

# HOUSE EDUCATION COMMITTEE

January 27, 2015



Dale M. Dennis, Deputy Commissioner  
Craig Neuenswander, Director, School Finance

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# School Bonds

## Procedure for Calling and Holding a Bond Election

Board must adopt a resolution stating the purpose and the estimated amount for which bonds are to be issued.

Elections must be held in accordance with provisions of the General Bond law.

Notice of election must be published once each week for two consecutive weeks in a newspaper having general circulation in the school district, with the first publication to be not less than 21 days prior to the election. (KSA 10-120)

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# School Bonds

The notice must state:

1. Name of district
2. Date of bond election
3. Amount of bonds to be issued
4. Proposition to be voted upon
5. Hours of opening and closing the polls
6. Voting place or places and the territory each voting place is to serve
7. Any other information specifically required by law  
(KSA 25-2018(f))



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# School Bonds

## Election

The county election officer, who is the county clerk in most districts but the election commissioner in others, is in charge of the election.

All qualified electors of the district are entitled to vote.

The vote must be by official ballot.

A majority vote of those electors voting determines the results of the election.

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# School Bonds

## Mail Ballot Election

KSA 25-432—An election shall not be held under the act unless:

1. Conducted on a date, mutually agreed upon by the governing body of the political or taxing subdivision and the county election officer, not later than 120 days following the date the request is submitted by the political or taxing subdivision.
2. The Secretary of State approves a written plan for conduct of the election, which shall include a written timetable for the conduct of the election, submitted by the county election officer.
3. The election is nonpartisan.
4. The election is a question submitted election at which all of the qualified electors of one or any of the following subdivisions of government are the only electors eligible to vote—school districts and community college districts.

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# School Bonds

## Extraordinary Declining Enrollment

KSA 75-2321 – If enrollment in a district has declined during the preceding three school years at a rate of at least 5% per year or by at least 50 pupils per year, whichever is greater, the board of education shall not authorize the issuance of any bonds for the construction of a new building without having first advised and consulted with the Joint Committee on State Building Construction. If the joint committee recommends against the issuance of any bonds and if the district proceeds to issue bonds, the district shall not be entitled to state aid for such bonds.



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# School Bonds

## Registration and Selling of Bonds

The board of education shall publish a notice of the sale one time in a newspaper having general circulation in the county where the bonds are issued and in the Kansas Register. Such notices shall be published not less than six days nor more than 30 days before the sale and shall contain the following information.

The dates on which interest on the bonds shall become due and payable.

The assessed valuation of the municipality.

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# School Bonds

## Terms and Denominations of Municipal Bonds

Municipal bonds shall be issued to mature in not more than 30 installments. The last installment shall mature not more than 32 years after the date of issuance. Such bonds shall bear interest at a rate not to exceed the maximum rate of interest prescribed by KSA 10-1009, payable at such times fixed by the municipality issuing the bonds.



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# School Bonds

## Rates of Interest

The maximum stated rate of interest which may be fixed on fixed-rate bonds issued by municipality or taxing subdivision of the state of Kansas shall be determined on the day the bonds are sold and shall not exceed the daily yield for the ten-year treasury bonds published by The Bond Buyer, in New York, New York, on the Monday next preceding the day on which the bonds are sold, plus (1) three percent, if the interest on the bonds is excluded from gross income for federal income tax purposes or (2) four percent, if the interest on the bonds is included in gross income for federal income tax purposes.

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# School Bonds

## Bond Payments When Territory Transferred or District Disorganized

All territory within a school district on the date bonds of the district are issued remains liable for the payment of such bonds even though some of the territory subsequently is transferred or the district is disorganized.

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# School Bonds

## Bond Elections—Frequency Limitation

No school district can call or hold more than one special bond election at a time other than a general election or the election of board of education members within any one calendar year. In addition, no special bond election can be held within (60) days before or after a general election or election of members of the board of education of the district. However, districts are not prohibited from planning for or considering a bond election during the period between authorized bond elections, nor from giving notice or making other preparations for an election during such period.

These restrictions have no application to an election for authorization to levy a capital outlay tax.



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# School Bonds

## School Bond Guide

A complete copy of the School Bond Guide can be accessed on the School Finance website under “Guidelines and Manuals” or via the link below.

<http://ksde.org/Default.aspx?tabid=429>

# Bond Elections

## FY 2010 Bond Elections

| USD # | USD Name       | Amount of<br>Bond Election | Results of<br>Election |
|-------|----------------|----------------------------|------------------------|
| 320   | Wamego         | \$ 9,300,000               | Pass 922-327           |
| 487   | Herrington     | \$ 14,900,000              | Pass 495-351           |
| 282   | West Elk       | \$ 5,550,000               | Fail 375-622           |
| 263   | Mulvane        | \$ 40,000,000              | Fail 990-519           |
| 334   | Southern Cloud | \$ 9,995,000               | Fail 280-261           |



# Bond Elections

| FY 2011 Bond Elections |              |                            |                        |
|------------------------|--------------|----------------------------|------------------------|
| USD #                  | USD Name     | Amount of<br>Bond Election | Results of<br>Election |
| 200                    | Tribune      | \$ 4,810,000               | Pass 69%-31%           |
| 255                    | South Barber | \$ 7,400,000               | Fail                   |
| 365                    | Garnett      | \$ 14,485,000              | Pass 1,506-810         |
| 443                    | Dodge City   | \$ 35,350,000              | Fail 62%-38%           |
| 490                    | El Dorado    | \$ 36,105,000              | Pass 2,026-1,867       |
| 352                    | Goodland     | \$ 14,900,000              | Fail 559-1,459         |
| 464                    | Tonganoxie   | \$ 26,900,000              | Fail 1,111-629         |
| 230                    | Spring Hill  | \$ 39,000,000              | Pass 55%-44%           |

# Bond Elections

## FY 2012 Bond Elections

| USD # | USD Name         | Amount of<br>Bond Election | Results of<br>Election             |
|-------|------------------|----------------------------|------------------------------------|
| 231   | Gardner-Edgerton | \$ 72,790,000              | Pass 53.5%-46.5%                   |
| 229   | Blue Valley      | \$ 271,285,031             | Pass 62%-38%                       |
| 260   | Derby            | \$ 66,640,000              | Pass 75%-24%                       |
| 102   | Cimarron-Ensign  | \$ 5,300,000               | Pass 565-96                        |
| 420   | Osage City       | \$ 6,772,500               | Pass 663-331                       |
| 449   | Easton           | \$ 4,000,000               | Pass 812-471                       |
| 381   | Spearville       | \$ 8,285,000               | Pass 266-45                        |
| 263   | Mulvane          | \$ 13,415,000              | Pass 1,025-486                     |
| 448   | Inman            | \$ 4,535,000               | Pass 330-143                       |
| 508   | Baxter Springs   | \$ 8,000,000               | Pass 570-337                       |
| 419   | Canton-Galva     | \$ 8,550,000               | Pass 354-220                       |
| 327   | Ellsworth        | \$ 11,300,000              | Fail 708-414                       |
| 313   | Buhler           | \$ 44,995,000              | Pass 2,296-1,089                   |
| 346   | Jayhawk          | \$ 10,000,000              | Pass 323-257                       |
| 340   | Jefferson West   | \$ 3,398,000               | Pass 371-177                       |
| 362   | Prairie View     | \$ 13,700,000              | 1. Fail 302-521<br>2. Fail 316-500 |



# Bond Elections

| FY 2013 Bond Elections |                 |                         |            |  |
|------------------------|-----------------|-------------------------|------------|--|
| USD #                  | USD Name        | Amount of Bond Election |            | Results of Election                      |
| 109                    | Republic County | \$                      | 12,355,000 | 1. Fail 1,179-1,796<br>2. Fail 1,332-634 |
| 347                    | Kinsley-Offerle | \$                      | 5,900,000  | Pass 462-441                             |
| 409                    | Atchison        | \$                      | 8,815,000  | Pass 2,679-1,440                         |
| 450                    | Shawnee Heights | \$                      | 17,500,000 | Pass 6,022-3,671                         |
| 464                    | Tonganoxie      | \$                      | 27,200,000 | Pass 2,661-1,802                         |
| 469                    | Lansing         | \$                      | 73,000,000 | Pass 2,831-2,528                         |
| 375                    | Circle          | \$                      | 37,120,000 | Pass 1,654-1,104                         |
| 327                    | Ellsworth       | \$                      | 4,800,000  | Fail 47%-53%                             |
| 345                    | Seaman          | \$                      | 57,485,000 | Pass 2,029-1,050                         |
| 352                    | Goodland        | \$                      | 14,995,000 | Pass 971-855                             |
| 367                    | Osawatomie      | \$                      | 3,200,000  | Pass 626-79                              |



# Bond Elections

| FY 2013 Bond Elections (continued) |                 |                            |                        |
|------------------------------------|-----------------|----------------------------|------------------------|
| USD #                              | USD Name        | Amount of<br>Bond Election | Results of<br>Election |
| 411                                | Goessel         | \$ 3,300,000               | Pass 336-92            |
| 418                                | McPherson       | \$ 13,250,000              | Pass 81%-19%           |
| 497                                | Lawrence        | \$ 92,500,000              | Pass 72%-28%           |
| 504                                | Oswego          | \$ 3,250,000               | Pass 307-167           |
| 287                                | West Franklin   | \$ 14,320,000              | Fail 550-1,330         |
| 288                                | Central Heights | \$ 1,750,000               | Pass 460-341           |
| 388                                | Ellis           | \$ 10,000,000              | Fail 275-425           |
| 405                                | Lyons           | \$ 13,325,000              | Pass 299-287           |
| 499                                | Galena          | \$ 7,500,000               | Pass 346-135           |
| 378                                | Riley County    | \$ 7,500,000               | Fail 366-768           |
| 233                                | Olathe          | \$ 244,800,000             | Pass 77%-23%           |

# Bond Elections

| FY 2014 Bond Elections |                 |                            |                        |
|------------------------|-----------------|----------------------------|------------------------|
| USD #                  | USD Name        | Amount of<br>Bond Election | Results of<br>Election |
| 202                    | Turner (KC)     | \$ 19,500,000              | Pass 1,842-837         |
| 377                    | Atchison County | \$ 17,500,000              | Fail 566-930           |
| 482                    | Dighton         | \$ 12,400,000              | Pass 283-262           |
| 357                    | Belle Plaine    | \$ 12,250,000              | Fail 248-307           |
| 211                    | Norton          | \$ 14,825,000              | Fail 466-628           |
| 368                    | Paola           | \$ 17,000,000              | Pass 923-399           |
| 435                    | Abilene         | \$ 24,200,000              | Pass 1,097-621         |
| 452                    | Stanton County  | \$ 23,900,000              | Fail 208-416           |
| 305                    | Salina          | \$ 110,700,000             | Pass 8,717-5,884       |
| 480                    | Liberal         | \$ 127,865,000             | Pass 2,023-632         |
| 501                    | Topeka          | \$ 143,000,000             | Pass 10,124-5,349      |
| 248                    | Girard          | \$ 16,000,000              | Pass 1,158-295         |
| 336                    | Holton          | \$ 21,500,000              | Pass 934-756           |

# Bond Elections

| FY 2014 Bond Elections (continued) |                |                            |                        |               |
|------------------------------------|----------------|----------------------------|------------------------|---------------|
| USD #                              | USD Name       | Amount of<br>Bond Election | Results of<br>Election |               |
| 421                                | Lyndon         | \$ 12,380,000              | Fail                   | 198-615       |
| 493                                | Columbus       | \$ 30,605,000              | Fail                   | 668-1,746     |
| 494                                | Syracuse       | \$ 6,425,000               | Pass                   | 358-265       |
| 282                                | West Elk       | \$ 4,000,000               | Fail                   | 300-571       |
| 306                                | Saline         | \$ 14,900,000              | Fail                   | 274-854       |
| 330                                | Mission Valley | \$ 12,515,000              | Fail                   | 278-687       |
| 461                                | Neodesha       | \$ 5,185,000               | Pass                   | 3 to 1 margin |
| 268                                | Cheney         | \$ 15,400,000              | Pass                   | 550-192       |
| 353                                | Wellington     | \$ 11,785,000              | Pass                   |               |
| 484                                | Fredonia       | \$ 3,500,000               | Pass                   | 398-55        |
| 333                                | Concordia      | \$ 5,500,000               | Pass                   | 748-411       |



# Bond Elections

## FY 2015 Bond Elections

| USD # | USD Name        | Amount of<br>Bond Election | Results of<br>Election |
|-------|-----------------|----------------------------|------------------------|
| 234   | Fort Scott      | \$ 40,805,000              | Pass 2,237-1,753       |
| 257   | Iola            | \$ 50,000,000              | Fail 38%-62%           |
| 377   | Atchison        | \$ 9,800,000               | Fail (by 137 votes)    |
| 388   | Ellis           | \$ 9,000,000               | Fail 457-780           |
| 452   | Stanton County  | \$ 19,500,000              | Fail 221-482           |
| 459   | Bucklin         | \$ 13,700,000              | Fail 141-259           |
| 327   | Ellsworth       | \$ 4,552,000               | Pass 961-578           |
| 313   | Buhler          | \$ 10,000,000              | pending 1/27/15        |
| 211   | Norton          | \$ 9,960,000               | pending 4/7/15         |
| 239   | No. Ottawa Co.  | \$ 9,810,000               | pending 4/7/15         |
| 404   | Riverton        | \$ 12,350,000              | pending 4/7/15         |
| 458   | Basehor-Linwood | \$ 16,000,000              | pending 4/7/15         |
| 495   | Fort Larned     | \$ 22,200,000              | pending 4/7/15         |



# USD Accounting

## 1000 INSTRUCTION

**Instruction includes the activities dealing directly with the interaction between teachers and students.**

Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

**Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave.** If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 2490.



# USD Accounting

## 2000 SUPPORT SERVICES

**Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.** These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. The subfunctions of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Operation and Maintenance of Plant Services, Student Transportation, Central Services, and Other Support.

## 3000 OPERATION OF NON-INSTRUCTIONAL SERVICES

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



# USD Accounting

## 4000 FACILITIES ACQUISITION AND CONSTRUCTION

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

## 5000 DEBT SERVICE

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under *Debt Service*. **Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes.** Interest on short-term notes or loans is charged to function 2513.



# USD Accounting

## Function and Subfunction Codes

\* Appear on Kansas USD Budget Document

| *1000 |      |      | INSTRUCTION  |
|-------|------|------|--|
| *2000 |      |      | SUPPORT SERVICES                                   |
| *2100 |      |      | Support Services (Students)                        |
|       | 2110 |      | Attendance and Social Work Services                |
|       |      | 2111 | Supervision of Attendance and Social Work Services |
|       |      | 2112 | Attendance Services                                |
|       |      | 2113 | Social Work Services                               |
|       |      | 2114 | Student Accounting Services                        |
|       |      | 2119 | Other Attendance and Social Work Services          |
|       | 2120 |      | Guidance Services                                  |





# USD Accounting

## *Function and Subfunction Codes*

|  |      |      |   |
|--|------|------|---|
|  |      | 2121 | Supervision of Guidance Services              |
|  |      | 2122 | Counseling Services                           |
|  |      | 2123 | Appraisal (Testing) Services                  |
|  |      | 2124 | Information Services                          |
|  |      | 2125 | Record Maintenance Services                   |
|  |      | 2126 | Placement Services                            |
|  |      | 2129 | Other Guidance Services                       |
|  | 2130 |      | Health Services                               |
|  |      | 2131 | Supervision of Health Services                |
|  |      | 2132 | Medical Services                              |
|  |      | 2133 | Dental Services                               |
|  |      | 2134 | Nursing Services                              |
|  |      | 2139 | Other Health Services                         |
|  | 2140 |      | Psychological Educational Individual Services |
|  |      | 2141 | Supervision of Psychological Services         |
|  |      | 2142 | Psychological Educational Testing Services    |
|  |      | 2143 | Psychological Counseling Services             |
|  |      | 2144 | Psychotherapy Services                        |
|  |      | 2149 | Other Psychological Services                  |



# USD Accounting

|       |      |  |
|-------|------|--|
| *2200 | 2150 | Speech Pathology and Audiology Services                |
|       | 2151 | Supervision of Speech Pathology and Audiology Services |
|       | 2152 | Speech Pathology Services                              |
|       | 2153 | Audiology Services                                     |
|       | 2159 | Other Speech Pathology and Audiology Services          |
|       | 2160 |  |
|       | 2190 | Other Support Services - Student                       |
|       |      | <b>Support Services (Instructional Staff)</b>          |
|       | 2210 | Improvement of Instruction Services                    |
|       | 2211 | Supervision of Improvement of Instruction Services     |
|       | 2212 | Instruction and Curriculum Development Services        |
|       | 2213 | Instructional Staff Training Services                  |
|       | 2219 | Other Improvement of Instruction Services              |

# USD Accounting

|  |      |      |  |
|--|------|------|--|
|  | 2220 |      | Educational Media Services                 |
|  |      | 2221 | Supervision of Educational Media Services  |
|  |      | 2222 | School Library Services                    |
|  |      | 2223 | Audiovisual Services                       |
|  |      | 2224 | Educational Television Services            |
|  |      | 2225 | Computer-Assisted Instruction Services     |
|  |      | 2229 | Other Educational Media Services           |
|  |      | 2230 |  |
|  |      | 2240 |  |
|  | 2290 |      | Other Support Services-Instructional Staff |



# USD Accounting

## Function and Subfunction Codes

|              |              |      |  |
|--------------|--------------|------|--|
| <b>*2300</b> |              |      | <b>Support Services (General Administration)</b> |
|              | 2310         |      | Board of Education Services                      |
|              |              | 2311 | Supervision of Board of Education Services       |
|              |              | 2312 | Board Clerk/Deputy Clerk/Clerk Services          |
|              |              | 2313 | Board Treasurer Services                         |
|              |              | 2314 | Election Services                                |
|              |              | 2316 | Staff Relations and Negotiations Services        |
|              |              | 2317 | Legal Services                                   |
|              |              | 2318 | Audit Services                                   |
|              |              | 2319 | Other Board of Education Services                |
|              | 2320         |      | Executive Administration Services                |
|              |              | 2321 | Office of the Superintendent Services            |
|              |              | 2322 | Community Relations Services                     |
|              |              | 2323 | State and Federal Relations Services             |
|              |              | 2329 | Other Executive Administration Services          |
|              | <b>*2330</b> |      | Special Area Administration Services             |
| <b>*2400</b> |              |      | <b>Support Services (School Administration)</b>  |
|              | 2410         |      | Office of the Principal Services                 |
|              | 2490         |      | Other Support Services - School Administration   |



# USD Accounting

|       |      |      |   |
|-------|------|------|---|
| *2500 |      |      | Central Services  |
|       | 2510 |      | Fiscal Services   |
|       |      | 2511 | Supervision of Fiscal Services                          |
|       |      | 2512 | Budgeting Services                                      |
|       |      | 2513 | Receiving and Disbursing Funds Services                 |
|       |      | 2514 | Payroll Services  |
|       |      | 2515 | Financial Accounting Services                           |
|       |      | 2516 | Internal Auditing Services                              |
|       |      | 2517 | Property Accounting Services                            |
|       |      | 2519 | Other Fiscal Support Services                           |
|       | 2520 |      | Purchasing Services                                     |
|       |      | 2521 | Supervision of Purchasing Services                      |
|       |      | 2522 | Purchasing Services                                     |
|       | 2530 |      | Printing, Publishing and Duplicating Services           |
|       | 2540 |      | Planning, Research, Development and Evaluation Services |
|       | 2590 |      | Central Services  |

# USD Accounting

|              |       |  |  |
|--------------|-------|--|--|
| <b>*2600</b> |       |  | <b>Operation and Maintenance of Plant Services (All except Transportation)</b> |
| <b>*2601</b> |       |  | <b>Operation and Maintenance of Plant Services (Transportation)</b>            |
|              | 2610  |  | Operation of Building  |
|              | 2620  |  | Maintenance of Buildings   |
|              | 2630  |  | Care and Upkeep of Grounds   |
|              | 2640  |  | Care and Upkeep of Equipment   |
|              | *2650 |  | Vehicle Operation and Maintenance (Other than student transportation vehicles) |

|              |       |  |  |
|--------------|-------|--|--|
|              | 2660  |  | Security   |
|              | 2670  |  | Safety   |
|              | 2680  |  | Other Operation and Maintenance of Plant   |
| <b>*2700</b> |       |  | <b>Student Transportation Services</b>   |
|              | *2710 |  | Vehicle Operation  |
|              | *2720 |  | Monitoring Services  |
|              | *2730 |  | Vehicle Servicing and Maintenance  |
|              | *2790 |  | Other Student Transportation Services  |
| <b>*2900</b> |       |  | <b>Other Support Services</b><br>(would include room and board for Special Education students) |

# USD Accounting

|              |      |  |  |
|--------------|------|--|--|
| <b>*3000</b> |      |  | <b>OPERATION OF NON-INSTRUCTION SERVICES</b>               |
| <b>*3100</b> |      |  | Food Service Operations                                    |
|              | 3110 |  | Supervision of Food Service                                |
|              | 3120 |  | Food Preparation and Dispensing Services                   |
|              | 3130 |  | Delivery Services (Food and Supplies)                      |
|              | 3140 |  | Other Direct and/or Related Food Service Programs Services |
|              | 3150 |  | Food Procurement Services                                  |
|              | 3160 |  | Non-Reimbursable Services                                  |
|              | 3190 |  | Other Food Service Programs Operations                     |
| <b>*3300</b> |      |  | Community Services Operations                              |
| <b>*4000</b> |      |  | <b>FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</b>    |
| <b>*4100</b> |      |  | Land Acquisition   |
| <b>*4200</b> |      |  | Land Improvement   |
| <b>*4300</b> |      |  | Architecture and Engineering                               |
| <b>*4400</b> |      |  | Educational Specifications Development                     |
| <b>*4500</b> |      |  | New Building Acquisition and Construction                  |
| <b>*4600</b> |      |  | Site Improvement   |
| <b>4700</b>  |      |  | Building Improvements                                      |
| <b>*4900</b> |      |  | Other Facilities Acquisition and Construction              |

# USD Accounting

|       |      |  |   |
|-------|------|--|---|
| *5000 |      |  | DEBT SERVICE                                  |
| *5100 |      |  | Debt Service                                  |
| *5200 |      |  | Fund Transfers                                |
|       | 5206 |  | Transfer to General Fund                      |
|       | 5208 |  | Transfer to Supplemental General Fund         |
|       | 5210 |  | Transfer to Adult Education Fund              |
|       | 5212 |  | Transfer to Adult Supplemental Education Fund |
|       | 5214 |  | Transfer to Bilingual Education Fund          |
|       | 5215 |  | Virtual Education Fund (new 2008-09)          |
|       | 5216 |  | Transfer to Capital Outlay Fund               |
|       | 5218 |  | Transfer to Driver Training Fund              |
|       | 5222 |  | Transfer to Extraordinary School Program Fund |
|       | 5224 |  | Transfer to Food Service Fund                 |





# USD Accounting

## *Function and Subfunction Codes*

|      |   |
|------|---|
| 5226 | Transfer to Professional Development Fund                   |
| 5228 | Transfer to Parent Education Fund                           |
| 5229 | Transfer to Summer School Fund                              |
| 5230 | Transfer to Special Education Fund                          |
| 5231 | Transfer to Technology Education Fund (2002-03 last year)   |
| 5232 | Transfer to Transportation Fund (2002-03 last year)         |
| 5234 | Transfer to Vocational Education Fund                       |
| 5236 | Transfer to Area Vocational School Fund (2007-08 last year) |
| 5242 | Transfer to Special Liability Expense Fund                  |
| 5253 | Transfer to Contingency Reserve Fund                        |
| 5254 | Transfer to Textbook & Student Materials Revolving Fund     |



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# USD Accounting

## Kansas Accounting Handbook for USD's

A complete copy of the Kansas Accounting Handbook for Unified School Districts can be accessed on the School Finance website under "Guidelines and Manuals" or via the link below.

<http://ksde.org/Default.aspx?tabid=429>

# USD Accounting

USD# 246

STATE OF KANSAS  
Budget Form USD-E  
2014-2015

| GENERAL   | Code<br>06<br>Line | 12 mo.                     | 12 mo.                     | 12 mo.                     |
|---|--------------------|----------------------------|----------------------------|----------------------------|
|   |                    | 2012-2013<br>Actual<br>(1) | 2013-2014<br>Actual<br>(2) | 2014-2015<br>Budget<br>(3) |
| UNENCUMBERED CASH BALANCE JULY 1  | 01                 |                            | 0                          | 0                          |
| Cancel of Prior Yr Enc  | 03                 |                            |                            |                            |
| REVENUE:  |                    |                            |                            |                            |
| 1000 LOCAL SOURCES  |                    |                            |                            |                            |
| 1110 Ad Valorem Tax Levied  |                    |                            |                            |                            |
| 2011 \$   | 05                 | 21,472                     |                            |                            |
| 2012 \$   | 10                 | 223,092                    | 18,306                     |                            |
| 2013 \$   | 15                 |                            | 232,697                    |                            |
| 2014 \$   | 20                 |                            |                            |                            |
| 1140 Delinquent Tax   | 25                 | 11,215                     | 11,072                     |                            |
| 1300 Tuition  |                    |                            |                            |                            |
| 1312 Individuals (Out District)   | 30                 |                            |                            |                            |
| 1320 Other School District/Govt Sources In-State  | 40                 |                            |                            |                            |
| 1330 Other School District/Govt Sources Out-State   | 45                 |                            |                            |                            |
| 1410 Transportation Fees  | 47                 |                            |                            |                            |
| 1700 Student Activities (Reimbursement)   | 50                 |                            |                            |                            |
| 1900 Other Revenue From Local Source  |                    |                            |                            |                            |
| 1910 User Charges   | 55                 |                            |                            |                            |
| 1980 Reimbursements   | 60                 | 27,273                     | 99,193                     |                            |
| 1985 State Aid Reimbursement****  | 65                 |                            |                            |                            |
| 2000 COUNTY SOURCES   |                    |                            |                            |                            |
| 2800 In Lieu of Taxes IRBs  | 85                 |                            |                            | 0                          |
| 3000 STATE SOURCES  |                    |                            |                            |                            |
| 3110 General State Aid  | 95                 | 3,302,869                  | 3,215,937                  | 3,511,950                  |
| 3130 Mineral Production Tax   | 115                |                            |                            |                            |
| 3205 Special Education Aid  | 120                | 504,643                    | 460,544                    | 545,747                    |
| 4000 FEDERAL SOURCES  |                    |                            |                            |                            |
| 4820 PL 382 (Exclude Extra Aid<br>for Children on Indian<br>Land and Low Rent Housing) (formerly PL 874)* | 145                |                            |                            | 0                          |
| 5000 OTHER  |                    |                            |                            |                            |
| 5208 Transfer From Authorized Funds*****  | 165                | 0                          | 0                          | 0                          |
| RESOURCES AVAILABLE   | 170                | 4,090,564                  | 4,037,749                  | 4,057,697                  |
| TOTAL EXPENDITURES & TRANSFERS  | 175                | 4,090,564                  | 4,037,749                  | 4,057,697                  |
| EXCESS REVENUE TO STATE ***   | 200                |                            |                            | 0 **                       |
| UNENCUMBERED CASH BALANCE JUNE 30   | 190                | 0                          | 0                          | xxxxxxxxxx                 |



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# USD Accounting

- \* Only deduct 70% of the estimated 2014-2015 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)
- \*\* Line 170 minus Line 175. (Column 3 only.)
- \*\*\* Columns 1 & 2 would be amount sent to the State. Do Not Include General State Aid Overpayments.
- \*\*\*\* Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program, National Board Certified teacher payments, and Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation.
- \*\*\*\*\*K.S.A. 72-6460 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.



# USD Accounting

USD#246

STATE OF KANSAS  
Budget Form USD-E  
2014-2015

| GENERAL EXPENDITURES                              | Code<br>06<br>Line | 12 mo.                     | 12 mo.                     | 12 mo.                     |
|---|--------------------|----------------------------|----------------------------|----------------------------|
|   |                    | 2012-2013<br>Actual<br>(1) | 2013-2014<br>Actual<br>(2) | 2014-2015<br>Budget<br>(3) |
| 1000 Instruction                                  |                    |                            |                            |                            |
| 100 Salaries                                      |                    |                            |                            |                            |
| 110 Certified                                     | 210                | 1,316,853                  | 1,330,708                  | 1,340,000                  |
| 120 NonCertified                                  | 215                | 22,798                     | 39,622                     | 40,000                     |
| 200 Employee Benefits                             |                    |                            |                            |                            |
| 210 Insurance (Employee)                          | 220                | 312,333                    | 226,716                    | 228,000                    |
| 220 Social Security                               | 225                | 139,535                    | 103,608                    | 109,000                    |
| 290 Other   | 230                | 21,881                     | 70,366                     | 73,000                     |
| 300 Purchased Professional and Technical Services | 235                | 40,427                     | 48,006                     | 49,097                     |
| 400 Purchased Property Services                   | 237                |                            |                            |                            |
| 500 Other Purchased Services                      |                    |                            |                            |                            |
| 560 Tuition                                       |                    |                            |                            |                            |
| 561 Tuition/other State LEA's                     | 240                |                            |                            |                            |
| 562 Tuition/other LEA's outside the State         | 245                |                            |                            |                            |
| 563 Tuition/Priv Sources                          | 250                |                            |                            |                            |
| 590 Other   | 255                |                            |                            |                            |
| 600 Supplies                                      |                    |                            |                            |                            |
| 610 General Supplemental (Teaching)               | 260                | 18,896                     | 20,809                     | 20,000                     |
| 644 Textbooks                                     | 265                |                            |                            |                            |
| 650 Supplies (Technology Related)                 | 267                | 78                         | 4,258                      | 4,000                      |
| 680 Miscellaneous Supplies                        | 270                |                            | 1,945                      | 2,000                      |
| 700 Property (Equipment & Furnishings)            | 275                |                            |                            |                            |
| 800 Other   | 280                |                            |                            |                            |
| 2000 Support Services                             |                    |                            |                            |                            |
| 2100 Student Support Services                     |                    |                            |                            |                            |
| 100 Salaries                                      |                    |                            |                            |                            |
| 110 Certified                                     | 285                | 109,673                    | 101,669                    | 103,000                    |
| 120 NonCertified                                  | 290                | 17,405                     | 21,117                     | 22,500                     |



# USD Accounting

|   |     |        |        |        |
|---|-----|--------|--------|--------|
| 200 Employee Benefits                             |     |        |        |        |
| 210 Insurance (Employee)                          | 295 | 19,044 | 13,220 | 14,000 |
| 220 Social Security                               | 300 | 9,297  | 8,922  | 9,500  |
| 290 Other   | 305 | 808    | 439    | 500    |
| 300 Purchased Professional and Technical Services | 310 |        |        |        |
| 400 Purchased Property Services                   | 313 |        |        |        |
| 500 Other Purchased Services                      | 315 |        |        |        |
| 600 Supplies                                      | 320 | 173    | 802    | 1,000  |
| 700 Property (Equipment & Furnishings)            | 325 |        |        |        |
| 800 Other   | 330 |        |        |        |
| 2200 Instr Support Staff                          |     |        |        |        |
| 100 Salaries                                      |     |        |        |        |
| 110 Certified                                     | 335 | 47,000 | 47,750 | 49,500 |
| 120 NonCertified                                  | 340 | 84,153 | 88,133 | 89,500 |
| 200 Employee Benefits                             |     |        |        |        |
| 210 Insurance (Employee)                          | 345 | 17,059 | 18,682 | 20,000 |
| 220 Social Security                               | 350 | 9,993  | 10,356 | 11,000 |
| 290 Other   | 355 | 794    | 574    | 750    |
| 300 Purchased Professional and Technical Services | 360 |        |        |        |
| 400 Purchased Property Services                   | 363 |        |        |        |
| 500 Other Purchased Services                      | 365 |        |        |        |

# USD Accounting

USD# 246

STATE OF KANSAS  
Budget Form USD-E  
2014-2015

| GENERAL EXPENDITURES                                 | Code<br>06<br>Line | 12 mo.                     | 12 mo.                     | 12 mo.                     |
|--|--------------------|----------------------------|----------------------------|----------------------------|
|  |                    | 2012-2013<br>Actual<br>(1) | 2013-2014<br>Actual<br>(2) | 2014-2015<br>Budget<br>(3) |
| 600 Supplies   |                    |                            |                            |                            |
| 640 Books (not textbooks)<br>and Periodicals         | 370                | 899                        | 2,601                      | 3,500                      |
| 650 Technology Supplies                              | 375                |                            |                            |                            |
| 680 Miscellaneous Supplies                           | 380                |                            |                            |                            |
| 700 Property (Equipment & Furnishings)               | 385                |                            |                            |                            |
| 800 Other  | 390                |                            |                            |                            |
| 2300 General Administration                          |                    |                            |                            |                            |
| 100 Salaries   |                    |                            |                            |                            |
| 110 Certified  | 395                | 86,000                     | 87,545                     | 89,500                     |
| 120 NonCertified                                     | 400                | 79,666                     | 51,500                     | 53,500                     |
| 200 Employee Benefits                                |                    |                            |                            |                            |
| 210 Insurance (Employee)                             | 405                | 8,273                      | 41,183                     | 43,500                     |
| 220 Social Security                                  | 410                | 12,215                     | 10,346                     | 12,000                     |
| 290 Other  | 415                | 4,315                      | 611                        | 1,000                      |
| 300 Purchased Professional<br>and Technical Services | 420                | 12,048                     | 12,997                     | 15,000                     |
| 400 Purchased Property Services                      | 425                |                            |                            |                            |
| 500 Other Purchased Services                         |                    |                            |                            |                            |
| 520 Insurance  | 430                | 68,530                     | 80,242                     | 85,000                     |
| 530 Communications<br>(Telephone, postage, etc.)     | 435                | 20,415                     | 10,261                     | 12,500                     |
| 590 Other  | 440                |                            |                            |                            |
| 600 Supplies   | 445                | 9,307                      | 5,810                      | 5,000                      |
| 700 Property (Equipment & Furnishings)               | 450                | 910                        |                            |                            |
| 800 Other  | 455                | 860                        | 5,775                      | 5,000                      |

# USD Accounting

|   |     |         |         |         |
|---|-----|---------|---------|---------|
| 2400 School Administration                        |     |         |         |         |
| 100 Salaries                                      |     |         |         |         |
| 110 Certified                                     | 460 | 148,636 | 145,567 | 147,500 |
| 120 NonCertified                                  | 465 | 91,134  | 87,341  | 88,500  |
| 200 Employee Benefits                             |     |         |         |         |
| 210 Insurance (Employee)                          | 470 | 32,798  | 22,011  | 23,000  |
| 220 Social Security                               | 475 | 18,140  | 16,947  | 17,000  |
| 290 Other   | 480 | 1,400   | 1,009   | 1,000   |
| 300 Purchased Professional and Technical Services | 485 |         |         |         |
| 400 Purchased Property Services                   | 490 |         |         |         |
| 500 Other Purchased Services                      |     |         |         |         |
| 530 Communications (Telephone, postage, etc.)     | 495 | 33,116  | 52,713  | 54,000  |
| 590 Other   | 500 |         |         |         |
| 600 Supplies                                      | 505 | 3,738   | 3,565   | 4,000   |
| 700 Property (Equipment & Furnishings)            | 510 | 123     | 1,118   | 1,500   |
| 800 Other   | 515 | 747     | 331     | 500     |
| 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 and Technical Services | 755 |         |         |         |
| 400 Purchased Property Services                   | 760 |         |         |         |



# USD Accounting

USD# 246

STATE OF KANSAS  
Budget Form USD-E  
2014-2015

| GENERAL EXPENDITURES                                 | Code<br>06<br>Line | 12 mo.                     | 12 mo.                     | 12 mo.                     |
|--|--------------------|----------------------------|----------------------------|----------------------------|
|  |                    | 2012-2013<br>Actual<br>(1) | 2013-2014<br>Actual<br>(2) | 2014-2015<br>Budget<br>(3) |
| 500 Other Purchased Services                         | 765                |                            |                            |                            |
| 600 Supplies   | 770                |                            |                            |                            |
| 700 Property (Equipment & Furnishings)               | 775                |                            |                            |                            |
| 800 Other  | 780                |                            |                            |                            |
| 2600 Operations & Maintenance                        |                    |                            |                            |                            |
| 100 Salaries   |                    |                            |                            |                            |
| 120 NonCertified                                     | 520                | 198,509                    | 205,213                    | 207,000                    |
| 200 Employee Benefits                                |                    |                            |                            |                            |
| 210 Insurance (Employee)                             | 525                | 32,690                     | 31,701                     | 32,000                     |
| 220 Social Security                                  | 530                | 14,570                     | 15,260                     | 16,000                     |
| 290 Other  | 535                | 1,098                      | 962                        | 1,000                      |
| 300 Purchased Professional<br>and Technical Services | 540                |                            |                            |                            |
| 400 Purchased Property Services                      |                    |                            |                            |                            |
| 411 Water/Sewer                                      | 545                |                            |                            |                            |
| 420 Cleaning   | 550                |                            |                            |                            |
| 430 Repairs & Maintenance                            | 555                | 406                        | 342                        | 500                        |
| 440 Rentals  | 560                |                            |                            |                            |
| 460 Repair of Buildings                              | 565                | 120                        |                            |                            |
| 490 Other  | 570                | 34,073                     | 15,529                     | 14,000                     |
| 500 Other Purchased Services                         |                    |                            |                            |                            |
| 520 Insurance  | 575                |                            |                            |                            |
| 590 Other  | 580                |                            |                            |                            |
| 600 Supplies   |                    |                            |                            |                            |
| 610 General Supplies                                 | 585                | 12,934                     | 7,865                      | 7,000                      |
| 620 Energy   |                    |                            |                            |                            |
| 621 Heating  | 590                |                            |                            |                            |
| 622 Electricity                                      | 595                |                            |                            |                            |
| 626 Motor Fuel (not schoolbus)                       | 600                | 5,450                      | 9,070                      | 9,500                      |
| 629 Other  | 605                |                            |                            |                            |
| 680 Miscellaneous Supplies                           | 610                |                            |                            |                            |
| 700 Property (Equipment & Furnishings)               | 615                |                            |                            |                            |
| 800 Other  | 620                |                            |                            |                            |

# USD Accounting

|   |     |  |  |  |
|---|-----|--|--|--|
| 2601 Operations & Maintenance (Transportation)    |     |  |  |  |
| 100 Salaries                                      |     |  |  |  |
| 120 NonCertified                                  | 622 |  |  |  |
| 200 Employee Benefits                             |     |  |  |  |
| 210 Insurance (Employee)                          | 623 |  |  |  |
| 220 Social Security                               | 626 |  |  |  |
| 290 Other   | 628 |  |  |  |
| 300 Purchased and Professional Technical Services | 630 |  |  |  |
| 400 Purchased Property Services                   | 632 |  |  |  |
| 500 Other Purchased Services                      | 634 |  |  |  |
| 600 Supplies                                      |     |  |  |  |
| 610 General Supplies                              | 636 |  |  |  |
| 620 Energy  |     |  |  |  |
| 621 Heating                                       | 638 |  |  |  |
| 622 Electricity                                   | 640 |  |  |  |
| 626 Motor Fuel (not schoolbus)                    | 642 |  |  |  |
| 629 Other   | 644 |  |  |  |
| 680 Miscellaneous Supplies                        | 646 |  |  |  |
| 700 Property (Equipment & Furnishings)            | 648 |  |  |  |
| 800 Other   | 650 |  |  |  |

# USD Accounting

USD#246

STATE OF KANSAS  
Budget Form USD-E  
2014-2015

| GENERAL EXPENDITURES                        | Code<br>06<br>Line | 12 mo.                     | 12 mo.                     | 12 mo.                     |
|---|--------------------|----------------------------|----------------------------|----------------------------|
|   |                    | 2012-2013<br>Actual<br>(1) | 2013-2014<br>Actual<br>(2) | 2014-2015<br>Budget<br>(3) |
| 2700 Student Transportation Serv            |                    |                            |                            |                            |
| 2720 Supervision                            |                    |                            |                            |                            |
| 100 Salaries                                |                    |                            |                            |                            |
| 120 NonCertified                            | 652                | 85,287                     | 80,172                     | 82,500                     |
| 200 Employee Benefits                       |                    |                            |                            |                            |
| 210 Insurance                               | 654                | 13,123                     | 25,031                     | 25,500                     |
| 220 Social Security                         | 656                | 6,369                      | 5,948                      | 6,250                      |
| 290 Other                                   | 658                | 541                        | 309                        | 600                        |
| 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                | 31,074                     | 26,616                     | 30,000                     |
| 730 Equipment (Including Buses)             | 684                |                            | 527                        | 500                        |
| 800 Other                                   | 686                |                            |                            |                            |
| 2730 Vehicle Services& Maintenance Services |                    |                            |                            |                            |
| 100 Salaries                                |                    |                            |                            |                            |
| 120 NonCertified                            | 688                |                            |                            |                            |



# USD Accounting

|  |     |        |        |        |
|--|-----|--------|--------|--------|
| 200 Employee Benefits                        |     |        |        |        |
| 210 Insurance                                | 690 |        |        |        |
| 220 Social Security                          | 692 |        |        |        |
| 290 Other                                    | 694 |        |        |        |
| 300 Purchased Professional and Tech Services | 696 |        |        |        |
| 400 Purchased Property Services              | 698 | 53,092 | 38,869 | 40,000 |
| 500 Other Purchased Services                 | 700 |        |        |        |
| 600 Supplies                                 | 702 | 3,479  | 1,028  | 1,000  |
| 730 Equipment                                | 704 |        | 198    | 500    |
| 800 Other                                    | 706 |        |        |        |
| 2790 Other Student Transportation Services   |     |        |        |        |
| 100 Salaries                                 |     |        |        |        |
| 120 NonCertified                             | 708 |        |        |        |
| 200 Employee Benefits                        |     |        |        |        |
| 210 Insurance                                | 710 |        |        |        |
| 220 Social Security                          | 712 |        |        |        |
| 290 Other                                    | 714 |        |        |        |
| 300 Purchased Professional and Tech Services | 716 |        |        |        |
| 400 Purchased Property Services              | 718 |        |        |        |
| 500 Other Purchased Services                 | 720 |        |        |        |
| 600 Supplies                                 | 722 |        |        |        |
| 730 Equipment                                | 724 |        |        |        |
| 800 Other                                    | 726 |        |        |        |

# USD Accounting

USD# 246

STATE OF KANSAS  
Budget Form USD-E  
2014-2015

| GENERAL EXPENDITURES                              | Code<br>06<br>Line | 12 mo.                     | 12 mo.                     | 12 mo.                     |
|---|--------------------|----------------------------|----------------------------|----------------------------|
|   |                    | 2012-2013<br>Actual<br>(1) | 2013-2014<br>Actual<br>(2) | 2014-2015<br>Budget<br>(3) |
| 2900 Other Support Services                       |                    |                            |                            |                            |
| 100 Salaries                                      |                    |                            |                            |                            |
| 110 Certified                                     | 895                |                            |                            |                            |
| 120 NonCertified                                  | 900                |                            |                            |                            |
| 200 Employee Benefits                             |                    |                            |                            |                            |
| 210 Insurance                                     | 905                |                            |                            |                            |
| 220 Social Security                               | 910                |                            |                            |                            |
| 290 Other   | 915                |                            |                            |                            |
| 300 Purchased Professional and Technical Services | 920                |                            |                            |                            |
| 400 Purchased Property Services                   | 925                |                            |                            |                            |
| 500 Other Purchased Services                      | 930                |                            |                            |                            |
| 600 Supplies                                      | 935                |                            |                            |                            |
| 700 Property (Equipment & Furnishings)            | 940                |                            |                            |                            |
| 800 Other   | 945                |                            |                            |                            |
| 3300 Community Services Operations                | 785                |                            |                            |                            |
| 4300 Architectural & Engineering Services         | 790                |                            |                            |                            |
| 5200 TRANSFER TO:                                 |                    |                            |                            |                            |
| 932 Adult Education                               | 795                | 0                          | 0                          | 0                          |
| 934 Adult Suppl Education                         | 800                | 0                          | 0                          | 0                          |
| 936 Bilingual Education                           | 805                | 0                          | 0                          | 0                          |
| 937 Virtual Education                             | 807                | 0                          | 0                          | 0                          |
| 938 Capital Outlay                                | 810                | 34,001                     | 97,000                     | 0                          |
| 940 Driver Training                               | 815                | 0                          | 0                          | 0                          |
| 943 Extraordinary School Prog                     | 823                | 0                          | 0                          | 0                          |
| 944 Food Service                                  | 825                | 0                          | 10,183                     | 0                          |
| 946 Professional Development                      | 830                | 0                          | 0                          | 0                          |
| 948 Parent Education Program                      | 835                | 0                          | 0                          | 0                          |
| 949 Summer School                                 | 837                | 0                          | 0                          | 0                          |
| 950 Special Education                             | 840                | 515,039                    | 460,544                    | 550,000                    |
| 954 Vocational Education                          | 850                | 1,000                      | 0                          | 0                          |
| 960 Special Reserve Fund                          | 853                | 0                          | 0                          | 0                          |
| 963 Special Liability Expense Fund                | 855                | 0                          | 0                          | 0                          |
| 972 Contingency Reserve                           | 885                | 20,000                     | 25,000                     | 0                          |
| 974 Textbook & Student Materials Revolving Fund   | 889                | 0                          | 0                          | 0                          |
| 976 At Risk (4yr Old)                             | 891                | 0                          | 0                          | 0                          |
| 978 At Risk (K-12)                                | 893                | 206,239                    | 183,207                    | 185,000                    |
| TOTAL EXPENDITURES & TRANSFERS*                   | xxxx               | 4,090,564                  | 4,037,749                  | 4,057,697                  |