtual State Aid (Table IV, Line 4)			= <u>\$245,090</u>
14. Estimated 2022-23 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>3,068.8</u> x	\$4,846 + 245090	= <u>\$15,116,495</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷	\$4,846	= <u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)			
16. Total General Fund Budget Authority including Cost of Living.	<u>3,068.8</u> x	\$4,846 + 245090	= <u>\$15,116,495</u>

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

17. Estimated 2022-23 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)			
(Lines 3 through 10 + 15) = 2635.2 x \$4912 = \$12944102 + <u>2,101,157</u> (Spec Ed)		=	<u>\$15,045,259</u>

**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>		
2. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		=	<u>1,823.1</u>
3. 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19. (Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
4. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		=	<u>1,726.1</u>
5. Estimated 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
6. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	<u>1,748.2</u>
7. 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>

8. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>1,823.1</u>
9. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>1,726.1</u>
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)	=	<u>1,748.2</u>

11. 3 YR AVG FTE*: (	<u>1,823.1</u>	+	<u>1,726.1</u>	+		
	(line 8)		(line 9)			
	<u>1,748.2</u>	) ÷ 3 =	<u>1,765.8</u>			
	(line 10)		(goes to line 11)			
				=		<u>0.0</u>

\* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

12. 2022-23 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).	=	<u>1,748.2</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>1,748.2</u>

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

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

E is the Adjusted FTE Enrollment (from Page 1, line 3)

**EXAMPLE: (FTE of 954.0)**

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

**TABLE III - Transportation Weighting (KSA 72-5148)**

1. Area of district in square miles 9-20-2022.	=	<u>300.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2022 who reside in the district 2.5 miles or more (Estimated)	<u>502.0</u> + 2-20-23 <u>0.0</u>	= <u>502.0</u>
3. Index of density = Line 2	<u>502.0</u> divided by Line 1 <u>300.0</u>	= <u>1.673</u>
4. Using index of density (Line 3), determine Per Capita Allowance.	=	<u>\$850</u>
	Factor A [BASE Change]	1.1635
	Factor B [Transported Students times Per Capita Allowance]	\$426,700
	Factor C [Factor B times Constant]	\$426,700
	Factor D [Factor C times Factor A]	\$496,465
6. 2022-23 Trans. State Aid =	<u>496,465</u> (to Line 9, Page 1)	= <u>496,465</u>

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

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

1. Estimated 9/20/22 FTE enrollment for full-time students enrolled in virtual programs.	<u>40.0</u> X	\$5,600	=	<u>224,000</u>
2. Estimated 9/20/22 FTE enrollment for part-time students enrolled in virtual programs.	<u>5.0</u> X	\$2,800	=	<u>14,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/22)	<u>5.0</u> X	\$709	=	<u>3,545</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/22)	<u>5.0</u> X	\$709	=	<u>3,545</u>
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>			=	<b><u>\$245,090</u></b>

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

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

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

1. Estimated 2022-23 Free Lunch Percentage (1B divided by 1A)	=	<u>60.87 %</u>
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A. 9/20/22 + 2/20/23 Headcount (from Open page)	=	<u>1,807</u>	
B. 9/20/22 + 2/20/23 Free Lunch Headcount (from Open page)	=	<u>1,100</u>	
2. Estimated 2022-23 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= <u>115.5</u>
A. USD Level (i or ii)			= <u>115.5</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)			= <u>115.5</u>
ii. High-Density At-Risk >= 35% and < 50% (1B times #1 mi)			= <u>0.0</u>
B. SCHOOL Level Do NOT need to enter information by building			= <u>105.9</u>

**TABLE VI**  
**At-Risk and High Density At-Risk State Foundation Aid - Required Transfer**  
**From General Fund to At-Risk K-12 Fund (K.S.A. 72-5151)**

1. Estimated 2022-23 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>532.4</u>		
2. Estimated 2022-23 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>115.5</u>		
3. Estimated 2022-23 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$4846 ] =	<u>647.9</u> X	\$4,846	= <u>\$3,139,723</u>

**Page 1 Footnotes:**

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2022 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 6.7 ÷ 6 x 0.395 = 0.4411 [Form 150 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 9-20-2022 and multiplying by factor of 0.185. Total headcount 19 x 0.185 = 3.5150 [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2022 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 571.4 ÷ 6 = 95.2333 [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

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

1. Did the district receive Federal Impact Aid?	=	<u>NO</u>
2. Did the district have a military dependent student enrolled during the 2021-2022 school year?	=	<u>YES</u>
3. Did the district decline in enrollment for 2021-2022 school year compared to the 2020-2021 school year?	=	<u>NO</u>

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/23 Est. FTE Enrollment <u>0.0</u>	>=25 or 1% of the 9/20/22 Est. FTE Enrollment <u>1,760.0</u>	=	<u>NO</u>
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**FORM 155**  
**2022-2023 LOCAL OPTION BUDGET**

1. Authorized percent for 2022-23 school year (Max 31%) = 31.00 %
2. Authorized percent due to Election to increase LOB authority (Max 33%)  
Expires \_\_\_\_\_ = 0.00 %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)  
School year it expires \_\_\_\_\_ Expires \_\_\_\_\_ 0.00 %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%) = 31.00 %
5. Percent certified on April as provided by KSA 72-5143 = 31.00 %
6. COMPUTED LOB FOR 2022-2023  
(2022-23 LOB Base General Fund \$ 15,045,259 X Lower of Line 4 or Line 5 ..... \$ 4,664,030
7. ADOPTED LOB FOR 2022-2023 ..... \$ \_\_\_\_\_

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

**KSA 72-5143**

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

Percent of at-risk weighting to total adjusted (weighted) enrollment: 17.48 %

Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \$815,272

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

Percent of bilingual weighting to total adjusted (weighted) enrollment: 0.11 %

Amount required to transfer from Supplemental General Fund to Bilingual Fund: \$5,130

Form 162

2022-2023 ESTIMATED FOOD SERVICE REVENUE

(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
				RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-22 to 6-30-23
<b>SCHOOL NUTRITION PROGRAMS</b>										
<b>LUNCH</b>										
Paid	Elem	1.	19,523	.8200	\$16,009	.0400	\$781	2.65	\$51,736	\$68,526
	Jr. High	2.	6,031	.8200	\$4,945	.0400	\$241	2.75	\$16,585	\$21,771
	Sr. High	3.	4,085	.8200	\$3,350	.0400	\$163	2.75	\$11,234	\$14,747
Free		4.	128,040	4.1300	\$528,805	.0400	\$5,122			\$533,927
Reduced		5.	18,838	3.7300	\$70,266	.0400	\$754	0.40	\$7,535	\$78,555
Adult		6.	1,618					4.70	\$7,605	\$7,605
	<b>TOTAL</b>	7.	178,135		\$623,375		\$7,061		\$94,695	\$725,131
<b>BREAKFAST</b>										
Paid	Elem	8.	12,298	.4800	\$5,903			1.65	\$20,292	\$26,195
	Jr. High	9.	6,226	.4800	\$2,988			1.65	\$10,273	\$13,261
	Sr. High	10.	4,841	.4800	\$2,324			1.65	\$7,988	\$10,312
Free		11.	49,035	2.1200	\$103,954					\$103,954
Reduced		12.	15,241	1.8200	\$27,739			0.30	\$4,572	\$32,311
Adult		13.	24					2.65	\$64	\$64
	<b>TOTAL</b>	14.	87,665		\$142,908				\$43,189	\$186,097
<b>SNACKS</b>										
Paid	Elem	15.		.0900	\$0				\$0	\$0
	Jr. High	16.		.0900	\$0				\$0	\$0
	Sr. High	17.		.0900	\$0				\$0	\$0
Free		18.	6,196	1.0000	\$6,196					\$6,196
Reduced		19.		.5000	\$0			0.15	\$0	\$0
Adult		20.							\$0	\$0
	<b>TOTAL</b>	21.	6,196		\$6,196				\$0	\$6,196
<b>SPECIAL MILK PROGRAM</b>										
<b>MILK</b>										
Paid		22.		.2200	\$0			0.75	\$0	\$0
Free-Avg Dealer Cost		23.			\$0					\$0
	<b>TOTAL</b>	24.	0		\$0				\$0	\$0
<b>CHILD &amp; ADULT CARE FOOD PROGRAM</b>										
<b>BREAKFAST</b>										
Paid	Elem	25.		.4300	\$0				\$0	\$0
	Jr. High	26.		.4300	\$0				\$0	\$0
	Sr. High	27.		.4300	\$0				\$0	\$0
Free		28.		2.0700	\$0					\$0
Reduced		29.		1.7700	\$0					\$0
Adult		30.							\$0	\$0
	<b>TOTAL</b>	31.	0		\$0				\$0	\$0
<b>LUNCH</b>										
Paid	Elem	32.		.4500	\$0				\$0	\$0
	Jr. High	33.		.4500	\$0				\$0	\$0
	Sr. High	34.		.4500	\$0				\$0	\$0
Free		35.		3.7600	\$0					\$0
Reduced		36.		3.3600	\$0					\$0
Adult		37.							\$0	\$0
	<b>TOTAL</b>	38.	0		\$0				\$0	\$0
<b>SNACKS</b>										
Paid	Elem	39.		.1900	\$0				\$0	\$0
	Jr. High	40.		.1900	\$0				\$0	\$0
	Sr. High	41.		.1900	\$0				\$0	\$0
Free		42.		1.1000	\$0					\$0
Reduced		43.		.6000	\$0					\$0
Adult		44.							\$0	\$0
	<b>TOTAL</b>	45.	0		\$0				\$0	\$0
<b>SUPPER</b>										
Paid	Elem	46.		.4500	\$0				\$0	\$0
	Jr. High	47.		.4500	\$0				\$0	\$0
	Sr. High	48.		.4500	\$0				\$0	\$0
Free		49.		3.7600	\$0					\$0
Reduced		50.		3.3600	\$0					\$0
Adult		51.							\$0	\$0
	<b>TOTAL</b>	52.	0		\$0				\$0	\$0

Form 162

2022-2023 ESTIMATED FOOD SERVICE REVENUE

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

SUMMER FOOD SERVICE PROGRAM		TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT LOCAL		TOTAL
			RATE	Reimbursement	RATE	Reimbursement	PRICE	REVENUE	7-1-22 to 6-30-23
BREAKFAST									
Free	53.	1,825	2.5550	\$4,663					\$4,663
Adult (if charge)	54.						\$0		\$0
TOTAL	55.	1,825		\$4,663			\$0		\$4,663
LUNCH									
Free	56.	1,825	4.4875	\$8,190	\$0				\$8,190
Adult (if charge)	57.						\$0		\$0
TOTAL	58.	1,825		\$8,190			\$0		\$8,190
SNACKS									
Free	59.		1.0525	\$0					\$0
Adult (if charge)	60.						\$0		\$0
TOTAL	61.	0		\$0			\$0		\$0
SUPPER									
Free	62.		4.4875	\$0					\$0
Adult (if charge)	63.						\$0		\$0
TOTAL	64.	0		\$0			\$0		\$0
OTHER CASH									
Sales/Income	65.	xxxxxxxxxx	xxxxxxxxxx				xxxxxx		\$0
12 Months									
Total Income	66.	xxxxxxxxxx	\$785,332		\$7,061		\$137,884		\$930,277

**2022-2023  
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, 2022 to December 31, 2022**

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 2021-2022 School Year Until March, 2023. For new levies made in 2022-2023  
revenues will not be received until March, 2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2020 Taxes Levied (Dollars)(a)	Percent of Total Taxes Levied (b)	Motor Vehicle Property Tax (d)	Percent of Total Taxes Levied (f)	Recreational Vehicle Property Tax (d)	In Lieu of Taxes in Ind. Rev. Bonds (g)	16/20M Tax (d)	Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	33.22%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,203,139	38.60%	\$110,036	25.78%	\$1,490	\$0	\$3,310	\$2,673
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$572,848	18.38%	\$52,395	12.27%	\$709	\$0	\$1,576	\$1,273
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$1,110,718	35.64%	\$101,598	23.80%	\$1,375	\$0	\$3,056	\$2,468
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$193,387	6.20%	\$17,674	4.14%	\$239	\$0	\$532	\$429
10. Rec Comm Employee Bnfts	\$36,739	1.18%	\$3,364	0.79%	\$46	\$0	\$101	\$82
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$3,116,831	100.00% (c)	\$285,068 (e)	100.00% (c)	\$3,859 (e)	\$0 (e)	\$8,574 (e)	\$6,924 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.  
(b) Divide each fund's tax levy by total tax dollars levied.  
(c) Should equal 100 percent.  
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.  
(e) Take the amount on Form 110, Page 2, Lines 13, 14, 15, 16 and 17 and multiply by .67.  
(f) Includes the total 2020 General Fund taxes levied.  
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

2022-2023  
FORM 194-A

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax  
and In Lieu of Taxes on Industrial Revenue Bonds for January 1, 2023, to June 30, 2023

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 2021-2022 School Year Until March, 2023. For new levies made in 2022-2023  
revenues will not be received until March, 2024

	(1) 2021 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)	(8) Commercial Vehicle Tax (d)
1. General (No MVPT or RVPT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32.19%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Supplemental Gen. Fund	\$1,233,492	36.71%	\$51,543	24.89%	\$697	\$0	\$1,550	\$1,252
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
4. Capital Outlay	\$587,351	17.48%	\$24,543	11.85%	\$332	\$0	\$738	\$596
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
6. Bond and Interest #1	\$1,138,761	33.89%	\$47,584	22.98%	\$644	\$0	\$1,431	\$1,156
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
9. Recreation Commission	\$355,535	10.58%	\$14,855	7.17%	\$201	\$0	\$447	\$361
10. Rec Comm Employee Bnfts	\$45,153	1.34%	\$1,881	0.91%	\$25	\$0	\$57	\$46
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
14. School Retirement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
18. Public Library Board Emp Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
19. Declining Enrollment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0	\$0
21. TOTAL	\$3,360,292	100.00% (c)	\$140,407 (e)	100.00% (c)	\$1,900 (e)	\$0 (e)	\$4,223 (e)	\$3,411 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2022-2023.  
(b) Divide each fund's tax levy by total tax dollars levied.  
(c) Should equal 100 percent.  
(d) Take the amount on line 21 times the calculated percentage for each fund from column 2.  
(e) Take the amount on Form 110, Page 2, lines 13, 14, 15, 16 and 17 and multiply by .33.  
(f) Includes the total 2021 General Fund taxes levied.  
(g) Take the amount on line 21 times the calculated percentage for each fund from column 2.

**FORM 195**  
**2022-2023 Estimated State Aid**

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

1. Estimated aid 7/1/2022 to 6/30/2023 (12 mo.) (Number of Driver Ed pupils completing program) 63 x \$135) = \$8,505

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

1. Estimated aid 7/1/2022 to 6/30/2023 (12 mo.) (Number of Motorcycle Safety pupils completing program) 0 x \$90) = \$0

**C. Estimated KPERS**

1. KPERS State Aid for 2021-2022 School Year = \$2,007,880

2. Est. increase due to KPERS rate = \$0

3. Est. KPERS State Aid due to salary increases and added staff  
((Line 1 + Line 2) X % of salary increase and added staff 25.00 %) = \$501,970

4. Est. KPERS State Aid for 2022-23 (Line 1 + Line 2 + Line 3) = \$2,509,850

**D. Professional Development Aid (Approved Programs Only)**

1. Total estimated 2022-23 expenditures approved professional development program = 25,000

2. Total potential state aid (Line 1 X 0.5) = 12,500

3. Multiply Legal Maximum General Fund Budget X 0.005 = 75,582

4. Estimated State Aid (lower of Lines 2 or 3) = 12,500

5. Estimated Prorated State Aid (Line 4 X 0.3) to be paid on June 20, 2023 = 3,750

**FORM 239**

**2022-2023 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID**

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

- |  |   |                             |
|--|---|-----------------------------|
| 1. 2022-23 Adopted Supplemental General Fund Budget (cannot exceed Line 6 of Form 155) | = | <u>\$4,664,030</u>          |
| 2. Estimated Supplemental General State Aid  |   |                             |
| Line 1 <u>4,664,030</u> x      factor <u>0.6621</u>                                    | = | <u>\$3,088,054</u>          |
| 3. Less Prior Year Overpayment   | - | <u>                    </u> |
| 4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)                      | = | <u>\$3,088,054</u>          |
- .....

**FORM 243**

**2022-2023 ESTIMATED CAPITAL OUTLAY STATE AID**

- |   |   |                  |
|---|---|------------------|
| 1. Estimated 2022 Taxes Levied in the Capital Outlay Fund             | = | <u>\$608,660</u> |
| 2. Estimated Capital Outlay State Aid (Line 1 x Factor) <u>0.6700</u> | = | <u>\$407,802</u> |

**FORM 242**  
**BOND AND INTEREST FUND #1**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections Prior July 1, 2015)

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

1. Estimated 2022-2023 bond and interest fund payments	=	<u>\$3,645,640</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.6700</u>	= <u>\$2,442,579</u>
4. Less prior year overpayment	-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)	=	<u>\$2,442,579</u>

Kansas Department of Education  
Form 0-135-242

USD #234  
6/2022

**FORM 244**  
**BOND AND INTEREST FUND #1**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

1. Estimated 2022-2023 bond and interest fund payments	=	<u>                    </u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u>                    </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.2700</u>	= <u>\$0</u>
4. Less prior year overpayment	-	<u>                    </u>
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)	=	<u>\$0</u>



**FORM 246**  
**BOND AND INTEREST FUND #1**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2022-2023 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	<u>0.2700</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	<u>\$0</u>

**FORM 248**  
**BOND AND INTEREST FUND #1**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2022)

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

1. Estimated 2022-2023 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	<u>0.2700</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 62) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	<u>\$0</u>

**FORM 242-A**  
**BOND AND INTEREST FUND #2**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections Prior July 1, 2015)

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

- |  |   |        |
|--|---|--------|
| 1. Estimated 2022-2023 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 |   |        |
|  |   | 0.6700 |
|  | = | \$0    |
| 4. Less prior year overpayment   | - |        |
| 5. Estimated bond and interest fund state aid (Goes to Code 63)          | = |        |
| (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)                   |   | \$0    |

Kansas Department of Education  
Form 0-135-242A

USD #234  
6/2022

**FORM 244-A**  
**BOND AND INTEREST FUND #2**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2015 and Before June 30, 2017)

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

- |  |   |        |
|--|---|--------|
| 1. Estimated 2022-2023 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 |   |        |
|  |   | 0.2700 |
|  | = | \$0    |
| 4. Less prior year overpayment   | - |        |
| 5. Estimated bond and interest fund state aid (Goes to Code 63)          | = |        |
| (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)                   |   | \$0    |

**FORM 246-A**  
**BOND AND INTEREST FUND #2**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2017 and Before June 30, 2022)

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

1. Estimated 2022-2023 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	<u>0.2700</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	<u>\$0</u>

**FORM 248-A**  
**BOND AND INTEREST FUND #2**  
**2022-2023 ESTIMATED BOND AND INTEREST STATE AID**  
(Bond Elections After July 1, 2022)

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

1. Estimated 2022-2023 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	<u>0.2700</u> x	ProRation <u>100</u>	= <u>\$0</u>
4. Less prior year overpayment		-	_____
5. Estimated bond and interest fund state aid (Goes to Code 63) (July 1, 2022 through June 30, 2023) (Line 3 - Line 4)		=	<u>\$0</u>

CERTIFICATE  
TO THE CLERK of Bourbon County, State of Kansas  
We, the undersigned, duly elected, qualified and acting officers of  
Unified School District 234

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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS	K.S.A.	Code 01 Line	2022-2023 Adopted Budget		County Clerk's Use Certified Mill Rate
			1 Expenditures	2 2022 Tax to be Levied	
General <sup>1</sup>	72-5142	06	15,116,495	1,494,785	20.000 <sup>2</sup>
Federal Funds	12-1663	07	2,022,806		
Supplemental General (LOB) <sup>3</sup>	72-5147	08	4,664,030	1,278,320	
Adult Education	74-32,259	10	0	0	
Preschool-Aged At-Risk	72-5154	11	466,790		
Adult Supplemental Education	74-32,261	12	0		
At Risk (K-12)	72-5153	13	5,854,784		
Bilingual Education	72-3613	14	38,100		
Virtual Education	72-3715	15	215,090		
Capital Outlay	72-53, 113	16	2,768,377	608,660	
Driver Training	72-5163	18	39,700		
Declining Enrollment	72-5160	19	0		
Extraordinary School Program	72-3239	22	0		
Food Service	72-5164	24	1,161,632		
Professional Development	72-2552	26	48,750		
Parent Education Program	72-4165	28	20,000		
Summer School	72-3238	29	0		
Special Education	72-3422	30	4,119,475		
Cost of Living <sup>4</sup>	72-5159	33	0	0	
Career and Postsecondary Education	72-5162	34	757,940		
Gifts and Grants	72-1142	35	578,917		
Special Liability Expense Fund	72-1179	42	0	0	
School Retirement	72-2661	44	0	0	
Extraordinary Growth Facility	72-5158	45	0	0	
Special Reserve Fund	72-1180	47			
KPERS Special Retirement Contribution	74-4939a	51	2,509,850		
Contingency Reserve	72-5165	53			
Textbook & Student Material Revolving	72-3355	55			
Activity Funds	72-1178	56			
DEBT SERVICE					
Bond and Interest #1	10-113	62	3,645,641	1,180,121	
Bond and Interest #2	10-113	63	0	0	
No Fund Warrant <sup>5</sup>	79-2939	66	0	0	
Special Assessment	12-6a10	67	0	0	
Temporary Note	72-5457	68	0	0	

1. The amount computed on Form 150 is the limit of the 2022-2023 General Fund Expenditures.

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

3. Date election was held to exceed 31% \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_  
Date the Board adopted resolution \_\_\_\_\_ authorizing \_\_\_\_\_ 0.00% expires \_\_\_\_\_

4. Date the Board adopted Cost of Living Resolution authorized by 72-5159 \_\_\_\_\_

5. See K.S.A. 79-2939, order # \_\_\_\_\_ dated \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_.

		2022-2023 Adopted Budget			
		Code 01	1	2	3
		Line	Expenditures	2022 Tax to be Levied	County Clerk's Use Certified Mill Rate
TABLE OF CONTENTS	K.S.A.				
COOPERATIVES					
Special Education	72-3412	78	0		
Total USD		100	44,028,377	4,561,886	
OTHER					
Historical Museum	12-1684	80	0	0	
Public Library Board	72-1420	82	0	0	
Public Library Board Emp Bnfts	12-16,102	83	0	0	
Recreation Commission	12-1927	84	355,000	47,964	
Rec Comm Emp Bnfts & Spec Liab	12-1928/75-6110	86	45,000	31,562	
Total Other		105	400,000	79,526	

<u>Municipal Accounting Use Only</u>	
Received _____	
Reviewed by _____	
Follow-up: Yes _____ No _____	

Assisted by:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Attest: \_\_\_\_\_, 2022

\_\_\_\_\_

Board President

\_\_\_\_\_

County Clerk

\_\_\_\_\_

Clerk of the Board

**FINAL VALUATION**  
(County Clerk's Use Only)

County	Final Assessed Valuation		Bond and Interest	
	General Fund <sup>1</sup>	Other Funds	#1	#2
		\$		
		\$		
		\$		
		\$		
		\$		
TOTAL	\$0	\$0	\$0	\$0

1. General Fund Assessed Valuation excludes \$40,000 of appraised value on residential property.

**Computation of Delinquency**

2020 Delinquent Tax Percentage \_\_\_\_\_ 10.000 %

Rate Used in this Budget for 2022-2023 \_\_\_\_\_ 10.000 %

Resolutions of Levy Limits for Tax Funds

1. Capital Outlay

Resolution dated 5/12/2014 authorizing 8.000 mills for 9999 years.

Note: For any new resolutions dated 7-1-2005 and after, the mill rate may not exceed 8 mills in total.

2. Adult Education

Resolution dated \_\_\_\_\_ authorizing 0.000 mills for 0 years.  
(limit 5 years)

3. Historical Museum:

Tax Rate authorized by a petition dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.

4. Public Library:

Resolution dated \_\_\_\_\_ authorizing \_\_\_\_\_ mills.

5. Recreation Commission:

Resolution dated 4/6/1998 authorizing 2.340 mills.

Note: The USD must have a copy of the separate recreation commission budget before making this levy.

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

Code	Code 04 Line	Fiscal Year 2022-2023									
		1	2	3	4	5	6	7	8	9	10
		Actual 2021 Tax Levy	Less 0.88 Allowance for Delinquency	Less 2021 Tax Received in 2021-22	Less Tax Refunded in 2021-22	2021 Tax in Process	Motor Vehicle Tax (includes 16/20M Tax)	Recreational Vehicle Tax	Commercial Vehicle	Amount of 2022 Tax to be Levied	Estimate of 2022 Taxes (1/1/2023 - 6/30/2023)
Supplemental General	03	1,233,492	10,855	1,081,142	35,811	105,684	166,439	2,187	3,925	1,278,320	1,105,747
Adult Education	05	0	0	0	0	0	0	0	0	0	0
Capital Outlay	10	587,351	5,169	514,819	17,052	50,311	79,252	1,041	1,869	608,660	526,491
Special Assessment	25	0	0	0	0	0	0	0	0	0	0
Spec Liability Expense	30	0	0	0	0	0	0	0	0	0	0
Bond and Interest #1	40	1,138,761	10,021	998,111	33,061	97,568	153,669	2,019	3,624	1,180,121	1,020,805
Bond and Interest #2	45	0	0	0	0	0	0	0	0	0	0
Temporary Note	50	0	0	0	0	0	0	0	0	0	0
No-fund Warrant	55	0	0	0	0	0	0	0	0	0	0
Extraordinary Growth Facility	57	0	0	0	0	0	0	0	0	0	0
Recreation Commission	60	355,535	3,129	311,014	10,322	31,070	33,508	440	790	47,964	41,489
Rec Comm Emp Bnfts & Spec Liab	65	45,153	397	39,548	1,311	3,897	5,403	71	128	31,562	27,301
Public Library Board	70	0	0	0	0	0	0	0	0	0	0
Public Lib Brd Emp Bnfts	71	0	0	0	0	0	0	0	0	0	0
Historical Museum	75	0	0	0	0	0	0	0	0	0	0
Cost of Living	78	0	0	0	0	0	0	0	0	0	0
TOTAL	80	3,360,292	29,571	2,944,634	97,557	288,530	438,271	5,758	10,336	3,146,627	2,721,833

Adult Education Computation	\$93,611,266 Assessed Valuation	x	0.000 Adult Education Mill Levy	=	\$0 Taxes to be Levied
Capital Outlay Computation	\$93,611,266 Assessed Valuation	x	6.502 Capital Outlay Mill Levy	=	\$608,660 Taxes to be Levied
Tax Collection Ratio for 2021	87.630 %				

STATEMENT OF INDEBTEDNESS

Note: If Bond and Interest levies are based on different assessed valuations due to territory changes, show such bond issues as a separate group. Use Bond and Interest #2 (C063) for these bond issues.

Bond Elections	Purpose of Debt	1	2	3	4	5	6	7	8	9	10
		Date of Issue	Interest Rate	Amount of Bonds Issued	Principal Outstanding 7/1/2022	Date Due		Due in 2022-2023		Due July-Dec. 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
prior to July 1, 2015	Series 2014	1/22/2014	3.81%	40,805,000	6,570,000	9/1/2022	9/1/2022	157,025	1,190,000		
						3/1/2023		127,275			
						9/1/2023	9/1/2023			127,275	1,250,000
	Series 2020	3/25/2020	2.50%	30,105,000	28,675,000	9/1/2022	9/1/2022	425,824	980,000		
						3/1/2023		411,271			
						9/1/2023	9/1/2023			411,271	1,005,000
	Series 2022	4/28/2022	2.95%	3,355,000	3,355,000	9/1/2022	9/1/2022	33,816	275,000		
						3/1/2023		45,430			
						9/1/2023	9/1/2023			45,430	740,000
	Total				38,600,000			1,200,641	2,445,000	583,976	2,995,000
after July 1, 2015 & prior to June 30, 2017											
	Total				0			0	0	0	0
after July 1, 2017 & prior to June 30, 2022											
	Total				0			0	0	0	0
after July 1, 2022											
	Total				0			0	0	0	0
Grand Total					38,600,000			1,200,641	2,445,000	583,976	2,995,000



Note: If you are merely leasing/renting with no intent to purchase, do not list as those types of transactions as they are not considered lease-purchases.

Item/Service Purchased	Contract	(Months)	Rate %	Purchase Price	in Contract	Principal)	7/1/2022	in 2022-2023	July - Dec 2023
<b>TOTAL</b>				\$0	\$0	\$0	\$0	\$0	\$0

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 Local Sources				
1300 Tuition				
1312 Individuals (out of district)	30			
1320 Other School District/Govt Sources (in-state)	40			
1330 Other School District/Govt Sources	45			
1410 Transportation Fees (reimbursement)	47			
1700 Student Activities (reimbursement)	50			
1900 Other Revenue from Local Source				
1910 User Charges (reimbursement)	55			
1980 Reimbursements	60	63,201	44,619	
1985 State Aid Reimbursements	65	7,424	9,975	
1990 Miscellaneous	67			
3000 State Sources				
3110 State Foundation Aid	95	11,842,482	12,033,123	13,015,338
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	1,851,041	1,946,200	2,101,157
4000 Federal Sources				
4820 Impact Aid PL 382	145			
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>13,764,148</b>	<b>14,033,917</b>	<b>15,116,495</b>
Total Expenditures & Transfers	175	13,764,148	14,033,917	15,116,495
Unencumbered Cash Balance (June 30)	190	0	0	~~~~~

Budget Line 190: Line 170 minus Line 175

Budget Line 65: Include Psychiatric Residential Treatment Centers (PRTF)/Juvenile Detention Centers (JDC)/Flint Hills Job Corps payments, Teacher Mentoring Program payments, National Board Certified Teacher payments, and Career & Technical Education state aid (for students earning an industry recognized credential in a high-need occupation).

Budget Line 145: Impact Aid should reflect 70% after deducts for special education, Indian, low-rent housing, heavily impacted and construction. 2022 Senate Sub for House Bill 2567 removed federal impact aid from the state aid determination beginning FY2023.

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	2,478,928	2,087,272	2,472,127
120 Non-Certified	215	353,399	357,686	345,798
200 Employee Benefits				
210 Insurance (employee)	220	296,272	263,736	243,021
220 Social Security	225	196,260	174,882	175,947
290 Other	230	29,633	27,024	40,079
300 Purchased Professional & Tech Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/Other State LEA's	240			
562 Tuition/Other Out-of-State LEA's	245			
563 Tuition/Private Sources	250			
590 Other	255	194	245	400

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (teaching)	260	137,516	149,031	156,779
644 Textbooks	265			
650 Supplies (technology related)	267	117,643	103,066	78,286
680 Miscellaneous Supplies	270	87,457	141,396	136,367
700 Property (equipment & furnishings)	275	175,129	186,208	76,700
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	353,705	337,479	459,485
120 Non-Certified	290	29,084	0	
200 Employee Benefits				
210 Insurance (employee)	295	34,985	33,654	45,102
220 Social Security	300	27,420	23,828	35,151
290 Other	305	3,955	4,630	7,541
300 Purchased Professional & Tech Serv	310	99,695	111,390	121,750
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	6,283	5,073	6,500
700 Property (equipment & furnishings)	325		3,527	
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	97,445	86,789	84,294
120 Non-Certified	340	36,823	37,603	49,480
200 Employee Benefits				
210 Insurance (employee)	345	14,234	13,086	12,966
220 Social Security	350	9,136	8,674	10,234
290 Other	355	871	624	1,706
300 Purchased Professional & Tech Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,511	671	3,345
600 Supplies				
640 Books (not textbooks) & Periodicals	370	25,230	28,592	29,000
650 Technology Supplies	375			
680 Miscellaneous Supplies	380	239	208	600
700 Property (equipment & furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 Non-Certified	400	102,563	102,412	112,935
200 Employee Benefits				
210 Insurance (employee)	405	11,844	12,391	12,391
220 Social Security	410	7,710	7,789	8,640
290 Other	415	1,160	1,290	1,760
300 Purchased Professional & Tech Serv	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	57,451	128,275	92,051
700 Property (equipment & furnishings)	450	2,722	782	
800 Other	455			
2400 School Administration				

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
100 Salaries				
110 Certified	460	0		
120 Non-Certified	465	287,334	298,954	331,989
200 Employee Benefits				
210 Insurance (employee)	470	60,987	62,930	62,930
220 Social Security	475	19,946	20,483	25,397
290 Other	480	4,413	5,271	7,141
300 Purchased Professional & Tech Serv	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (telephone, postage, etc.)	495			
590 Other	500			100
600 Supplies	505	8,456	10,507	6,377
700 Property (equipment & furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 Non-Certified	735	193,956	191,155	195,393
200 Employee Benefits				
210 Insurance	740	16,505	17,228	17,228
220 Social Security	745	14,448	14,230	14,948
290 Other	750	1,691	1,985	2,749
300 Purchased Professional & Tech Serv	755	2,019	2,753	5,000
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770	25,294	31,466	28,392
700 Property (equipment & furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520	247,907	243,395	244,217
200 Employee Benefits				
210 Insurance (employee)	525	35,093	35,221	33,483
220 Social Security	530	18,202	18,193	17,089
290 Other	535	2,135	5,255	4,525
300 Purchased Professional & Tech Serv	540	16,000	16,000	58,425
400 Purchased Property Services				
411 Water/Sewer	545	31,095	37,033	38,725
420 Cleaning	550	19,609	19,800	20,400
430 Repairs & Maintenance	555	82,308	119,356	43,891
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	103,362	128,583	157,146
590 Other	580	41,748	29,848	40,669
600 Supplies				
610 General Supplies	585	106,869	182,912	136,886
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600	9,305	13,467	18,350
629 Other	605			
680 Miscellaneous Supplies	610			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
700 Property (equipment & furnishings)	615	3,392	12,504	0
800 Other	620			
2601 Operations & Maintenance (transportation)				
100 Salaries				
120 Non-Certified	622	17,307	17,472	18,375
200 Employee Benefits				
210 Insurance (employee)	623	3,188	3,328	3,393
220 Social Security	626	1,286	1,307	1,406
290 Other	628	222	544	371
300 Purchased Professional & Tech Serv	630			
400 Purchased Property Services	632	850		
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (equipment & furnishings)	648			
800 Other	650			
2700 Student Transportation Services				
2720 Supervision				
100 Salaries				
120 Non-Certified	652	81,846	82,435	86,528
200 Employee Benefits				
210 Insurance	654	10,035	10,474	10,474
220 Social Security	656	6,079	6,098	6,619
290 Other	658	876	2,610	1,426
600 Supplies	660	3,450	5,191	5,300
730 Equipment	662			
800 Other	664	1,493	800	800
2710 Vehicle Operating Services				
100 Salaries				
120 Non-Certified	666	214,192	214,168	232,847
200 Employee Benefits				
210 Insurance	668	78,791	78,110	80,743
220 Social Security	670	14,024	14,264	17,812
290 Other	672	1,773	9,231	7,561
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680	49,013	60,972	70,230
626 Motor Fuel	682	51,821	99,372	131,497
730 Equipment (including buses)	684	302,800	262,878	289,165
800 Other	686	2,798	2,813	3,700
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 Non-Certified	688	35,438	39,292	41,525
200 Employee Benefits				
210 Insurance	690	4,387	4,579	4,579
220 Social Security	692	2,680	3,013	3,177
290 Other	694	412	1,116	627
300 Purchased Professional & Tech Serv	696			
400 Purchased Property Services	698			

GENERAL FUND	Code 06 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700	10,796	13,430	15,469
600 Supplies	702	50,933	34,591	44,569
730 Equipment	704	4,332	0	0
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 Non-Certified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Tech Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 Non-Certified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Tech Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (equipment & furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 Transfers				
932 Adult Education	795			
934 Adult Supplemental Education	800			
936 Bilingual Education	805		11,209	25,600
937 Virtual Education	807		9,792	203,090
938 Capital Outlay	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825	613	537	0
946 Professional Development	830	2,309	17,071	25,000
948 Parent Education Program	835	15,000	15,500	15,000
949 Summer School	837			
950 Special Education	840	2,882,877	2,922,331	2,939,731
954 Career & Postsecondary Education	850	668,223	669,119	629,932
960 Special Reserve Fund	853			
963 Special Liability Expense Fund	855			
972 Contingency Reserve	885	67,231	209,321	148,162
974 Textbook & Student Materials Revolving Fund	889	355,326	234,277	234,277
976 Preschool-Aged At-Risk	891	187,904	235,134	326,290
978 At Risk (K-12)	893	2,485,272	2,783,696	3,159,335
TOTAL EXPENDITURES*	~~~	13,764,148	14,033,917	15,116,495

\*Goes to Budget Line 175.

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	-359,586	-945,931	-45,377
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
4000 FEDERAL SOURCES - GRANTS				
4591 Title I	10	542,047	535,409	631,471
4593 Title II	15	97,817	101,404	100,607
4602 Title IV	22	35,036	35,684	36,543
4601 Title III (English Language Acquisition)	60			
4595 ESSER I (CARES Act)	67	443,153	0	0
4605 ESSER II (CRRSA)	68	0	1,421,985	393,637
4606 ESSER III (ARP)	70			685,447
4599 Other	75	339,684	48,183	220,478
<b>RESOURCES AVAILABLE</b>	170	1,098,151	1,196,734	2,022,806
<b>TOTAL EXPENDITURES</b>	175	2,044,082	1,242,111	2,022,806
UNENCUMBERED CASH BALANCE JUNE 30	190	-945,931	-45,377	0

Budget Line 010: Includes programs such as, but not limited to, Migrant and/or Neglected/Delinquent as well as regular allocations.

Budget Line 015: Includes programs such as, but not limited to, Title II-A Supporting Effective Instruction and/or Title II-D Education Technology as well as regular allocations.

Budget Line 022: Includes Title IV, Part A (Student Support and Academic Grants) and Title VI, Part B (21st Century Community Learning Centers).

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	431,413	581,486	902,594
120 NonCertified	215	23,593	81,187	340,150
200 Employee Benefits				
210 Insurance (Employee)	220	38,385	40,065	40,065
220 Social Security	225	33,092	48,934	95,607
290 Other	230	6,741	7,360	9,570
300 Purchased Professional & Technical Serv	235	0	180	180
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	181,117	60,672	73,648
644 Textbooks	265	0	4,105	
650 Supplies (Technology Related)	267	156,346	29,595	37,742
680 Miscellaneous Supplies	270	3,160	750	72,390
700 Property (Equipment & Furnishings)	275	895,888	76,716	10,000
800 Other	280			

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
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 & Technical Serv	310	49,000	74,388	186,917
400 Purchased Property Services	313			
500 Other Purchased Services	315			1,000
600 Supplies	320		100	27,600
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	1,005	12,314	49,119
120 NonCertified	340	2,379	2,792	33,220
200 Employee Benefits				
210 Insurance (Employee)	345	0		5,724
220 Social Security	350	259	1,138	6,043
290 Other	355	4	26	772
300 Purchased Professional & Technical Serv	360	4,264	795	
400 Purchased Property Services	363			
500 Other Purchased Services	365	58,303	160,750	105,560
600 Supplies				
640 Books (not textbooks) & Periodicals	370	21,962	5,618	54
650 Technology Supplies	375		6,887	
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 & Technical Serv	420	5,819	8,019	8,019
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (telephone, postage, etc.)	435			
590 Other	440	4,193	6,000	6,000
600 Supplies	445	1,407		
700 Property (Equipment & Furnishings)	450	36,520		
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			



FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	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			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725	9,960		
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	5,141	800	
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	390	55	
290 Other	535	5	1	
300 Purchased Professional & Technical Serv	540			
400 Purchased Property Services				
411 Water/Sewer	545	198		
420 Cleaning	550	455	477	
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	32,224	1,135	
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	33,886	24,405	
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	742	4,410	9,124

FEDERAL FUNDS (Monies Not Included in Other Funds)	Code 07 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	57	338	702
290 Other	640	1	4	6
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		609	1,000
730 Equipment (including buses)	670	3,320		
800 Other	675	120		
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Non-Instructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740	996		
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750	76		
290 Other	755	1		
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785	1,660		
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4500 New Building Acquisition & Construction	865			
4700 Building Improvements				
100 Salaries				
120 NonCertified	870			
200 Fringe Benefits				
210 Insurance	875			
220 Social Security	880			
290 Other	885			
400 Outside Contractors	890			
4900 Other	900			
TOTAL EXPENDITURES*	~~~	2,044,082	1,242,111	2,022,806

FEDERAL FUNDS (Monies Not Included in Other Funds)		12 mo.	12 mo.	12 mo.
	Code	2020-2021	2021-2022	2022-2023
	07	Actual	Actual	Budget
	Line	(1)	(2)	(3)
EXPENDITURES				

\*Goes to Budget Line 175.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	14,641	100,525
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2019 \$	10	24,035		
2020 \$	15	1,038,152	100,169	
2021 \$	20		1,081,142	105,684
1140 Delinquent Tax	25	65,731	60,401	5,430
1410 Transportation Fees	47			
1980 Reimbursements	60		47,878	
1990 Miscellaneous	65			38,400
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	165,250	152,605	166,439
2450 Recreational Vehicle Tax	75	2,153	2,080	2,187
2460 Commercial Vehicle Tax	77	4,164	3,795	3,925
2800 In Lieu of Taxes IRBs/Rental Excise	85	45	69	0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	2,779,717	2,860,427	3,088,054
5000 OTHER				
5253 Transfer From Contingency Reserve	145	65,731	105,990	148,162
<b>RESOURCES AVAILABLE</b>	170	4,144,978	4,429,197	3,658,806
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	4,130,337	4,328,672	4,664,030
TAX REQUIRED (175 minus 170)	195			1,005,224
PERCENT OF COLLECTION	196			86.500 %
TOTAL 2022 TAX REQUIRED (195÷196)	197			1,162,109
Delinquent Tax	200			116,211
AMOUNT OF 2022 TAX TO BE LEVIED (Line 197 + Line 200)	205			1,278,320
UNENCUMBERED CASH BALANCE JUNE 30	207	14,641	100,525	~~~~~

**Budget Line 196:** pulls from Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
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 & Technical Serv	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			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	13,054	17,751	
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & 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	74,521	75,116	95,521
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345	5,027	5,724	5,724
220 Social Security	350	5,273	5,333	7,307
290 Other	355	368	534	1,146
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & 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	90,824	90,006	81,128
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405	4,194	4,953	12,242
220 Social Security	410	6,957	6,906	6,206
290 Other	415	710	652	34,199
300 Purchased Professional & Technical Serv	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	38,572	10,727	509
700 Property (Equipment & Furnishings)	450			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460	670,592	654,136	660,637
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470	48,028	50,634	51,512
220 Social Security	475	49,279	48,469	50,539
290 Other	480	6,551	7,123	9,641
300 Purchased Professional & Technical Serv	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			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional & Technical Serv	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	540	39,339	900	13,742
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		48,132	48,000
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590	66,035	81,642	163,284
622 Electricity	595	451,175	511,303	531,755
626 Motor Fuel (not school bus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615			
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased Professional & Technical Serv	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 school bus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (including buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional & Technical Serv	696			
400 Purchased Property Services	698			

SUPPLEMENTAL GENERAL (Local Option)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional & Technical Serv	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional & Technical Serv	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (not ending balance)	792			
932 Adult Education	795			
934 Adult Suppl Education	800			
936 Bilingual Education	805	3,000	3,500	7,500
937 Virtual Education	810			
940 Driver Training	815			
943 Extraordinary School Program	823			
944 Food Service	825			
946 Professional Development	830			
948 Parent Education Program	835			
949 Summer School	837			
950 Special Education	840		47,878	262,989
954 Career and Postsecondary Education	850			
960 Special Reserve	853			
963 Special Liability Expense Fund	855			
974 Textbook & Student Materials Revolving	880			
976 Preschool-Aged At-Risk	885			
978 At Risk (K-12)	890	2,556,838	2,657,253	2,620,449
TOTAL EXPENDITURES & TRANSFERS*	~~~	4,130,337	4,328,672	4,664,030

\*Goes to Budget Line 175.



<b>PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)</b>	Code 11 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	282,079	285,000	285,224
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
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	40,500	65,500	90,500
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	187,904	235,134	326,290
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>510,483</b>	<b>585,634</b>	<b>702,014</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>225,483</b>	<b>300,410</b>	<b>466,790</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	285,000	285,224	235,224

<b>PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)</b>	Code 11 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	29,562	58,537	128,042
120 NonCertified	215	16,930	21,004	47,396
200 Employee Benefits				
210 Insurance (Employee)	220	9,374	16,128	25,720
220 Social Security	225	3,410	5,715	11,656
290 Other	230	574	674	2,907
300 Purchased Professional & Technical Serv	235			10,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250	351		
600 Supplies				
610 General Supplemental (Teaching)	255	3,928	3,645	3,420
644 Textbooks	260			
650 Supplies (Technology Related)	263	2,839	1,191	1,804
680 Miscellaneous Supplies	265			50,000
700 Property (Equipment & Furnishings)	270	2,250		2,000
800 Other	275			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			13,530
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			1,035
290 Other	300			103
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315		681	300
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 & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & 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	35,718	51,929	61,021
120 NonCertified	395	24,348	24,442	25,838
200 Employee Benefits				
210 Insurance (Employee)	400	8,757	9,732	11,447
220 Social Security	405	4,997	5,805	6,644
290 Other	410	655	963	1,497
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

PRESCHOOL-AGED AT-RISK (3 Year Old and 4 Year Old)	Code 11 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	6,017	4,307	2,504
200 Employee Benefits				
210 Insurance (Employee)	445	2,079	744	744
220 Social Security	450	455	330	192
290 Other	455	30	54	717
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490	27,930	27,930	0
600 Supplies				
610 General Supplies	495	28	7	100
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	27,768	36,102	28,486
200 Employee Benefits	532	14,349	21,226	15,450
800 Other	533	3,134	9,264	14,237
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	225,483	300,410	466,790

\*Goes to Budget Line 175.

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	300,000	339,250	350,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
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	2,485,272	2,783,696	3,159,335
5208 Transfer From Supplemental General	140	2,556,838	2,657,253	2,620,449
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>5,342,110</b>	<b>5,780,199</b>	<b>6,129,784</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>5,002,860</b>	<b>5,430,199</b>	<b>5,854,784</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	339,250	350,000	275,000

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	4,044,732	4,383,119	4,595,556
120 NonCertified	215	60,405	67,726	67,943
200 Employee Benefits				
210 Insurance (Employee)	220	447,035	500,409	507,743
220 Social Security	225	292,446	321,447	356,759
290 Other	230	44,788	56,487	78,283
300 Purchased Professional & Technical Serv	235	30,000	30,000	30,000
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255	665	1,085	1,380
644 Textbooks	260			
650 Supplies (Technology Related)	263		18,744	36,219
680 Miscellaneous Supplies	265			75,000
700 Property (Equipment & Furnishings)	270			
800 Other	275			

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	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	70,909	44,229	89,981
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340	6,953	3,836	7,782
220 Social Security	345	4,207	2,605	6,884
290 Other	350	720	512	1,254
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & 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 & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional & Technical Serv	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			

AT-RISK (K-12)	Code 13 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	580			
800 Other	585			
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 & Technical Serv	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	5,002,860	5,430,199	5,854,784

\*Goes to Budget Line 175.

	Code 14 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>BILINGUAL EDUCATION</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	15,000	3,831	5,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
4000 FEDERAL SOURCES				
4520 Bilingual Aid	35			
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	11,209	25,600
5208 Transfer From Supplemental General	50	3,000	3,500	7,500
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>18,000</b>	<b>18,540</b>	<b>38,100</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>14,169</b>	<b>13,540</b>	<b>38,100</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	3,831	5,000	0

	Code 14 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>BILINGUAL EDUCATION</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	13,095	11,995	27,328
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			2,146
220 Social Security	225	1,002	918	2,094
290 Other	230	59	49	332
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Bilingual Education Coop	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	13	578	1,200
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			5,000
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			

BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
290 Other	305			
300 Purchased Professional & 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 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional & Technical Serv	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional & Technical Serv	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			



BILINGUAL EDUCATION	Code 14 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional & Technical Serv	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel (not school bus)	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional & Technical Serv	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
TOTAL EXPENDITURES*	~~~	14,169	13,540	38,100

\*Goes to Budget Line 175.

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	20,000	11,162	12,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	0	9,792	203,090
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>20,000</b>	<b>20,954</b>	<b>215,090</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>8,838</b>	<b>8,954</b>	<b>215,090</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	11,162	12,000	0

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	7,599	7,653	8,069
120 NonCertified	215	0		
200 Employee Benefits				
210 Insurance (Employee)	220	658	687	687
220 Social Security	225	436	614	617
290 Other	230	145		212
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Virtual Education Coop	245			156,100
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			1,000
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			45,405
700 Property (Equipment & Furnishings)	270			3,000
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional & Technical Serv	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 & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595			
200 Employee Benefits				
210 Insurance	600			
220 Social Security	605			
290 Other	610			
300 Purchased Professional & Technical Serv	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			

VIRTUAL EDUCATION	Code 15 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495			
200 Employee Benefits				
210 Insurance (Employee)	500			
220 Social Security	505			
290 Other	510			
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545			
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not school bus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	8,838	8,954	215,090

\*Goes to Budget Line 175.

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	679,687	1,319,222	1,689,025	1,689,025
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05	11,462			
2020 \$	10	494,292	47,692		
2021 \$	15		514,819	50,311	50,311
2022 \$	20			526,491	608,660
1140 Delinquent Tax	25	27,636	24,828	2,586	3,877
1510 Interest on Idle Funds	30	2,353	1,622	0	0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	314,271	45,434	10,000	10,000
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	78,683	72,634	79,252	79,252
July - December Estimate	60				39,626
2450 Recreational Vehicle Tax	65	1,025	991	1,041	1,041
July - December Estimate	66				521
2460 Commercial Vehicle Tax	67	1,983	1,807	1,869	1,869
July - December Estimate	68				935
2600 Other County Revenue	70	0	0		0
July - December Estimate	75				
2800 In Lieu of Taxes IRBs/Rental Excise	80	21	33	0	0
July - December Estimate	82				0
3000 STATE SOURCES					
3223 Capital Outlay State Aid	87	350,797	364,961	407,802	407,802
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>1,962,210</b>	<b>2,394,043</b>	<b>2,768,377</b>	<b>2,892,919</b>
TOTAL EXPENDITURES & TRANSFERS	<b>175</b>	<b>642,988</b>	<b>705,018</b>	<b>2,768,377</b>	<b>2,768,377</b>
July - December Estimate	<b>180</b>	~~~~~	~~~~~	~~~~~	124,542
TOTAL OPERATION EXPENDITURE (18 MO)	<b>185</b>	~~~~~	~~~~~	~~~~~	2,892,919
UNENCUMBERED CASH BALANCE JUNE 30	190	1,319,222	1,689,025	0	~~~~~

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			
700 Property (Equipment & Furnishings)	210			
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230	5,219	4,282	62,098
2500 Central Services				
100 Salaries				
120 NonCertified	236			
200 Employee Benefits				
210 Insurance (Employee)	237			
220 Social Security	238			
290 Other	239			
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310	478,189	473,347	514,716
200 Employee Benefits				
210 Insurance (Employee)	315	90,992	96,683	100,505
220 Social Security	320	34,989	34,392	39,377
290 Other	325	6,752	13,968	11,201
300 Purchased Professional & Technical Serv	330			
400 Purchased Property Services				
420 Cleaning	335			
430 Repairs & Maintenance	340			
440 Rentals	345			
460 Repair of Buildings	350			
490 Other	355			
500 Other Purchased Services	360			
600 Supplies				
610 General Supplies	363			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Technical Serv	395			
400 Purchased Property Services	400	22,305		
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			

CAPITAL OUTLAY	Code 16 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			
4000 Facility Acquisition & Construction Serv				
4100 Land Acquisition	255		4,074	
4200 Land Improvement	260			237,500
4300 Architectural & Engineering Services	265		850	
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280	2,780		
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	1,762	77,422	1,802,980
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES*	~~~	642,988	705,018	2,768,377

\*Goes to Budget Line 175.

	Code 18 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>DRIVER TRAINING</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	26,228	20,030	22,645
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15	7,260	8,632	8,550
3000 STATE SOURCES				
3208 State Safety Aid	25	4,080	6,588	8,505
3209 Motorcycle Safety Aid	35			0
4000 FEDERAL SOURCES				
4590 Other Federal Aid	40			
5000 OTHER				
5206 Transfer From General	45	0	0	0
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer from Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>37,568</b>	<b>35,250</b>	<b>39,700</b>
TOTAL EXPENDITURES & TRANSFERS	175	17,538	12,605	39,700
UNENCUMBERED CASH BALANCE JUNE 30	190	20,030	22,645	0

	Code 18 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>DRIVER TRAINING</b>				
<b>EXPENDITURES</b>				
1000 Instruction				
100 Salaries				
110 Certified	210	14,400	10,800	12,000
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	1,102	826	918
290 Other	230	112	83	120
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
590 Other	250			300
600 Supplies				
610 General Supplemental (Teaching)	255	126	150	150
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			23,939
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			



DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
290 Other	300			
300 Purchased Professional & Technical Serv	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 & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) & 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	85	99	120
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405	7	8	9
290 Other	410			
300 Purchased Professional & Technical Serv	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central 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 & Technical Serv	590			
400 Purchased Property Services	595			
500 Other Purchased Services	600			
600 Supplies	605			
700 Property (Equipment & Furnishings)	610			
800 Other	615			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440	947		1,019

DRIVER TRAINING	Code 18 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance (Employee)	445	219		229
220 Social Security	450	77		72
290 Other	455			24
300 Purchased Professional & Technical Serv	460			
400 Purchased Property Services	465			
500 Other Purchased Services	470	34	42	50
600 Supplies				
610 General Supplies	475			
620 Energy				
621 Heating	480			
622 Electricity	485			
626 Motor Fuel-not schoolbus	490	429	597	750
629 Other	495			
680 Miscellaneous Supplies	500			
700 Property (Equipment & Furnishings)	505			
800 Other	510			
2650 Vehicle Operations, Maintenance Services				
100 Salaries				
120 NonCertified	515			
200 Employee Benefits				
210 Insurance	520			
220 Social Security	525			
290 Other	530			
300 Purchased Professional & Technical Serv	535			
442 Rental of Vehicles	540			
520 Insurance	545			
626 Motor Fuel (not school bus)	550			
700 Property (Equipment & Furnishings)	555			
800 Other	560			
2900 Other Support Services				
100 Salaries				
110 Certified	630			
120 Non-Certified	635			
200 Employee Benefits				
210 Insurance	640			
220 Social Security	645			
290 Other	650			
300 Purchased Professional & Technical Serv	655			
400 Purchased Property Services	660			
500 Other Purchased Services	665			
600 Supplies	670			
700 Property (Equipment & Furnishings)	675			
800 Other	680			
TOTAL EXPENDITURES*	~~~	17,538	12,605	39,700

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
<b>FOOD SERVICE</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	219,446	254,143	364,795
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES*				
1510 Interest on Idle Funds	05			
1600 Food Service				
1611 Student Sales (Lunch)	15	4,278	3,594	87,090
1612 Student Sales (Breakfast)	25	10	36	43,125
1613 Student Sales (Spec Milk)	35	0	0	0
1614 Student Sales (Snacks/Supper)	40	0	0	0
1620 Adult & Student Sales (Non-Reimbursable Prog)	45	15,016	18,702	7,669
1990 Miscellaneous	55	162	725	0
3000 STATE SOURCES				
3203 School Food Assistance	65	7,929	3,940	7,061
4000 FEDERAL SOURCES				
4550 Child Nutrition Programs	75	800,874	940,571	785,332
4590 Other Federal Aid	80		44,955	9,029
5000 Other				
5206 Transfer From General	85	613	537	0
5208 Transfer From Supplemental General	90	0	0	0
5253 Transfer From Contingency Reserve	95	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	1,048,328	1,267,203	1,304,101
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	794,185	902,408	1,161,632
UNENCUMBERED CASH BALANCE JUNE 30	190	254,143	364,795	142,469

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

		12 mo.	12 mo.	12 mo.
	Code 24 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
<b>FOOD SERVICE</b>				
<b>EXPENDITURES</b>				
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	210			
200 Employee Benefits				
210 Insurance (Employee)	215			
220 Social Security	220			
290 Other	225			
400 Purchased Property Services				
411 Water/Sewer	230			
490 Other	235			
500 Other Purchased Services	240			
600 Supplies				
610 General Supplies	245			
620 Energy				
621 Heating	250			
622 Electricity	255			
626 Motor Fuel (not school bus)	260			
629 Other	265			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			

FOOD SERVICE	Code 24 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
800 Other	280			
3000 Operation of NonInstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	285			
120 NonCertified	290	360,298	347,384	431,845
200 Employee Benefits				
210 Insurance	295	103,950	102,680	114,278
220 Social Security	300	26,148	25,383	33,038
290 Other	305	7,134	13,061	13,235
500 Other Purchased Services				
520 Insurance	310			
570 Food Service Management	315			
590 Other Purchased Services	320			
600 Supplies				
630 Food & Milk	325	264,195	361,888	512,175
680 Miscellaneous Supplies	330	26,259	41,332	47,061
700 Property (Equipment & Furnishings)	335	4,296	3,148	5,000
800 Other	340	1,905	7,532	5,000
TOTAL EXPENDITURES*	~~~	794,185	902,408	1,161,632

\*Goes to Budget Line 175.

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	30,000	15,513	20,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15		294	
3000 STATE SOURCES				
3204 Professional Development Aid	25	3,395	0	3,750
4000 FEDERAL SOURCES				
4500 Aid	40			
5000 OTHER				
5206 Transfer From General	45	2,309	17,071	25,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	55	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	35,704	32,878	48,750

		12 mo.	12 mo.	12 mo.
PROFESSIONAL DEVELOPMENT	Code 26 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
<b>EXPENDITURES</b>				
2000 Support Services				
2200 Instr Support Staff				
100 Salaries				
110 Certified	210	13,791		4,500
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	0		
220 Social Security	225	1,053		346
290 Other	230	93		9
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services	240	4,785	12,878	41,395
600 Supplies				
640 Books (not textbooks) & Periodicals	245	469		2,500
650 Technology Supplies	250			
680 Miscellaneous Supplies	255			
700 Property (Equipment & Furnishings)	260			
800 Other	265			
2500 Central Services				
100 Salaries				
110 Certified	270			
120 NonCertified	275			
200 Employee Benefits				
210 Insurance	280			
220 Social Security	285			
290 Other	290			
300 Purchased Professional & Technical Serv	295			
400 Purchased Property Services	300			
500 Other Purchased Services	305			
600 Supplies	310			
700 Property (Equipment & Furnishings)	315			

PROFESSIONAL DEVELOPMENT	Code 26 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
800 Other	320			
2900 Other Support Services				
100 Salaries				
110 Certified	327			
120 NonCertified	330			
200 Employee Benefits				
210 Insurance	335			
220 Social Security	340			
290 Other	345			
300 Purchased Professional & Technical Serv	350			
400 Purchased Property Services	355			
500 Other Purchased Services	360			
600 Supplies	365			
700 Property (Equipment & Furnishings)	370			
800 Other	375			
TOTAL EXPENDITURES	175	20,191	12,878	48,750
UNENCUMBERED CASH BALANCE JUNE 30	190	15,513	20,000	0

	Code 28 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>PARENT EDUCATION PROGRAM</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	12,000	3,000	5,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1320 Payment from Other school district	05			
1510 Interest on Idle Funds	15			
1900 Other Revenue From Local Source	25			
3000 STATE SOURCES				
3216 Parent Education Aid	35	0	0	
4000 FEDERAL SOURCES				
4500 Aid	45			
5000 OTHER				
5206 Transfer From General	55	15,000	15,500	15,000
5208 Transfer From Supplemental General	50	0	0	0
5253 Transfer From Contingency Reserve	60	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	170	27,000	18,500	20,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	24,000	13,500	20,000
UNENCUMBERED CASH BALANCE JUNE 30	190	3,000	5,000	0

	Code 28 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>PARENT EDUCATION PROGRAM</b>				
<b>EXPENDITURES</b>				
2000 Support Services				
2100 Support Services Student				
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 & Technical Serv	235			
400 Purchased Property Services	237			
500 Other Purchased Services				
561 Payment to Other School District	240			
564 Payment to Coops/Interlocal	245			
590 Other	250	24,000	13,500	20,000
600 Supplies				
640 Books (not textbooks) & Periodicals	255			
650 Technology Supplies	260			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2200 Instr Support Staff				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			

PARENT EDUCATION PROGRAM	Code 28 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
300 Purchased Professional & Technical Serv	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2500 Central Services				
100 Salaries				
110 Certified	330			
120 Non-Certified	335			
200 Employee Benefits				
210 Insurance	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional & Technical Serv	355			
400 Purchased Property Services	360			
500 Other Purchased Services	365			
600 Supplies	370			
700 Property (Equipment & Furnishings)	375			
800 Other	380			
2900 Other Support Services				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional & Technical Serv	415			
400 Purchased Property Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
TOTAL EXPENDITURES*	~~~	24,000	13,500	20,000

\*Goes to Budget Line 175.



SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	700,000	755,000	950,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	05			
1900 Other Revenue From Local Source	15			
1980 Reimbursements	20		199	
3000 STATE SOURCES				
3211 Deaf/Blind	35			
4000 FEDERAL SOURCES				
4310 PL 382 Special Ed (formerly PL:874)	45			
4560 Aid Regular*	55	402,011	450,517	475,768
4570 Medicaid	60	151,767	231,321	235,000
4590 Other Reserve Grants in Aid	65	16,986	16,986	16,986
4595 ESSER I	67	29,612	0	0
4605 ESSER II	68		54,533	39,001
5000 OTHER				
5206 Transfer From General	75	2,882,877	2,922,331	2,939,731
5208 Transfer From Supplemental General	80	0	47,878	262,989
5253 Transfer From Contingency Reserve	85	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>4,183,253</b>	<b>4,478,765</b>	<b>4,919,475</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>3,428,253</b>	<b>3,528,765</b>	<b>4,119,475</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	755,000	950,000	800,000

**Budget Line 55:** Includes regular allocations.

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	855,002	890,640	891,561
120 NonCertified	215	1,201,688	1,215,623	1,422,889
200 Employee Benefits				
210 Insurance (Employee)	220	481,308	493,136	517,120
220 Social Security	225	145,544	155,036	178,429
290 Other	230	27,094	30,387	54,693
300 Purchased Professional & Technical Serv	235	36,940	36,940	41,332
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Private Sources	245			
564 Payment to Spec Education Coop/Interlocal (Assessments)	250			
565 Payment to Spec Education Coop/Interlocal (Flowthrough)	251	21,905	34,452	30,306
590 Other	255	564	889	1,051
600 Supplies				
610 General Supplemental (Teaching)	260	10,160	19,053	9,393
644 Textbooks	265	3,842	0	
650 Supplies (Technology Related)	267	1,164	1,128	2,435
680 Miscellaneous Supplies	270			150,000
700 Property (Equipment & Furnishings)	275	20,530	1,952	
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	264,622	292,682	425,793
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295	20,837	21,749	33,196
220 Social Security	300	18,064	20,435	32,573
290 Other	305	3,028	3,475	6,512
300 Purchased Professional & Technical Serv	310	15,857	22,540	23,000
400 Purchased Property Services	313			
500 Other Purchased Services	315	437	120	1,325
600 Supplies	320	5,385	8,551	10,230
700 Property (Equipment & Furnishings)	325		1,200	
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335		2,198	
120 NonCertified	340		4,608	
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350		521	
290 Other	355		7	
300 Purchased Professional & Technical Serv	360	23,978	22,600	27,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,932	1,718	1,500
600 Supplies				
640 Books (not textbooks) & Periodicals	370			
650 Technology Supplies	375			450
680 Miscellaneous Supplies	380			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
2330 Special Area Admin Services				
100 Salaries				
110 Certified	395	44,663	54,869	37,501
120 NonCertified	400	33,864	27,413	32,072
200 Employee Benefits				
210 Insurance (Employee)	405	7,869	8,441	9,929
220 Social Security	410	5,550	5,823	5,322
290 Other	415	796	996	9,428
300 Purchased Professional & Technical Serv	420			
400 Purchased Property Services	425			
500 Other Purchased Services	430			
600 Supplies	435			100
700 Property (Equipment & Furnishings)	440			
800 Other	445			
2400 School Administration				
100 Salaries				
110 Certified	450	27,511	13,469	
120 NonCertified	455			
200 Employee Benefits				
210 Insurance (Employee)	460	1,920	1,076	
220 Social Security	465	1,678	1,031	
290 Other	470	356	181	
300 Purchased Professional & Technical Serv	475			
500 Other Purchased Services	480			
600 Supplies	485			
700 Property (Equipment & Furnishings)	490			
800 Other	495			
2500 Central Services				
100 Salaries				
110 Certified	800			
120 Non-Certified	805			
200 Employee Benefits				
210 Insurance	810			
220 Social Security	815			
290 Other	820			
300 Purchased Professional & Technical Serv	825	3,679	4,416	4,450
400 Purchased Property Services	830			
500 Other Purchased Services	835			
600 Supplies	840			
700 Property (Equipment & Furnishings)	845			
800 Other	850			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	500	6,017	2,676	2,284
200 Employee Benefits				
210 Insurance (Employee)	505	1,371	687	687
220 Social Security	510	455	205	175
290 Other	515	30	49	65
300 Purchased Professional & Technical Serv	520			
400 Purchased Property Services				
411 Water/Sewer	525			
420 Cleaning	530			
430 Repairs & Maintenance	535			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
440 Rentals	540			
490 Other	545			
500 Other Purchased Services	550	13,905	17,298	20,000
600 Supplies				
610 General Supplies	555			
620 Energy				
621 Heating	560			
622 Electricity	565			
626 Motor Fuel (not school bus)	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	69,136	56,633	70,337
200 Employee Benefits				
210 Insurance	640	29,772	25,302	30,574
220 Social Security	645	5,095	4,182	5,435
290 Other	650	2,239	2,970	4,512
400 Purchased Property Services				
442 Rent of Vehicles (lease)	655			
490 Other	660			
500 Other Purchased Services				
513 Contracting of Bus Services	665			
519 Mileage in Lieu of Trans	670			
520 Insurance	675	3,102	3,859	4,444
590 Other Purchased Services	680			
600 Supplies				
626 Motor Fuel	685	7,443	12,895	18,642
680 Miscellaneous Supplies	690	1,921	2,654	2,730
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 & Technical Serv	725			
400 Purchased Property Services	730			
500 Other Purchased Services	735			
700 Property (Equipment & Furnishings)	740			

SPECIAL EDUCATION	Code 30 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
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 & Technical Serv	770			
400 Purchased Property Services	775			
500 Other Purchased Services	780			
600 Supplies	785			
700 Property (Equipment & Furnishings)	790			
800 Other	795			
2900 Other Support Services				
100 Salaries				
110 Certified	860			
120 NonCertified	865			
200 Employee Benefits				
210 Insurance	870			
220 Social Security	873			
290 Other	880			
300 Purchased Professional & Technical Serv	885			
400 Purchased Property Services	890			
500 Other Purchased Services	895			
600 Supplies	900			
700 Property (Equipment & Furnishings)	905			
800 Other	910			
TOTAL EXPENDITURES*	~~~	3,428,253	3,528,765	4,119,475

\*Goes to Budget Line 175.

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	300,000	300,000	300,000
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources (in-state)	25			
1510 Interest on Idle Funds	35			
1700 Student Activities (reimbursement)	45			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1940 Sale & Rent of Textbook	65			
1990 Miscellaneous	75			
3000 STATE SOURCES				
3225 CTE Transportation State Aid	80	0	0	0
4000 FEDERAL SOURCES				
4530 Vocational Aid				
4531 Regular Aid	115	25,353	27,163	28,008
4532 Special Project Aid	125			
4590 Other Federal Aid	130			
5000 OTHER				
5206 Transfer From General	135	668,223	669,119	629,932
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	~~~~~
<b>RESOURCES AVAILABLE</b>	<b>170</b>	<b>993,576</b>	<b>996,282</b>	<b>957,940</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>175</b>	<b>693,576</b>	<b>696,282</b>	<b>757,940</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	300,000	300,000	200,000

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	519,022	465,189	493,117
120 NonCertified	215	12,707	6,939	14,805
200 Employee Benefits				
210 Insurance (Employee)	220	53,199	55,824	54,373
220 Social Security	225	35,979	31,848	35,032
290 Other	230	4,971	6,018	7,815
300 Purchased Professional & Technical Serv	235			
400 Purchased Property Services	237	632	959	1,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
564 Payment to Vocational Education Coop	245			
590 Other	250	259	12,882	12,000
600 Supplies				
610 General Supplemental (Teaching)	255	41,654	69,720	28,008
644 Textbooks	260		1,743	

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
650 Supplies (Technology Related)	263	12,291	8,117	42,401
680 Miscellaneous Supplies	265			50,000
700 Property (Equipment & Furnishings)	270	3,369	26,434	10,900
800 Other	275			
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 & Technical Serv	305	747	1,353	
400 Purchased Property Services	307			
500 Other Purchased Services	310	905		
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 & Technical Serv	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360		722	
600 Supplies				
640 Books (not textbooks) & Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional & Technical Serv	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central 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 & Technical Serv	615			

CAREER & POSTSECONDARY EDUCATION	Code 34 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	4,206	4,194	3,744
200 Employee Benefits				
210 Insurance (Employee)	500	822	858	859
220 Social Security	505	308	314	286
290 Other	510	66	133	91
300 Purchased Professional & Technical Serv	515			
400 Purchased Property Services				
411 Water/Sewer	520			
420 Cleaning	525			
430 Repairs & Maintenance	530			
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545	2,439	3,035	3,509
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555			
622 Electricity	560			
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2700 Student Transportation Services				
120 NonCertified	586			
200 Employee Benefits	587			
626 Motor Fuel	588			
800 Other	589			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional & Technical Serv	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
TOTAL EXPENDITURES*	~~~	693,576	696,282	757,940

\*Goes to Budget Line 175.



<b>GIFTS &amp; GRANTS</b> (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	175,586	139,914	124,349
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1700 Student Activities*				
1710 Admissions	10			
1790 Other Student Activity Income	20			
1900 Other Revenue From Local Sources*				
1920 Contributions & Donations	30	81,905	67,586	100,000
1930 City/County Sales Tax	32			
1990 Miscellaneous	35	91,066	89,298	56,453
3000 STATE SOURCES				
3227 Mental Health (School Liaison)	40			
3228 Mental Health (Community Mental Health)	45			
3230 Safe & Secure Schools Grant	55			32,485
3231 Pre-K Pilot Grant (CIF)	60	40,000	40,000	126,825
3240 Other State Grant	70			1,000
4000 FEDERAL SOURCES				
4585 Pre-K Pilot Grant (TANF)	80	31,966	37,045	137,805
4587 Pre-K Pilot Grant (GEER)	85			
4589 Safe & Secure Schools Grant	87			
<b>RESOURCES AVAILABLE</b>	170	420,523	373,843	578,917
<b>TOTAL EXPENDITURES</b>	175	280,609	249,494	578,917
UNENCUMBERED CASH BALANCE JUNE 30	190	139,914	124,349	0

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

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

*Exclude activity funds administered at the building level or federal grants received by the school districts.*

Examples of funds to include:

- Drug prevention grants from cities or counties
- Gifts from booster clubs
- Gifts from individuals
- Gifts from foundations
- Gifts from businesses (includes money from pop sales)
- Gifts/grants from other governmental units not included in the budget.

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
1000 Instruction				
100 Salaries				
110 Certified	210	34,705	31,356	49,543
120 NonCertified	215	46,334	45,620	54,954
200 Employee Benefits				
210 Insurance (Employee)	220	13,194	12,557	16,634
220 Social Security	225	5,491	5,834	7,458
290 Other	230	1,079	1,042	1,922
300 Purchased Professional & Technical Serv	235	85		
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			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
590 Other	255	1,559	1,532	1,493
600 Supplies				
610 General Supplemental (Teaching)	260	93,969	95,147	74,060
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	8,585		45,602
700 Property (Equipment & Furnishings)	275			
800 Other	280			100,000
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 & 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			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional & Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			1,958
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380		18,389	64,809
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 & Technical Serv	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			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
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 & Technical Serv	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			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 Non-Certified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional & Technical Serv	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	4,024	4,658	4,913
200 Employee Benefits				
210 Insurance (Employee)	525		0	0
220 Social Security	530	308	356	363
290 Other	535	594	1,281	36
300 Purchased Professional & Technical Serv	540			31,575
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560	27,930	27,930	115,000
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580	1,759	2,111	2,520
600 Supplies				
610 General Supplies	585			1,629
620 Energy				
621 Heating	590			
622 Electricity	595			1,000
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610	17,580		

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
700 Property (Equipment & Furnishings)	615	15,525		
800 Other	620			
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625	2,327	1,420	2,286
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635	178	109	110
290 Other	640	2	1	4
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	750	151	200
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional & Technical Serv	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780	4,631		848
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
4700 Building Improvements				
100 Salaries				
120 NonCertified	860			

GIFTS & GRANTS (monies not included in other funds)	Code 35 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
200 Fringe Benefits				
210 Insurance	865			
220 Social Security	870			
290 Other	875			
400 Outside Contractors	880			
4900 Other	885			
TOTAL EXPENDITURES*	~~~	280,609	249,494	578,917

\*Goes to Budget Line 175.

KPERs SPECIAL RETIREMENT CONTRIBUTION	Code 51 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	~~~~~	~~~~~	~~~~~
Cancellation of Prior Year Encumbrances	03	~~~~~	~~~~~	~~~~~
<b>REVENUES</b>				
3000 STATE SOURCES				
3221 KPERs	05	1,914,923	2,007,880	2,509,850
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>1,914,923</b>	<b>2,007,880</b>	<b>2,509,850</b>
<b>EXPENDITURES</b>				
1000 Instruction				
200 Employee Benefits	75	1,374,144	1,435,644	1,815,823
2100 Student Support				
200 Employee Benefits	80	87,929	90,114	137,451
2200 Instructional Support				
200 Employee Benefits	85	39,564	52,847	62,106
2300 General Administration				
200 Employee Benefits	90	35,912	37,497	40,317
2400 School Administration				
200 Employee Benefits	95	136,854	141,478	165,100
2500 Central Services				
200 Employee Benefits	100	25,943	26,630	29,881
2600 Operations & Maintenance				
200 Employee Benefits	105	102,963	104,930	121,083
2700 Student Transportation Services				
200 Employee Benefits	110	61,032	62,340	72,049
2900 Other Support Services				
200 Employee Benefits	113	0	0	0
3000 Food Service				
200 Employee Benefits	115	50,582	56,400	66,040
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>1,914,923</b>	<b>2,007,880</b>	<b>2,509,850</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	~~~~~	~~~~~	~~~~~

	Code 53 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>CONTINGENCY RESERVE</b>				
UNENCUMBERED CASH BALANCE JULY 1	01	998,000	999,500	1,088,431
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
5000 OTHER				
5206 Transfer From General	05	67,231	209,321	
<b>RESOURCES AVAILABLE</b>	170	1,065,231	1,208,821	
TOTAL EXPENDITURES & TRANSFERS	175	65,731	120,390	
UNENCUMBERED CASH BALANCE JUNE 30	190	999,500	1,088,431	

	Code 53 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>CONTINGENCY RESERVE</b>				
<b>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 & Technical Serv	235		14,400	
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Private Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260			
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270			
700 Property (Equipment & Furnishings)	275			
800 Other	280			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional & 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				

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
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 & Technical Serv	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 & Technical Serv	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 & Technical Serv	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			
2500 Central Services				
100 Salaries				
110 Certified	625			
120 Non-Certified	630			



CONTINGENCY RESERVE	Code	12 mo.	12 mo.	12 mo.
	53 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
200 Employee Benefits				
210 Insurance	635			
220 Social Security	640			
290 Other	645			
300 Purchased Professional & Technical Serv	650			
400 Purchased Property Services	655			
500 Other Purchased Services	660			
600 Supplies	665			
700 Property (Equipment & Furnishings)	670			
800 Other	675			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional & Technical Serv	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 Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	880			
200 Employee Benefits				
210 Insurance	882			
220 Social Security	884			
290 Other	886			
600 Supplies	888			
730 Equipment	890			
800 Other	892			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	894			
200 Employee Benefits				
210 Insurance	896			
220 Social Security	898			
290 Other	900			
442 Rent of Vehicles (lease)	902			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
500 Other Purchased Services				
513 Contracting of Bus Services	904			
519 Mileage in Lieu of Trans	906			
520 Insurance	908			
626 Motor Fuel	910			
730 Equipment (Including Buses)	912			
800 Other	914			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	916			
200 Employee Benefits				
210 Insurance	918			
220 Social Security	920			
290 Other	922			
300 Purchased Professional & Technical Serv	924			
400 Purchased Property Services	926			
500 Other Purchased Services	928			
600 Supplies	930			
730 Equipment	932			
800 Other	934			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	936			
200 Employee Benefits				
210 Insurance	938			
220 Social Security	940			
290 Other	942			
300 Purchased Professional & Technical Serv	944			
400 Purchased Property Services	946			
500 Other Purchased Services	948			
600 Supplies	950			
730 Equipment	952			
800 Other	954			
2900 Other Support Services				
100 Salaries				
110 Certified	825			
120 NonCertified	830			
200 Employee Benefits				
210 Insurance	835			
220 Social Security	840			
290 Other	845			
300 Purchased Professional & Technical Serv	850			
400 Purchased Property Services	855			
500 Other Purchased Services	860			
600 Supplies	865			
700 Property (Equipment & Furnishings)	870			
800 Other	875			
3300 Community Services Operations	680			
5200 TRANSFER TO:				
932 Adult Education	730			
934 Adult Suppl Education	735			
936 Bilingual Education	740			
937 Virtual Education	745			
940 Driver Training	750			
943 Extraordinary School Prog	757			
944 Food Service	760			
946 Professional Development	765			

CONTINGENCY RESERVE	Code 53 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
EXPENDITURES				
948 Parent Education Program	770			
949 Summer School	773			
950 Special Education	775			
954 Career and Postsecondary Education	790			
963 Special Liability Expense Fund	800			
974 Textbook & Student Material Revolving	805			
976 Preschool-Aged At-Risk	810			
978 At Risk (K-12)	815			
980 Supplemental General Fund	820	65,731	105,990	148,162
TOTAL EXPENDITURES & TRANSFERS*	~~~	65,731	120,390	148,162

\*Goes to Budget Line 175.

TEXTBOOK & STUDENT MATERIAL REVOLVING	Code 55 Line	12 mo.	12 mo.	12 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	366,370	615,000	685,118
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1510 Interest on Idle Funds	04			
1740 Fees (Rental)	05	35,863	38,540	
1911 Fines	10			
1942 Rental Fees & Books	15	175		
1990 Miscellaneous	20		10,275	
4000 FEDERAL SOURCES				
4590 Other Federal Aid	22			
5000 OTHER				
5206 Transfer From General	25	355,326	234,277	
5208 Transfer From Supplemental General	30	0	0	
5253 Transfer From Contingency Reserve	35	0	0	
<b>RESOURCES AVAILABLE</b>	40	757,734	898,092	
<b>EXPENDITURES</b>				
1000 Instruction				
600 Supplies				
644 Textbooks	75	130,511	205,095	
645 Workbooks	80	6,907	5,944	
646 Repairing Textbooks	85			
649 Other Materials & Supplies	90			
650 Supplies (Technology Related)	93	5,316	1,935	
2200 Support Services				
680 Miscellaneous Supplies				
681 Special Clothing & Towels	95			
682 Musical Instruments	100			
683 Other Material & Supplies	105			
684 Other	110			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	175	142,734	212,974	
UNENCUMBERED CASH BALANCE JUNE 30	190	615,000	685,118	

ACTIVITY FUND	Code 56 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	39,813	43,420	32,740
Cancellation of Prior Year Encumbrances	03			
<b>REVENUES</b>				
1000 LOCAL SOURCES				
1710 Admissions/Gate Receipts	50	60,249	71,587	
1730 Student Organization Membership Dues	15			
1790 Other Student Activity Income	55			
1900 Other Revenue From Local Source				
1980 Reimbursements	60			
<b>RESOURCES AVAILABLE</b>	170	100,062	115,007	
<b>TOTAL EXPENDITURES</b>	175	56,642	82,267	
UNENCUMBERED CASH BALANCE JUNE 30	190	43,420	32,740	~~~~~

In accordance with 72-1178, all monies received from the sale of admissions to activities which the school district sponsors shall be credited to school activity funds in accordance with policies and procedures adopted by the board of education. Such monies shall not be considered to be monies of the school district for the purposes of K.S.A. 72-1136, and amendments thereto.

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

**This does not include student organizations or clubs.**

ACTIVITY FUND	Code 56 Line	12 mo. 2020-2021 Actual (1)	12 mo. 2021-2022 Actual (2)	12 mo. 2022-2023 Budget (3)
<b>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	232			
600 Supplies	235	56,642	73,067	
700 Property (Equipment & Furnishings)	240		9,200	
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			
<b>TOTAL EXPENDITURES*</b>	~~~	56,642	82,267	~~~~~

\*Goes to Budget Line 175.

BOND & INTEREST #1	Code 62 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	3,313,922	3,445,518	3,461,334	3,461,334
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05	22,176			
2020 \$	10	958,405	92,473		
2021 \$	15		998,111	97,568	97,568
2022 \$	20			1,020,805	
1140 Delinquent Tax	25	63,955	52,535	5,013	7,516
1510 Interest on Idle Funds	30			0	0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	16,113	0	0	0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55	152,571	140,862	153,669	153,669
July - December Estimate	60				76,835
2450 Recreational Vehicle Tax	65	1,988	1,920	2,019	2,019
July - December Estimate	66				1,010
2460 Commercial Vehicle Tax	67	3,844	3,503	3,624	3,624
July - December Estimate	68				1,812
2800 In Lieu of Taxes IRBs/Rental Excise	70	42	65	0	0
July - December Estimate	72				0
3000 STATE SOURCES					
3217 State Aid (prior July 1, 2015)	76	1,851,685	2,168,652	2,442,579	2,442,579
July - December Estimate*	77				2,397,914
3217 State Aid (after 7/1/15 and prior 6/30/17)	78			0	0
July - December Estimate*	79				
3217 State Aid (after 7/1/17 and before 6/30/22)	83			0	0
July - December Estimate*	84				
3217 State Aid (after 7/1/22)	86			0	0
July - December Estimate*	87				
5000 OTHER FINANCING SOURCES					
5140 Federal Tax Credit	80			0	0
July - December Estimate*	81				
<b>RESOURCES AVAILABLE</b>	82	6,384,701	6,903,639	7,186,611	8,645,880
<b>EXPENDITURES</b>					
5100 DEBT SERVICE					
832 Interest	85	1,379,183	1,362,305	1,200,641	
890 Bond Fees	90				
831 Principal	95	1,560,000	2,080,000	2,445,000	
<b>TOTAL EXPENDITURES</b>	100	2,939,183	3,442,305	3,645,641	3,645,641
832 Interest Due July-December	105				583,976
890 Bond Fees July-December	110				
831 Principal Due July-December	115				2,995,000
990 Cash Basis Reserve	120				2,494,100
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	185				9,718,717
UNENCUMBERED CASH BALANCE JUNE 30	190	3,445,518	3,461,334	3,540,970	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 82)			1,072,837
	200	Delinquent Tax			107,284
	205	Amount of 2022 Tax to be Levied			1,180,121

**Budget Line 30:** Interest on Bond Proceeds only. Interest earned from the ad valorem must be deposited to any categorical fund.

\*July - December estimate must be entered manually.

RECREATION COMMISSION	Code 84 Line	12 mo.	12 mo.	12 mo.	18 mo.
		2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	96,556	123,134	280,906	280,906
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05	3,889			
2020 \$	10	166,867	16,100		
2021 \$	15		311,014	31,070	31,070
2022 \$	20			41,489	
1140 Delinquent Tax	25	10,595	9,450	1,565	2,347
1900 Other Revenue From Local Source	30	126,326	144,320	120,000	120,000
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	26,321	24,544	33,508	33,508
July - December Estimate	50				16,754
2450 Recreational Vehicle Tax	55	343	335	440	440
July - December Estimate	56				220
2460 Commercial Vehicle Tax	57	663	612	790	790
July - December Estimate	58				395
2800 In Lieu of Taxes IRBs/Rental Excise	60	7	11	0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	<b>70</b>	<b>431,567</b>	<b>629,520</b>	<b>509,768</b>	<b>486,430</b>
<b>EXPENDITURES</b>					
3300 Community Service Operations	75	308,433	348,614	355,000	
<b>TOTAL EXPENDITURES</b>	<b>175</b>	<b>308,433</b>	<b>348,614</b>	<b>355,000</b>	<b>355,000</b>
July - December Estimate	180				175,034
<b>TOTAL OPERATING EXPENDITURE (18 MO)</b>	<b>185</b>				<b>530,034</b>
UNENCUMBERED CASH BALANCE JUNE 30	190	123,134	280,906	154,768	~~~~~
<i><b>Budget Line 20:</b> If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195	TAX REQUIRED (Line 185 minus Line 70)			43,604
	200	Delinquent Tax			4,360
	205	Amount of 2022 Tax to be Levied			47,964

		12 mo.	12 mo.	12 mo.	18 mo.
RECREATION COMMISSION EMPLOYEE BENEFITS & SPECIAL LIABILITY	Code 86 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	32,478	39,074	54,635	54,635
Cancellation of Prior Year Encumbrances	03				
<b>REVENUES</b>					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05	744			
2020 \$	10	31,701	3,058		
2021 \$	15		39,548	3,897	3,897
2022 \$	20			27,301	
1140 Delinquent Tax	25	2,014	1,764	199	298
1900 Other Revenue From Local Source	30	0			0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	4,998	4,686	5,403	5,403
July - December Estimate	50				2,702
2450 Recreational Vehicle Tax	55	65	64	71	71
July - December Estimate	56				36
2460 Commerical Vehicle Tax	57	126	116	128	128
July - December Estimate	58				64
2800 In Lieu of Taxes IRBs/Rental Excise	60	1	2	0	0
July - December Estimate	65				0
<b>RESOURCES AVAILABLE</b>	70	72,127	88,312	91,634	67,234
<b>EXPENDITURES</b>					
3300 Community Service Operations	75	33,053	33,677	45,000	
<b>TOTAL EXPENDITURES</b>	175	33,053	33,677	45,000	45,000
July - December Estimate	180				50,927
<b>TOTAL OPERATING EXPEND (18 MO)</b>	185				95,927
UNENCUMBERED CASH BALANCE JUNE 30	190	39,074	54,635	46,634	~~~~~
	195	TAX REQUIRED (Line 185 minus Line 70)			28,693
	200	Delinquent Tax			2,869
	205	Amount of 2022 Tax to be Levied			31,562

**Budget Line 20:** If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.



**Notice of Hearing 2022-2023 Budget**

The governing body of Unified School District 234 will meet on the 22nd day of August 2022 at 5:45 PM at 424 South Main, Fort Scott, KS 66701 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, building needs assessment and Board state assessments review is available at district office on the district website and will be available at this hearing.

The Amount of 2022 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2022-2023 Budget. The 'Est. Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OPERATING</b>								
General	06	13,764,148	20.000	14,033,917	20.000	15,116,495	1,494,785	20.000
Supplemental General (LOB)	08	4,130,337	13.656	4,328,672	13.659	4,664,030	1,278,320	13.656
<b>SPECIAL REVENUE</b>								
Federal Funds	07	2,044,082		1,242,111		2,022,806		
Adult Education	10	0	0.000	0	0.000	0	0	0.000
Preschool-Aged At-Risk	11	225,483		300,410		466,790		
Adult Supplemental Education	12	0		0		0		
At Risk (K-12)	13	5,002,860		5,430,199		5,854,784		
Bilingual Education	14	14,169		13,540		38,100		
Virtual Education	15	8,838		8,954		215,090		
Capital Outlay	16	642,988	6.502	705,018	6.504	2,768,377	608,660	6.502
Driver Training	18	17,538		12,605		39,700		
Declining Enrollment	19	0	0.000	0	0.000	0	0	0.000
Extraordinary School Program	22	0		0		0		
Food Service	24	794,185		902,408		1,161,632		
Professional Development	26	20,191		12,878		48,750		
Parent Education Program	28	24,000		13,500		20,000		
Summer School	29	0		0		0		
Special Education	30	3,428,253		3,528,765		4,119,475		
Cost of Living	33	0	0.000	0	0.000	0	0	0.000
Career and Postsecondary Education	34	693,576		696,282		757,940		
Gifts and Grants	35	280,609		249,494		578,917		
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0	0.000
School Retirement	44	0	0.000	0	0.000	0	0	0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0	0.000
Special Reserve Fund	47	0		0				
KPERS Special Retirement Contribution	51	1,914,923		2,007,880		2,509,850		
Contingency Reserve	53	65,731		120,390				
Textbook & Student Material Revolving	55	142,734		212,974				
Activity Fund	56	56,642		82,267				
<b>DEBT SERVICE</b>								
Bond and Interest #1	62	2,939,183	12.607	3,442,305	12.610	3,645,641	1,180,121	12.607
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
<b>COOPERATIVES<sup>1</sup></b>								
Special Education	78	0		0		0		
<b>TOTAL USD EXPENDITURES</b>	100	36,210,470	52.765	37,344,569	52.773	44,028,377	4,561,886	52.765
Less: Transfers	105	9,290,324		9,922,608		10,214,916		
<b>NET USD EXPENDITURES</b>	110	26,920,146		27,421,961		33,813,461		
<b>TOTAL USD TAXES LEVIED</b>	115	4,437,363		4,554,612		4,561,886		

1. Sponsoring District Only

\*Tax Rates are expressed in Mills

**Notice of Hearing 2022-2023 Budget**

	Code 99 Line	2020-2021 Actual		2021-2022 Actual		2022-2023 Proposed Budget		
		Actual Expenditures (1)	Actual Tax Rate* (2)	Actual Expenditures (3)	Actual Tax Rate* (4)	Budgeted Expenditures (5)	Amount of 2022 Tax to be Levied (6)	Est. Tax Rate* (7)
<b>OTHER</b>								
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	308,433	2.195	348,614	3.937	355,000	47,964	0.512
Rec Comm Emp Benefits & Spec Liab	86	33,053	0.417	33,677	0.500	45,000	31,562	0.337
<b>TOTAL OTHER</b>	120	341,486	2.612	382,291	4.437	400,000	79,526	0.849
<b>TOTAL TAXES LEVIED</b>	125	\$4,667,489		\$4,955,300		\$4,641,412		
Assessed Valuation - General Fund	128	\$77,532,917		\$79,750,390		\$74,739,259		
Assessed Valuation - All Other Funds	130	\$87,967,850		\$90,179,215		\$93,611,266		
Assessed Valuation - Capital Outlay	129	\$85,638,371		\$87,676,989		\$93,611,266		
<b>Outstanding Indebtedness, July 1</b>		2020		2021		2022		
General Obligation Bonds	135	41,970,000		40,410,000		38,600,000		
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>	155	41,970,000		40,410,000		38,600,000		
<i>*Tax Rates are expressed in Mills</i>								
Danny Brown		Gina Shelton						
Board President		Clerk of the Board						

**Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year**

The governing body of Unified School District 234 will meet on the 22nd day of August 2022 at 5:30 PM at 424 South Main, Fort Scott, KS 66701 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.

**Revenue Neutral Tax Rate**

	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$1,595,008	20.000	21.341	\$1,494,785	20.000
Capital Outlay	\$0	0.000		\$0	0.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$1,233,492	13.659		\$1,278,320	13.656
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$587,351	6.504		\$608,660	6.502
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$1,138,761	12.610		\$1,180,121	12.607
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	\$2,959,604	32.773	31.573	\$3,067,101	32.765

Danny Brown  
Board President

Gina Shelton  
Clerk of the Board



# Budget Certificate 2022-2023 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:** 234 - Ft. Scott

**Superintendent:**

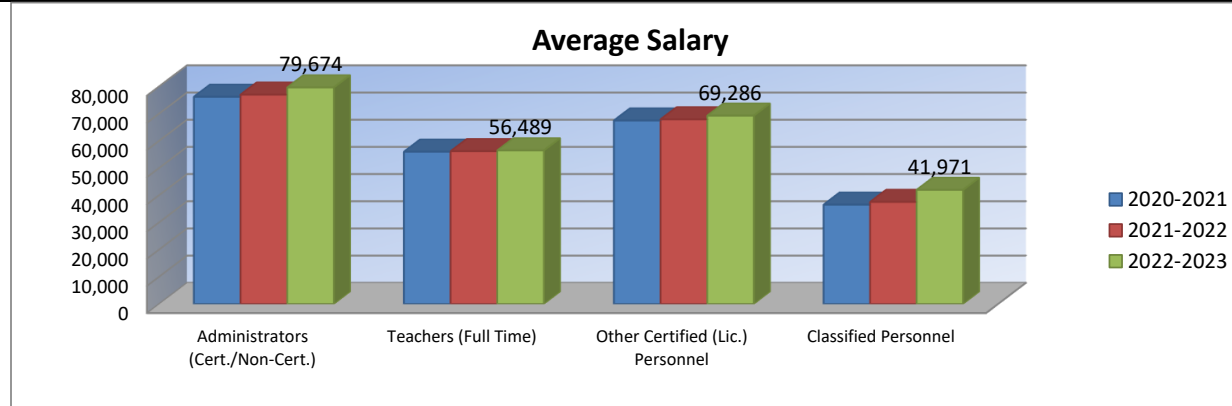
**Date:**



Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year					
The governing body of Unified School District 234 will meet on the 22nd day of August 2022 at 5:30 PM at 424 South Main, Fort Scott, KS 66701 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.					
Revenue Neutral Tax Rate					
	2021-2022			2022-2023	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$1,595,008	20.000	21.341	\$1,494,785	20.000
Capital Outlay	\$0	0.000		\$0	0.000
Bond and Interest #2	\$0	0.000		\$0	0.000
<b>ALL OTHER FUNDS</b>					
Supplemental General (LOB)	\$1,233,492	13.659		\$1,278,320	13.656
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$587,351	6.504		\$608,660	6.502
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$1,138,761	12.610		\$1,180,121	12.607
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
<b>Sub Total - All Other Funds</b>	<b>\$2,959,604</b>	<b>32.773</b>	<b>31.573</b>	<b>\$3,067,101</b>	<b>32.765</b>
Danny Brown				Gina Shelton	
Board President				Clerk of the Board	

## Average Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	18.2	1,387,411	76,231	18.2	1,401,601	77,011	18.2	1,450,069	79,674
Teachers (Full Time)	155.0	8,681,536	56,010	156.0	8,767,724	56,203	156.0	8,812,303	56,489
Other Certified (Licensed) Personnel	12.9	870,746	67,500	13.7	930,659	67,931	18.0	1,247,152	69,286
Classified Personnel	114.0	4,165,698	36,541	114.0	4,279,107	37,536	116.5	4,889,649	41,971
Substitutes/Temporary Help	~~~~~	319,062	~~~~~	~~~~~	455,102	~~~~~	~~~~~	504,610	~~~~~



## 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental, 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.

Unencumbered Cash Balance by Fund

	Fund	July 1, 2020	July 1, 2021	July 1, 2022
General	06	0	0	0
Federal Funds	07	-359,586	-945,931	-45,377
Supplemental General	08	0	14,641	100,525
Adult Education	10	0	0	0
Preschool-Aged At-Risk	11	282,079	285,000	285,224
Adult Supplemental Education	12	0	0	0
At Risk (K-12)	13	300,000	339,250	350,000
Bilingual Education	14	15,000	3,831	5,000
Virtual Education	15	20,000	11,162	12,000
Capital Outlay	16	679,687	1,319,222	1,689,025
Driver Training	18	26,228	20,030	22,645
Declining Enrollment	19	0	0	0
Extraordinary School Program	22	0	0	0
Food Service	24	219,446	254,143	364,795
Professional Development	26	30,000	15,513	20,000
Parent Education Program	28	12,000	3,000	5,000
Summer School	29	0	0	0
Special Education	30	700,000	755,000	950,000
Cost of Living	33	0	0	0
Career and Postsecondary Education	34	300,000	300,000	300,000
Gifts/Grants	35	175,586	139,914	124,349
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	998,000	999,500	1,088,431
Text Book & Student Material	55	366,370	615,000	685,118
Activity Fund	56	39,813	43,420	32,740
Bond and Interest #1	62	3,313,922	3,445,518	3,461,334
Bond and Interest #2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Special Education Coop	78	0	0	0
<b>USD TOTAL</b>	~~~~~	7,118,545	7,618,213	9,450,809
Enrollment (FTE) <sup>1</sup>	~~~~~	1,750.0	1,774.5	1,830.2
Amount per Pupil <sup>2</sup>	~~~~~	4,068	4,293	5,164
Historical Museum	80	0	0	0
Public Library	82	0	0	0
Public Library Emp. Benefits	83	0	0	0
Recreation Commission	84	96,556	123,134	280,906
Recreation Commission Emp. Benefits	86	32,478	39,074	54,635
<b>OTHER TOTAL</b>	~~~~~	129,034	162,208	335,541

*Fund 35: Includes private grants and grants from non-federal sources.*

*1. FTE Enrollment is based on 9/20 and 2/20; including Preschool-Aged At-Risk and Virtual.*

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